Agenda
Osseo Area Schools
School Board

Regular Business Meeting
Educational Service Center - Board Room
11200 93rd Ave N
Maple Grove, MN 55369
Tuesday, June 23, 2026
6:00 PM

Our mission is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

This regular meeting of the School Board of Osseo Area Schools is being conducted in the Board Room of the Educational Service Center, and is open to the public. The meeting can be monitored electronically by streaming online at district279.org/about-us/school-board (Watch Livestream). An archived recording will also be available on the district website.

Agenda Items

1. Call to Order and Roll Call
   Thomas Brooks, Acting Chair
2. Pledge of Allegiance
3. Additions to Agenda
4. Acceptance of Agenda
5. Recognitions
   A. Girls 4x100 Meter Track Team, Osseo Senior High School - 1st Place at State
   B. Payton Young, Osseo Senior High School - 1st Place at State, Long Jump-Girls
6. Audience Opportunity to Address the School Board
7. Superintendent's Report
8. School Board Reports
9. Consent Agenda

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C.	Payment of items for the month of May 2026	16
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F.	Termination of Probationary Teachers, Amended	59
G.	Designation of Superintendent as Identified Official with Authority (IOwA) for Education Identity Access Management	61
H.	Resolution relating to election of school board members and calling the school district general election	62
I.	Resolution establishing dates for filing affidavits of candidacy	68
J.	Resolution appointing the Administrative Assistant to the Superintendent and School Board as clerk-designee for November 3, 2026 school district general election	71

K. Request to State Demographer to certify the school district enumeration of 156,574 as of June 2026 as a special census, and that said figures be considered the official census of persons residing in the school district 72
L. Master services agreement between ISD 279 Osseo Area Schools and IEA, Inc. 75
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N. Acceptance of the 2025-2026 Great Start Compensation Support Payment Program Grant in the amount of $514,905 and authorize an expenditure and budget appropriation in the amount of $514,905 97
O. Acceptance of the 2025-2026 Long-Term Care (LTC) Training Pathways Partnership Grant in the amount of $14,508 and authorize an expenditure and budget appropriation in the amount of $14,508 99
P. Acceptance of the 2025-2026 Office & Medical Admin Professional Training Grant Amended in the amount of $1,500 and authorize an expenditure and budget appropriation in the amount of $1,500 101
Q. Acceptance of the 2025-2026 Title I Grant Amended in the amount of $168,631 and authorize an expenditure and budget appropriation in the amount of $168,631. 103
R. Acceptance of the 2025-2026 BrightWorks - Therapy Kit Grant in the amount of $1,192 and authorize an expenditure and budget appropriation in the amount of $1,192 111
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V. Contract by and between Osseo Area Schools and PowerSchool Group LLC for core finance and human resource software 119
W. Contract by and between Osseo Area Schools and Renaissance Learning for educational assessment software 121
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Y. Contract by and between Osseo Area Schools and PowerSchool Group LLC for Unified Insights to analyze student data 125
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AA. Contract by and between Osseo Area Schools and St. Croix Recreation Fun Playgrounds for playground equipment at Fair Oaks Elementary 128
BB. Contract by and between Osseo Area Schools and Cengage Learning Inc. for geography curriculum 129

10. Action Items
A. Recommendation for Approval, Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Management I-M, July 15, 2026-June 30, 2027 130
Yvonne Shorts Lind, Executive Director of Human Resources

B. Recommendation for Approval, Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Licensed Coordinators, July 1, 2025-June 30, 2027 — 167
Yvonne Shorts Lind, Executive Director of Human Resources

C. Recommendation for Approval, Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Student Management Specialists, July 1, 2025-June 30, 2027 — 202
Yvonne Shorts Lind, Executive Director of Human Resources

D. Fiscal Year 2027 Budget — 238
John Morstad, Executive Director of Finance and Operations; Kelly Benusa, Director of Business Services; Mike Hueller, Assistant Director of Business Services

E. 10-year Long-term Facilities Maintenance (LTFM) Plan — 371
John Morstad, Executive Director of Finance and Operations; Dale Carlstrom, Director of Facilities, Jeff Arthurs, Assistant Director of Facilities; Collin O'Brien, Coordinator, Project Management

F. Resolution relating to $63,225,000 general obligation school building and refunding bonds, Series 2026B, authorizing the issuance and sale thereof — 390
John Morstad, Executive Director of Finance and Operations

G. Resolution relating to proposed property tax abatement for parking lot improvements and calling public hearing — 397
John Morstad, Executive Director of Finance and Operations

H. Recommended Adoption of the District's Language Access Plan — 401
Dr. Bryan Bass, Assistant Superintendent of High Schools and Equity and Achievement and Kay Villella, Executive Director of Community Relations

I. 2027-2028 Academic School Year Calendar — 411
Kay Villella, Executive Director of Community Relations

J. Gifts to the District totaling $161,834.55 — 412

11. Adjournment

To accommodate individuals with disabilities, this material will be made available in alternative formats upon request. Individuals with disabilities are invited to request reasonable accommodations to participate in or attend a district activity, call your local school or the school district at least seventy-two (72) hours in advance (two-week notice preferred). Members of the public can view and download School Board meeting notices and regular meeting agendas and materials from the district website www.district279.org, under "About Us > School Board."

Minutes of the Regular Meeting Independent School District 279 School Board Maple Grove, MN Tuesday, May 19, 2026	
CALL TO ORDER	A regular business meeting of the School Board of Osseo Area Schools was held on Tuesday, May 19, 2026 in the board room at the Educational Service Center. Chair Tanya Prince called the meeting to order at 6:00 PM.
ROLL CALL	The following members were present: Kelsey Dawson, Erica Foster, Thomas Brooks, Tanya Prince, Keith Tate, and Sarah Mitchell.
PLEDGE OF ALLEGIANCE	The Pledge of Allegiance was recited, led by Chair Prince.
APPROVAL OF AGENDA	Motion by Keith Tate, seconded by Thomas Brooks, to accept the printed agenda. The motion carried on a vote of 6 to 0.
RECOGNITIONS	2025-2026 School Year Retirees 2025-2026 School Year Student School Board Representatives
PRESENTATION	Dr. Jill Kind, Director of Learning and Achievement and DPAC Chair Rose Tonn presented on the District Planning Advisory Council Recommendations.
AUDIENCE OPPORTUNITY TO ADDRESS THE BOARD	The following individual addressed the board: • Deanna Petre (parent/guardian of a student, district resident) – use of educational technology
SUPERINTENDENT'S REPORT	Dr. Kim Hiel's report included Points of Pride, celebrating students, staff and community members who are contributing to the accomplishment of the district's mission, which is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams, contribute to community, and engage in a lifetime of learning.
SCHOOL BOARD REPORTS	Kelsey Dawson reported on RISE. Erica Foster reported on June 9 policy committee meeting. Thomas Brooks reported on RISE events. Tanya Prince reported on Northwest Suburban Integration School District and Investment in Youth.
CONSENT AGENDA	Motion by Thomas Brooks, seconded by Kelsey Dawson, to approve items in the consent agenda as follows: A. Minutes of the regular meeting of April 21, 2026 B. Minutes of the negotiation strategies meeting of April 21, 2026 C. Financial reports for the month of April 2026

	D. Payment of items for the month of April 2026 E. Personnel F. Termination of Probationary Teachers G. Minnesota State High School League annual renewals for Osseo Senior High School, Park Center Senior High School, Maple Grove Senior High School H. Acceptance of the 2025-2026 Implementation, Enhancement, and Expansion of Medicaid & CHIP School-Based Services Grant in the amount of $25,000 and authorize an expenditure and budget appropriation in the amount of $25,000 I. Acceptance of the 2025-2026 Southeast Asian (SEA) Partnership Grant in the amount of $3,500 and authorize an expenditure and budget appropriation in the amount of $3,500 J. Acceptance of the 2025-2026 Concurrent Enrollment – Intro to Teaching Grant in the amount of $27,169 and authorize an expenditure and budget appropriation in the amount of $27,169 K. Acceptance of the 2025-2026 Perkins Grant Amended in the amount of $12,304 and authorize an expenditure and budget appropriation in the amount of $12,304 L. Contract by and between Osseo Area Schools and Innovative Office Solutions for cafeteria and automotive furniture at Osseo Senior High School M. Contract by and between Osseo Area Schools and Innovative Office Solutions for cafeteria furniture at Maple Grove Senior High School N. Contract by and between Osseo Area Schools and CDW Government for Microsoft products O. Contract by and between Osseo Area Schools and Minnesota Roadways Company for installation of playground pavement paths at Fair Oaks Elementary School P. Award Public Bid to Trio Supply Company for Nutrition Services Disposable Supplies Q. Award Public Proposal to IFD Foodservice Distributor for Nutrition Services Food and Delivery R. Contract by and between Osseo Area Schools and Innovative Office Solutions for classroom furniture at Osseo Middle School S. Contract by and between Osseo Area Schools and Innovative Office Solutions for classroom furniture at Edinbrook Elementary T. Contract by and between Osseo Area Schools and CDW Government for instructional technology devices The motion carried on a vote of 6 to 0.

ACTION ITEM SECOND READING OF POLICIES	Motion by Erica Foster, seconded by Sarah Mitchell, to approve the Second Reading of the following policies: i. 504 Policy and Procedure: Student Dress and Appearance (proposed revisions) ii. 506 Policy and Procedure: Student Discipline (proposed revisions) iii. 514 Policy and Procedure: Bullying and Hazing Prohibition (proposed revisions) iv. 519 Policy and Procedure: Interviews of Students by Outside Agencies (proposed revisions) v. 520 Policy and Procedure: Student Surveys (proposed revisions) vi. 532 Policy and Procedure: Use of Peace Officers and Crisis Teams to Remove Students from School Grounds (review) vii. 541 Policy and Procedure: Chemical Use/Abuse (proposed revisions) viii. 543 Policy and Procedure: Use of Restrictive Procedures as Behavioral Interventions (review) ix. 555 Policy and Procedure: Student Recognition Plan (proposed repeal) The motion carried on a vote of 6 to 0.
ACTION ITEM GIFTS TO THE DISTRICT	Motion by Keith Tate, seconded by Erica Foster, to approve Gifts to the District totaling $167,073.31. The motion carried on a vote of 6 to 0.
ADJOURNMENT	Motion by Sarah Mitchell, seconded by Thomas Brooks to adjourn the regular business meeting at 7:11 PM. The motion carried on a vote of 6 to 0.
	_____ Tanya Prince, Board Chairperson

Independent School District 279

Consent Agenda Financial Items
Fiscal Year 2026

Date: June 23, 2026

To: John Morstad, Executive Director of Finance and Operations

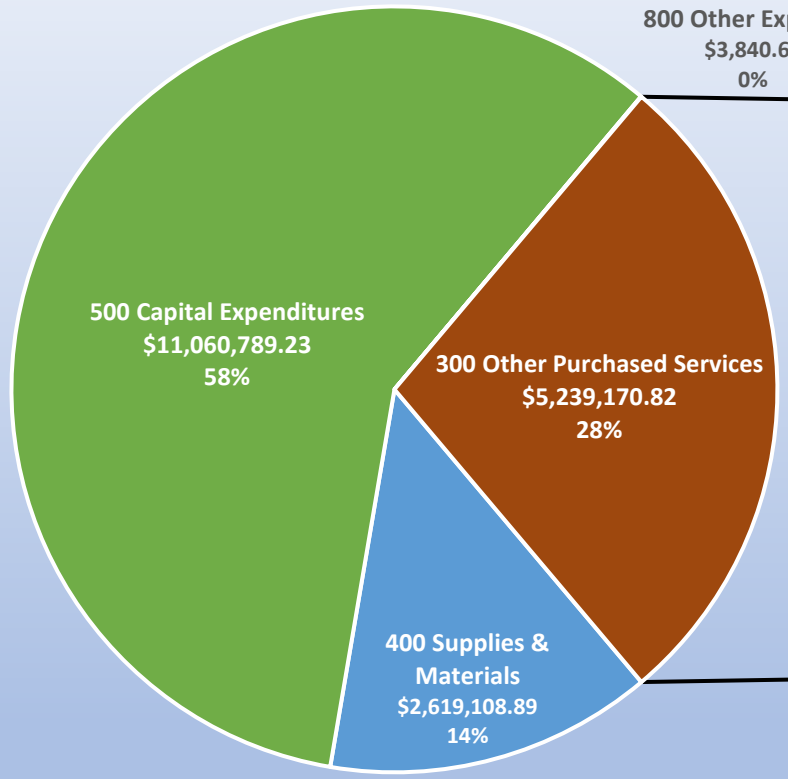
From: Kelly Benusa, Director of Business Services

RE: Consent Agenda Financial Items –
Approval of Financial Reports
Approval of Payments

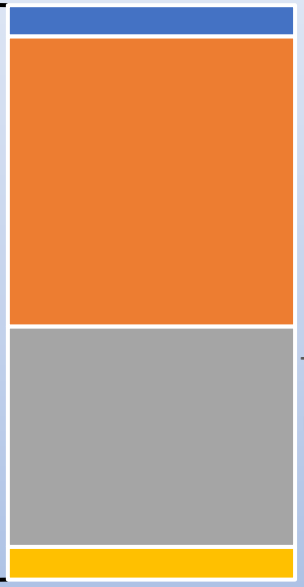
A. The ISD 279 School Board approval of financial reports for the month of May.

B. The ISD 279 School Board authorizes payment of Vendor Checks, Epayables, Electronic Wire Transfers, Employee Reimbursements, and Vendor ACH for the month of May totaling $67,794,877.88.

MAY 2026 PAYMENTS FOR ALL FUNDS



800 Other Expenses
$3,840.63
0%



Consulting
$285,880.72
1%

Transportation
$2,645,949.13
14%

Tuition Paid to Other Districts, Repairs, Staff Development, Property & Liability Ins, Other Purchased Services, Etc.
$2,009,363.50
11%

Utilities
$297,977.47
2%

Total = $18,922,909.57

Shown in Chart

300 Purchased Services: Consulting Fees, Transportation, Utilities, Etc.
400 Supplies and Materials: Food, Software, General Supplies, Etc.
500 Capital Expenditures: Equipment, Building & Site Improvements, Etc.
800 Other Expenses: Dues, Memberships, Etc.

Not Shown in Chart

Payroll, Benefits, Investments,Etc.....$48,871,968.31

Osseo Area Schools

MEMO

To: Dr. Kim Hiel, Superintendent
From: John Morstad, Executive Director of Finance and Operations
Kelly Benusa, Director of Business Services
Subject: Financial Reports for the Month Ended May 31, 2026
Date: June 23, 2026

The following is a recap of the monthly financials:

Fund Balance Report
During the year, the District maintains its financial records on the cash basis. Therefore, the cash basis fund balance may fluctuate considerably during the year due to the timing of cash receipts and disbursements. At year-end, we convert the financial records to the modified accrual basis according to Governmental Accounting Standards Board (GASB). Fund balances are shown by fund total monthly. Fund balance designations within each fund for non-spendable, restricted, or assigned/unassigned will be shown at the fiscal year-end.

Revenue Operating Budget Summary by Fund
The General Fund-Percentage Comparison of Year-To-Date with Operating Budget shows a 0.7% decrease from the prior year. All prior year accruals were reversed in August and the District is still collecting prior year revenue from various sources, i.e., state aid, federal grants, other districts, etc. This process is consistent with prior years. June 30, 2025, year-end results have been incorporated into the February mid-year budget adjustments where applicable.

Expenditure Operating Budget Summary by Fund
The General Fund-Percentage Comparison of Year-To-Date with Operating Budget shows a 0.8% decrease from the prior year. June 30, 2025, year-end results have been incorporated into the February mid-year budget adjustments where applicable.

Current Investments on Hand
Interest rates decreased during May to 3.53% to 4.00% compared with April rates of 3.55% to 5.42%.

ISD 279-Osseo Area Schools
Fund Balance Report
Fiscal Year 2026
Month Ended May 31, 2026

Fund	Accrual Basis Fund Balance June 30, 2025	FY 2026 YTD Revenue	FY 2026 YTD Expenditure	Cash Basis * Fund Balance May 31, 2026
General	126,380,484	351,585,871	293,615,265	184,351,090
Student Activities	232,117	325,398	345,529	211,985
Capital & Land Proceeds	7,883,791	21,807,269	30,887,470	(1,196,409)
Food & Nutrition Service	6,447,488	15,061,802	14,826,680	6,682,610
Community Service	4,130,732	18,985,055	18,526,776	4,589,010
Building Construction	199,686,359	66,470,912	137,824,452	128,332,819
Debt Service	5,553,081	84,827,768	76,485,516	13,895,333
Retirement Incentive Pay Internal Service	834,108	-	269,279	564,829
Dental Self Insurance Internal Service	470,315	2,003,102	2,108,439	364,979
Health Self Insurance Internal Service	(124,445)	6,796,477	7,352,432	(680,400)
Post-Employment Benefits Revocable Trust Internal Service	11,794,398	(428,056)	-	11,366,342
Total	**$ 363,288,428**	**$ 567,435,598**	**$ 582,241,838**	**$ 348,482,188**

*During the year the District maintains its financial records on a cash basis. Therefore, the cash basis fund balance may fluctuate considerably during the year due to the timing of cash receipts and disbursements.

ISD 279-Osseo Area Schools
Revenue Operating Budget Summary By Fund
Fiscal Year 2026
Month Ended May 31, 2026

Revenue By Fund	May 2026 Revenue	FY 2026 YTD Revenue	% Of Budget	FY 2026 Budget	Actual YTD (Over) Under Budget	FY 2025 Actual Revenue	% Of PY Actual
General	59,433,068	347,363,154	106.1%	327,243,265	38,738,653	339,614,908	106.0%
Capital & Land Proceeds	9,943	12,232,715	52.5%	23,311,775	18,105,192	15,587,089	63.0%
Food & Nutrition Services	3,260,389	14,944,010	77.6%	19,266,973	4,322,963	14,133,606	78.7%
Community Service	2,489,922	16,298,775	94.6%	17,220,874	922,099	14,836,614	89.7%
Debt Service	8,161,530	84,827,768	243.7%	34,810,450	(50,017,318)	26,674,465	133.6%
Total Revenue Operating Budget	73,354,853	475,666,422	112.8%	421,853,337	12,071,589	410,846,682	102.8%
Special Funded Projects (State & Federal)	412,178	14,104,025	25.0%	56,496,524	42,392,499	28,095,868	40.1%
Gifts/Fund Raising Clearing/Resale	200,915	2,497,319	62.4%	4,000,000	1,502,681	1,998,622	74.7%
Student Activities	61,592	325,398	162.7%	200,000	(125,398)	138,386	79.4%
Total Revenue Budget	74,029,538	492,593,163	102.1%	$ 482,549,861	$ 55,841,372	$ 441,079,557	93.3%

Non-Budgeted Funds		
Building Construction	925,655	66,470,912
Dental Self Insurance Internal Service	210,606	2,003,102
Health Self Insurance Internal Service	644,256	6,796,477
Post-Employment Benefits Revocable Trust Internal Service	81,458	(428,056)
Total Non-Budgeted Funds	1,861,975	74,842,435
Total Revenue	$ 75,891,513	$ 567,435,598

	FY 2026	FY 2025
General Fund - % Comparison of Year to Date with Operating Budget	106.1%	106.8%

ISD 279-Osseo Area Schools
Expenditure Operating Budget Summary By Fund
Fiscal Year 2026
Month Ended May 31, 2026

Expenditure By Fund	May 2026 Expenditure	FY 2026 YTD Expenditure	% Of Budget	FY 2026 Budget	Actual YTD (Over) Under Budget	FY 2025 Actual Expenditure	% Of PY Actual
Salaries and Wages	$ 22,676,274	$ 159,135,043	75.9%	$ 209,745,786	$ 50,610,743	$ 150,058,585	76.5%
Employee Benefits	8,131,262	62,627,060	79.8%	78,469,085	15,842,025	57,952,329	80.5%
Purchased Services	4,500,135	34,895,135	74.2%	47,038,620	12,143,485	32,494,612	84.6%
Supplies and Materials	1,098,063	5,654,182	76.4%	7,397,194	1,743,012	4,278,332	96.9%
Capital	2,575	356,360	93.1%	382,969	26,609	384,617	80.7%
Other	1,452	(76,363)	-7.6%	1,001,233	1,077,596	677,953	136.4%
General	36,409,761	262,591,417	76.3%	344,034,887	81,443,470	245,846,429	78.8%
Capital & Land Proceeds	954,863	20,025,115	85.8%	23,328,229	3,303,114	19,587,482	88.6%
Food & Nutrition Services	1,606,787	14,711,699	78.1%	18,838,947	4,127,248	14,405,004	83.4%
Community Service	1,600,225	15,772,519	82.8%	19,056,301	3,283,782	14,622,385	79.7%
Debt Service	1,250	76,485,516	226.9%	33,701,513	(42,784,003)	25,692,642	100.0%
Total Expenditure Operating Budget	40,572,885	389,586,267	88.8%	438,959,877	49,373,611	320,153,943	81.0%
Special Funded Projects (State & Federal)	3,551,197	40,989,087	72.6%	56,496,524	15,507,437	57,360,069	82.0%
Gifts/Fund Raising Clearing/Resale	263,560	3,766,353	94.2%	4,000,000	233,647	1,815,070	79.5%
Student Activities	52,957	345,529	172.8%	200,000	(145,529)	123,213	62.0%
Total Expenditure Budget	44,440,599	434,687,236	87.0%	$ 499,656,401	$ 64,969,165	$ 379,452,294	81.1%

Non-Budgeted Funds		
Building Construction	10,754,173	137,824,452
Retirement Incentive Pay Internal Service	-	269,279
Dental Self Insurance Internal Service	201,395	2,108,439
Health Self Insurance Internal Service	498,558	7,352,432
Post-Employment Benefits Revocable Trust Internal Service	-	-
Total Non-Budgeted Funds	11,454,125	147,554,602
Total Expenditure	$ 55,894,724	$ 582,241,838

	FY 2026	FY 2025
General Fund - % Comparison of Year to Date with Operating Budget	76.3%	77.1%

ISD 279 - OSSEO AREA SCHOOLS
CURRENT INVESTMENTS ON HAND
FISCAL YEAR 2026
MONTH END MAY 31, 2026

BANK	TYPE	PURCHASED	MATURITY	YIELD	COST
OPERATING FUNDS					
MN TRUST - PMA	TERM SERIES	06-21-24	06-17-26	4.570	5,000,000
MN TRUST - PMA	GOVERNMENT	11-21-24	07-15-26	4.160	3,937,809
MN TRUST - PMA	GOVERNMENT	11-21-24	11-15-26	4.210	2,999,641
MN TRUST - PMA	TERM SERIES	12-24-24	06-26-26	4.150	6,000,000
MN TRUST - PMA	TERM SERIES	03-21-25	07-27-26	3.950	2,000,000
MN TRUST - PMA	TERM SERIES	03-21-25	01-25-27	3.930	5,000,000
MN TRUST - PMA	TERM SERIES	05-06-25	11-06-26	3.730	3,000,000
MN TRUST - PMA	TERM SERIES	05-06-25	01-25-27	3.680	3,000,000
MN TRUST - PMA	CD	08-25-25	01-27-27	3.890	236,600
MN TRUST - PMA	CD	08-25-25	01-27-27	3.790	236,900
MN TRUST - PMA	CD	08-25-25	01-27-27	4.040	236,100
MN TRUST - PMA	CD	08-25-25	01-27-27	3.900	236,600
MN TRUST - PMA	CD	08-25-25	01-27-27	3.930	236,600
MN TRUST - PMA	CD	08-25-25	01-27-27	3.880	236,600
MN TRUST - PMA	TERM SERIES	08-26-25	01-25-27	3.760	2,500,000
MN TRUST - PMA	CD	02-05-26	01-27-27	3.620	241,400
MN TRUST - PMA	CD	02-05-26	01-27-27	3.690	241,100
MN TRUST - PMA	CD	02-05-26	01-27-27	3.460	241,600
MN TRUST - PMA	CD	02-05-26	01-27-27	3.460	241,700
MN TRUST - PMA	CD	02-05-26	01-27-27	3.660	241,200
MN TRUST - PMA	CD	02-05-26	01-27-27	3.560	241,500
MN TRUST - PMA	CD	02-05-26	01-27-27	3.550	241,400
MN TRUST - PMA	CD	02-05-26	01-27-27	3.560	241,500
MN TRUST - PMA	CD	02-06-26	12-17-26	3.430	2,000,000
MN TRUST - PMA	TERM SERIES	02-06-26	01-25-27	3.450	6,000,000
MN TRUST - PMA	CD	03-18-26	03-18-27	3.510	241,300
MN TRUST - PMA	CD	03-18-26	03-18-27	3.520	241,300
MN TRUST - PMA	CD	03-18-26	03-18-27	3.510	241,300
MN TRUST - PMA	CD	03-18-26	03-18-27	3.660	241,000
MN TRUST - PMA	CD	03-18-26	03-18-27	3.700	241,000
MN TRUST - PMA	CD	03-18-26	03-18-27	3.510	241,400
MN TRUST - PMA	CD	03-18-26	03-18-27	3.590	241,200
MN TRUST - PMA	CD	03-18-26	03-18-27	3.670	241,100
MN TRUST - PMA	CD	03-18-26	03-18-27	3.610	241,100
MN TRUST - PMA	CD	03-18-26	03-18-27	3.620	241,100
MN TRUST - PMA	CD	03-18-26	03-18-27	3.530	241,300
MN TRUST - PMA	CD	03-18-26	03-18-27	3.620	241,100
MN TRUST - PMA	GOVERNMENT	03-19-26	03-15-27	3.520	998,975
MN TRUST - PMA	TERM SERIES	03-19-26	07-26-27	3.630	4,000,000
MN TRUST - PMA	TERM SERIES	05-27-26	07-26-27	3.840	2,000,000
MN TRUST - PMA	TERM SERIES	05-27-26	01-25-28	3.980	10,000,000
MN TRUST - PMA	SDA	10-19-22	05-31-26	3.630	17,695,471
MN TRUST - PMA	LIMITED TERM DURATION	06-01-17	05-31-26	1.700	22,505,696
US BANK	MONEY MKT		05-31-26	3.530	10,784,267
MN TRUST - PMA	MONEY MKT		05-31-26	3.551	78,910,097
TOTAL OPERATING FUNDS					194,576,956
LONG-TERM FACILITIES MAINTENANCE 2024A BOND					
MN TRUST - PMA	CD	03-05-24	06-30-26	4.370	5,000,000
MN TRUST - PMA	CD	03-05-24	12-30-26	4.290	3,000,000
MN TRUST - PMA	CD	03-20-24	09-30-26	4.490	1,000,000
MN TRUST - PMA	CD	03-20-24	10-30-26	4.470	1,000,000
MN TRUST - PMA	CD	03-20-24	11-30-26	4.440	1,000,000
MN TRUST - PMA	CD	03-20-24	12-30-26	4.440	1,000,000
MN TRUST - PMA	CD	03-20-24	01-29-27	4.430	1,000,000
MN TRUST - PMA	SEC	03-21-24	10-01-26	4.500	2,037,005
MN TRUST - PMA	SDA	03-31-24	05-31-26	3.483	10,994,590
MN TRUST - PMA	MONEY MKT		05-31-26	3.551	49,501,746
TOTAL LONG-TERM FACILITIES MAINTENANCE 2024A BOND					75,533,341
SCHOOL BUILDING 2024A BOND					
MN TRUST - PMA	MONEY MKT		05-31-26	3.551	8,347,975
TOTAL SCHOOL BUILDING 2024A BOND					8,347,975
SCHOOL BUILDING 2026A BOND					
MN TRUST - PMA	CD	03-25-26	07-31-26	3.558	10,000,000
MN TRUST - PMA	CD	03-25-26	08-31-26	3.606	10,000,000
MN TRUST - PMA	CD	03-25-26	10-30-26	3.650	5,000,000
MN TRUST - PMA	CD	03-26-26	06-30-26	3.550	10,000,000

ISD 279 - OSSEO AREA SCHOOLS
CURRENT INVESTMENTS ON HAND
FISCAL YEAR 2026
MONTH END MAY 31, 2026

BANK	TYPE	PURCHASED	MATURITY	YIELD	COST
MN TRUST - PMA	CD	03-26-26	09-30-26	3.570	10,000,000
MN TRUST - PMA	MONEY MKT		05-31-26	3.551	9,999,065
TOTAL SCHOOL BUILDING 2026A BOND					54,999,065
OPEB REVOCABLE TRUST					
MN TRUST - PMA	CORP. BONDS	03-03-16	03-01-46	3.800	199,112
MN TRUST - PMA	MUNICIPAL	06-22-16	07-01-31	3.800	30,000
MN TRUST - PMA	CORP. BONDS	09-16-16	10-15-46	3.530	249,362
MN TRUST - PMA	MUNICIPAL	10-17-16	08-01-33	3.220	202,265
MN TRUST - PMA	MUNICIPAL	10-17-16	02-15-38	3.560	174,741
MN TRUST - PMA	MUNICIPAL	10-17-16	11-01-37	3.450	135,405
MN TRUST - PMA	MUNICIPAL	10-21-16	05-15-31	3.090	298,551
MN TRUST - PMA	MUNICIPAL	02-28-17	06-15-32	4.050	216,608
MN TRUST - PMA	CORP. BONDS	03-09-17	06-15-27	3.250	199,494
MN TRUST - PMA	MUNICIPAL	03-30-17	09-15-30	3.350	148,383
MN TRUST - PMA	MUNICIPAL	09-21-17	09-01-28	2.950	200,000
MN TRUST - PMA	CORP. BONDS	01-24-18	01-24-39	3.880	250,000
MN TRUST - PMA	CORP. BONDS	01-30-18	02-22-48	3.950	210,584
MN TRUST - PMA	CORP. BONDS	02-20-18	03-01-28	3.810	249,833
MN TRUST - PMA	CORP. BONDS	08-29-18	04-23-29	4.336	287,550
MN TRUST - PMA	MUNICIPAL	09-27-18	07-01-32	3.770	307,876
MN TRUST - PMA	CORP. BONDS	10-10-18	12-14-35	4.150	254,948
MN TRUST - PMA	CORP. BONDS	09-13-19	03-13-51	2.470	297,954
MN TRUST - PMA	MUNICIPAL	10-03-19	11-01-29	2.320	145,982
MN TRUST - PMA	MUNICIPAL	12-10-19	04-01-30	2.610	250,000
MN TRUST - PMA	CORP. BONDS	01-31-20	02-05-50	3.250	99,961
MN TRUST - PMA	MUNICIPAL	02-27-20	01-01-32	1.810	150,000
MN TRUST - PMA	MORTGAGE BACKED SEC	02-27-20	10-25-27	1.560	39,367
MN TRUST - PMA	CORP. BONDS	10-22-20	10-15-30	1.740	199,234
MN TRUST - PMA	MUNICIPAL	10-27-20	08-01-32	1.750	100,000
MN TRUST - PMA	MORTGAGE BACKED SEC	10-15-20	02-26-35	1.650	181,303
MN TRUST - PMA	MUNICIPAL	10-14-20	12-01-35	2.570	169,878
MN TRUST - PMA	MORTGAGE BACKED SEC	12-10-20	10-25-30	1.190	102,992
MN TRUST - PMA	MUNICIPAL	12-22-20	08-01-36	2.060	100,000
MN TRUST - PMA	MUNICIPAL	12-22-20	12-01-42	2.340	100,000
MN TRUST - PMA	MUNICIPAL	01-15-21	04-01-36	2.130	100,000
MN TRUST - PMA	MUNICIPAL	01-27-21	04-01-43	3.280	100,000
MN TRUST - PMA	CORP. BONDS	01-07-21	03-15-31	1.380	248,807
MN TRUST - PMA	MUNICIPAL	01-20-21	05-15-47	2.650	256,740
MN TRUST - PMA	GOVERNMENT	01-11-21	11-20-37	1.630	168,065
MN TRUST - PMA	CORP. BONDS	02-03-21	06-01-51	3.100	196,891
MN TRUST - PMA	CORP. BONDS	02-26-21	03-15-51	3.260	249,757
MN TRUST - PMA	CORP. BONDS	02-19-21	03-15-51	1.690	99,409
MN TRUST - PMA	MUNICIPAL	07-29-21	11-01-31	2.630	200,000
MN TRUST - PMA	MUNICIPAL	07-20-21	08-01-37	1.930	147,342
MN TRUST - PMA	CORP. BONDS	07-22-21	02-01-52	2.730	297,873
MN TRUST - PMA	CORP. BONDS	08-31-21	03-15-32	2.020	252,880
MN TRUST - PMA	CORP. BONDS	09-07-21	09-15-51	2.730	248,268
MN TRUST - PMA	CORP. BONDS	10-28-21	11-02-27	1.880	175,000
MN TRUST - PMA	CORP. BONDS	11-08-21	12-01-28	1.900	109,856
MN TRUST - PMA	CORP. BONDS	11-15-21	11-18-31	2.000	99,487
MN TRUST - PMA	CORP. BONDS	03-15-22	03-15-52	3.820	251,313
MN TRUST - PMA	CORP. BONDS	10-28-22	02-15-28	3.400	149,937
MN TRUST - PMA	CORP. BONDS	12-14-22	08-15-23	4.630	223,602
MN TRUST - PMA	CORP. BONDS	01-10-23	02-01-33	4.940	99,666
MN TRUST - PMA	CORP. BONDS	01-26-23	01-26-34	4.820	293,660
MN TRUST - PMA	CORP. BONDS	02-23-23	05-15-33	4.690	149,176
MN TRUST - PMA	CORP. BONDS	03-06-23	05-15-33	5.180	149,636
MN TRUST - PMA	CORP. BONDS	05-30-23	02-15-34	5.440	249,178
MN TRUST - PMA	CORP. BONDS	07-25-23	06-12-29	5.810	299,562
MN TRUST - PMA	CORP. BONDS	08-18-23	06-01-49	5.230	155,560
MN TRUST - PMA	CORP. BONDS	08-18-23	11-21-39	5.660	165,994
MN TRUST - PMA	CORP. BONDS	08-18-23	07-21-34	5.820	242,060
MN TRUST - PMA	CORP. BONDS	09-08-23	03-15-34	6.090	99,675
MN TRUST - PMA	CORP. BONDS	09-08-23	09-08-33	5.150	249,962
MN TRUST - PMA	CORP. BONDS	09-21-23	01-15-29	5.160	191,636
MN TRUST - PMA	GOVERNMENT	10-31-23	11-15-42	5.290	169,352
MN TRUST - PMA	CORP. BONDS	11-22-23	03-15-64	5.950	99,721
MN TRUST - PMA	GOVERNMENT	12-06-23	05-15-39	4.250	99,699
MN TRUST - PMA	CORP. BONDS	01-02-24	02-15-34	4.870	149,703
MN TRUST - PMA	MORTGAGE BACKED SEC	05-30-24	05-01-38	4.500	172,848

ISD 279 - OSSEO AREA SCHOOLS
CURRENT INVESTMENTS ON HAND
FISCAL YEAR 2026
MONTH END MAY 31, 2026

BANK	TYPE	PURCHASED	MATURITY	YIELD	COST
MN TRUST - PMA	GOVERNMENT	05-15-24	02-15-44	4.500	482,480
MN TRUST - PMA	GOVERNMENT	05-31-24	11-15-48	3.375	396,082
MN TRUST - PMA	GOVERNMENT	05-31-24	08-15-43	4.375	317,910
MN TRUST - PMA	GOVERNMENT	05-31-24	11-15-53	4.375	126,338
MN TRUST - PMA	GOVERNMENT	07-08-24	05-15-41	4.500	295,570
MN TRUST - PMA	GOVERNMENT	08-21-24	02-15-43	4.200	287,719
MN TRUST - PMA	CORP. BONDS	09-09-24	03-15-35	4.870	99,852
MN TRUST - PMA	GOVERNMENT	11-22-24	08-15-33	4.375	392,531
MN TRUST - PMA	CORP. BONDS	02-13-25	02-12-32	4.900	299,577
MN TRUST - PMA	CORP. BONDS	02-18-25	03-15-55	5.875	249,145
MN TRUST - PMA	CORP. BONDS	02-19-25	03-15-32	5.200	249,617
MN TRUST - PMA	CORP. BONDS	02-10-25	02-20-35	5.100	249,047
MN TRUST - PMA	GOVERNMENT	03-04-25	01-15-35	4.380	214,430
MN TRUST - PMA	CORP. BONDS	04-28-25	05-15-35	5.050	199,856
MN TRUST - PMA	GOVERNMENT	05-07-25	11-15-45	4.860	227,930
MN TRUST - PMA	GOVERNMENT	06-10-25	04-15-30	1.625	515,897
MN TRUST - PMA	GOVERNMENT	06-24-25	02-15-35	4.625	154,014
MN TRUST - PMA	GOVERNMENT	08-22-25	11-15-54	4.500	232,783
MN TRUST - PMA	CORP. BONDS	09-10-25	09-15-35	4.900	249,471
MN TRUST - PMA	CORP. BONDS	10-03-25	03-13-31	5.450	209,072
MN TRUST - PMA	GOVERNMENT	10-17-25	08-15-44	4.125	282,340
MN TRUST - PMA	CORP. BONDS	12-04-25	01-15-33	4.450	250,627
MN TRUST - PMA	CORP. BONDS	01-22-26	01-22-30	4.030	200,000
MN TRUST - PMA	CORP. BONDS	01-23-26	01-23-37	4.960	300,000
MN TRUST - PMA	CORP. BONDS	02-03-26	02-10-32	4.460	250,049
MN TRUST - PMA	CORP. BONDS	02-25-26	03-02-31	4.000	249,552
MN TRUST - PMA	CORP. BONDS	04-24-26	04-24-37	5.090	100,000
MN TRUST - PMA	CORP. BONDS	04-30-26	05-15-31	4.700	99,856
MN TRUST - PMA	MUNICIPAL	04-30-26	10-01-45	5.420	375,000
MN TRUST - PMA	EQUITY		05-31-26	4.000	5,799,089
MN TRUST - PMA	MONEY MKT		05-31-26	3.530	110,165
TOTAL OPEB REVOCABLE TRUST					25,629,695
TOTAL INVESTMENTS					**$ 359,087,031**

CD	CERTIFICATE OF DEPOSIT FDIC $250,000	FHLB	FEDERAL HOME LOAN BANK
CN	CORPORATE NOTE	FHLMC	FEDERAL HOME LOAN MORTGAGE CORP.
CP	COMMERCIAL PAPER	FNMA	FEDERAL NAT'L MORTGAGE ASS'N.

May 2026 Monthly Check Register

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/01/26	743046	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	55964	BALLOON FANCY	$2,470.00
05/01/26	743047	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	55921	FUNTIME FUNKTIONS C	$3,114.90
05/01/26	743048	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	56349	REVIVING ROOTS THER	$2,000.00
05/01/26	743049	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	56373	SANSEI YONSEI KAI	$500.00
05/01/26	743050	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	55244	TWIN CITIES CARICAT	$4,252.00
05/01/26	743051	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	51169	YANG, KAO KALIA	$2,000.00
05/06/26	743065	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	54856	AFROCONTIGBO	$1,500.00
05/06/26	743074	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	54858	ESKRIDGE, LUTHER JO	$800.00
05/06/26	743089	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	F5623	MIDWEST EDUCATIONAL	$7,800.00
05/06/26	743097	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	56377	PA NA LOR	$500.00
05/06/26	V8014764	Vendor ACH	303 FED SUB CONTRACT <$50,000	300 Purchased Services	F3923	DUNIYA DRUM & DANCE	$650.00
05/08/26	743123	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	56121	SPRINKLE MY FEET LL	$1,000.00
05/13/26	743153	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	A1594	IN THE HEART OF THE	$800.00
05/20/26	743240	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	55633	DAVIS, JOSEPH M	$4,000.00
05/20/26	743249	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	55498	FINDING HUMAN INSTI	$3,500.00
05/27/26	743320	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	F6074	COMMUNITY MEDIATION	$24,950.00
05/27/26	743341	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	50770	ISD 281-ROBBINSDALE	$13,133.96
05/27/26	743345	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	D3842	LAKES COUNTRY SERVI	$7,000.00
05/27/26	743373	Vendor Check	303 FED SUB CONTRACT <$50,000	300 Purchased Services	56357	THAO, VONG	$1,023.00
05/27/26	743370	Vendor Check	304 FED SUB CONTRACT >$50,000	300 Purchased Services	D2346	ST DAVID'S CENTER	$17,600.00
05/06/26	743066	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	08461	AIM ELECTRONICS INC	$305.00
05/06/26	743085	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	09944	MAPLE GROVE, CITY O	$520.00
05/06/26	743088	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	D3016	MGSH HIGH ALL NIGHT	$1,000.00
05/06/26	743089	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5623	MIDWEST EDUCATIONAL	$3,000.00
05/06/26	743090	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56103	MIDWEST SOUND DJ EN	$995.00
05/06/26	743099	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55935	PARENTING WITH PURP	$1,000.00
05/06/26	743100	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55437	PARRY, NICOLE	$2,850.00
05/06/26	743103	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56333	SANTOS, RUBEN	$800.00
05/06/26	V8014743	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F1461	1000 PETALS LLC	$3,450.00
05/06/26	V8014755	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	56188	BLB CONSULTING LLC	$1,267.50
05/06/26	V8014759	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	55853	BROWN, ZOE	$1,500.00
05/06/26	V8014763	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	55635	CLOCWORKS INC	$2,500.00
05/06/26	V8014776	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	51338	HARRIS, RACHEL	$11,000.00
05/06/26	V8014789	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	56087	MORROW, DUSTIN	$2,300.00
05/06/26	V8014790	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	50900	MRI SOFTWARE LLC	$5,140.35
05/06/26	V8014796	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F3621	PHOENIX SCHOOL COUN	$4,337.03
05/06/26	V8014798	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	55643	RUMRIVER ART CENTER	$1,800.00
05/06/26	V8014804	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F3548	SQUIRES WALDSPURGER	$435.00
05/06/26	V8014811	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5448	WOLD ARCHITECTS AND	$1,003.90

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/06/26	V8014813	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	12716	NORTHERN LIGHTS	$3,125.00
05/13/26	743127	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56323	BACHANI, SAIMA	$200.00
05/13/26	743128	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56328	BARADIA, ZAHRA	$223.00
05/13/26	743147	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	F4748	HEALTH RISK STRATEG	$500.00
05/13/26	743152	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56264	IMAGINE LIGHTS	$1,680.00
05/13/26	743180	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55746	JOSS, JACQUES ELATE	$400.00
05/13/26	743185	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	09944	MAPLE GROVE, CITY O	$420.00
05/13/26	743192	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	A4794	MN POLLUTION CONTRO	$487.30
05/13/26	743193	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	A4794	MN POLLUTION CONTRO	$410.85
05/13/26	743196	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	F4260	MORRIS LEATHERMAN C	$17,000.00
05/13/26	743202	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	F4343	QUEST DIAGNOSTICS	$49.55
05/13/26	743209	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55745	SAFIR & ASSOCIATES	$10,000.00
05/13/26	743212	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56177	SPOTTEDTHUNDER, DAR	$1,000.00
05/13/26	743216	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	54944	THE TRAVELING PHOTO	$845.00
05/13/26	V8014827	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	07933	CINTAS CORPORATION	$50.80
05/13/26	V8014830	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	50804	DART PORTABLE STORA	$90.00
05/13/26	V8014844	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	54023	LINEN EFFECTS, LLC	$4,968.48
05/13/26	V8014847	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	54732	LUMBER EXHANGE EVEN	$20,329.81
05/13/26	V8014865	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F3548	SQUIRES WALDSPURGER	$14,368.31
05/13/26	V8014869	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	55961	WHARTON-BECK, DR. A	$450.00
05/20/26	743229	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56326	4KSPORTSLEADERSHIP,	$7,500.00
05/20/26	743232	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	A3013	BROOKLYN PARK RECRE	$1,700.00
05/20/26	743236	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56397	CAITLIN HOTTINGER D	$6,000.00
05/20/26	743260	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	54736	HENRY, CHASKE	$2,000.00
05/20/26	743272	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56383	KOKOTOVICH, JESTIN	$200.00
05/20/26	743273	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55947	KWS CONSULTING	$9,000.00
05/20/26	743280	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	09944	MAPLE GROVE, CITY O	$1,400.00
05/20/26	743283	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5623	MIDWEST EDUCATIONAL	$4,025.00
05/20/26	743289	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56385	MORROW, DIEGO TAPIA	$200.00
05/20/26	743293	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56381	RAMIREZ, KEESHA	$200.00
05/20/26	V1008391	Electronic Wire Transfer	305 CONSULTING FEES FOR SERV	300 Purchased Services	PC0098	US BANK CARD DLTLOP	$900.00
05/20/26	V1008396	Electronic Wire Transfer	305 CONSULTING FEES FOR SERV	300 Purchased Services	PC0051	US BANK CARD EQUITY	$4,000.00
05/20/26	V1008402	Electronic Wire Transfer	305 CONSULTING FEES FOR SERV	300 Purchased Services	PC0059	US BANK CARD I2T2 D	$25.00
05/20/26	V1008413	Electronic Wire Transfer	305 CONSULTING FEES FOR SERV	300 Purchased Services	PC0012	US BANK CARD LFOSTE	$2,447.51
05/20/26	V1008432	Electronic Wire Transfer	305 CONSULTING FEES FOR SERV	300 Purchased Services	PC0035	US BANK CARD TSCHRE	$249.61
05/20/26	V8014881	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	55924	BEST A GARDAWORLD C	$1,567.49
05/20/26	V8014889	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5401	CAPTIVATE MEDIA + C	$2,900.00
05/20/26	V8014894	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	55562	EDUCATION RESOURCE	$5,462.50
05/20/26	V8014927	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F3285	SAVE A LIFE CORP	$4,180.00
05/27/26	743336	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	A1926	HENNEPIN COUNTY TRE	$940.00
05/27/26	743358	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	53320	NUESYNERGY	$1,180.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/27/26	743361	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56030	PARRY, KATY	$600.00
05/27/26	743366	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	51072	SEVEREID, NANCY	$245.00
05/27/26	743385	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	54095	TUFF, SCOTT J	$275.00
05/27/26	V8014970	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	07766	INSTITUTE FOR ENVIR	$7,287.87
05/27/26	V8015005	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F0451	WHITE, RICKY	$1,000.00
05/27/26	743321	Vendor Check	315 REPAIRS & MAINT COMP/TECH	300 Purchased Services	16169	COLORADO TIME SYSTE	$105.00
05/27/26	V8014993	Vendor ACH	315 REPAIRS & MAINT COMP/TECH	300 Purchased Services	18914	RICOH USA	$1,151.53
05/13/26	743154	Vendor Check	316 MN JOINT POWERS AGENCIES	300 Purchased Services	A1613	INTERMEDIATE DISTRI	$16,954.44
05/06/26	V8014761	Vendor ACH	320 TELEPHONE/COMMUNICATION	300 Purchased Services	54537	CDW GOVERNMENT	$542.44
05/20/26	743242	Vendor Check	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35464	JEFFREY S DORR	$90.00
05/20/26	V1008370	Electronic Wire Transfer	320 TELEPHONE/COMMUNICATION	300 Purchased Services	55588	AT&T MOBILITY, LLC	$1,535.64
05/20/26	V1008374	Electronic Wire Transfer	320 TELEPHONE/COMMUNICATION	300 Purchased Services	52467	CONSOLIDATED COMMUN	$5,335.38
05/20/26	V1008376	Electronic Wire Transfer	320 TELEPHONE/COMMUNICATION	300 Purchased Services	52466	GRANITE TELECOMMUNI	$5,746.36
05/20/26	V1008378	Electronic Wire Transfer	320 TELEPHONE/COMMUNICATION	300 Purchased Services	D6911	VERIZON WIRELESS BE	$1,811.62
05/20/26	V5033817	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35056	ABIOLA C ADEGEYE	$90.00
05/20/26	V5033820	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22423	JENNIFER AJSENBERG	$90.00
05/20/26	V5033822	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35686	NILCEIA ANDERSON	$90.00
05/20/26	V5033823	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35124	RANDI J ANDERSON	$90.00
05/20/26	V5033826	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30858	JEFFREY A ANSORGE	$90.00
05/20/26	V5033828	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33275	JOHANNAH ARNDT	$90.00
05/20/26	V5033829	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28562	JEFFREY P ARTHURS	$90.00
05/20/26	V5033830	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35202	CASANDRA M ASPINWAL	$90.00
05/20/26	V5033831	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29670	STEPHEN J AUDETTE	$90.00
05/20/26	V5033832	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E36309	RICHARD L AULWES	$90.00
05/20/26	V5033833	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35015	WILLIAM T BADE	$90.00
05/20/26	V5033834	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30210	JOSEPH A BAER	$45.00
05/20/26	V5033835	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33529	DIANE M BAGLEY	$90.00
05/20/26	V5033836	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11003	DAVID J BAKKE	$45.00
05/20/26	V5033839	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23103	MARK A BARNES	$45.00
05/20/26	V5033840	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33272	BRYAN BASS	$90.00
05/20/26	V5033842	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30290	JENNIFER M BAUER	$90.00
05/20/26	V5033844	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23531	MICHELLE MAE BAUERM	$45.00
05/20/26	V5033845	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20822	BART C BECKER	$90.00
05/20/26	V5033846	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28728	JAMES A BECKER	$90.00
05/20/26	V5033847	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28149	DON R BELLEFEUILLE	$90.00
05/20/26	V5033848	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19653	DANIEL J BENGS	$45.00
05/20/26	V5033849	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35466	LAURA M BENSON	$90.00
05/20/26	V5033850	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20548	KELLY A BENUSA	$90.00
05/20/26	V5033851	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23942	ALEX H BERG	$90.00
05/20/26	V5033852	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27924	TERRY L BERGGREN	$90.00
05/20/26	V5033853	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22734	KIMBERLY A BERLING	$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/20/26	V5033854	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27680	CARTER P BERRY	$90.00
05/20/26	V5033855	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26114	KRISTAN M BIDWELL	$90.00
05/20/26	V5033856	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22103	LARRY H BILBRO	$90.00
05/20/26	V5033857	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22952	RYAN M BISSON	$90.00
05/20/26	V5033858	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26912	JEANETTE M BITZER	$90.00
05/20/26	V5033859	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25528	DIANA BLEDSOE	$90.00
05/20/26	V5033860	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23142	MICHAEL ARLEN BLOOM	$90.00
05/20/26	V5033861	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35524	ASHLEY A BOCK	$90.00
05/20/26	V5033862	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34104	MARK D BOCOCK	$45.00
05/20/26	V5033863	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19023	ANDREA W BODEAU	$90.00
05/20/26	V5033866	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26249	JAMIE LEE CARLSON B	$90.00
05/20/26	V5033867	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32888	TANYA L BRADEHOFT	$45.00
05/20/26	V5033868	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28287	DAVID A BRANCH	$90.00
05/20/26	V5033873	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34141	SONNI BUERSKIN	$90.00
05/20/26	V5033874	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34468	LUCAS J BURNS	$90.00
05/20/26	V5033875	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28668	CARRIE A CABE	$90.00
05/20/26	V5033876	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34447	ALDO CANTELLANO	$90.00
05/20/26	V5033877	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33534	JASON M CARDOSI	$90.00
05/20/26	V5033878	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10701	DALE J CARLSTROM	$90.00
05/20/26	V5033880	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35826	KATIE CARTER	$90.00
05/20/26	V5033881	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29159	RANDY M CARTER	$90.00
05/20/26	V5033882	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31538	JAMES F CASSIDY	$90.00
05/20/26	V5033883	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21510	BRIAN CHANCE	$90.00
05/20/26	V5033885	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33474	LISA BOSTIC	$90.00
05/20/26	V5033886	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32004	IRFAN A CHAUDHRY	$90.00
05/20/26	V5033887	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35128	REBECCA M CHRISTENS	$90.00
05/20/26	V5033889	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29608	PATRICK CLYMER	$90.00
05/20/26	V5033890	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35055	AMY-MAE T COOPER	$90.00
05/20/26	V5033891	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31257	CAYCE L COSSETTE	$90.00
05/20/26	V5033892	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31289	JILL A COUGHENOUR L	$90.00
05/20/26	V5033894	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35023	RYAN L COX	$90.00
05/20/26	V5033895	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34819	ASHTON W CROOKS	$90.00
05/20/26	V5033896	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30597	KATRICE L CRUDUP	$90.00
05/20/26	V5033897	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E36049	CHELSIE CURRY	$90.00
05/20/26	V5033899	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28923	MARIA N DANIEL	$90.00
05/20/26	V5033900	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27653	NATHANIEL R DAVIES	$90.00
05/20/26	V5033901	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27952	DARRYL L DEHN	$45.00
05/20/26	V5033903	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29064	NICHOLAS J DEVOS	$90.00
05/20/26	V5033904	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29146	JAMES R DEZURIK	$45.00
05/20/26	V5033907	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35732	KORTO A DIXON	$90.00
05/20/26	V5033908	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E13191	JASON D DONAHUE	$45.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/20/26	V5033909	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27152	JOHN D DONLIN	$90.00
05/20/26	V5033911	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30289	BARBARA J DUPONT	$90.00
05/20/26	V5033912	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29399	JODI L DUROW	$90.00
05/20/26	V5033914	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27323	SARAH R LANCETTE	$90.00
05/20/26	V5033915	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29397	GERALD EDWARDS SR	$90.00
05/20/26	V5033916	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24977	KEVIN D ELIASON	$45.00
05/20/26	V5033919	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28975	ANNE M ERICKSON	$90.00
05/20/26	V5033920	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E9481	TOD W ERICKSON	$90.00
05/20/26	V5033921	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E36069	STEPHANIE N ESCOBED	$45.00
05/20/26	V5033923	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E15029	DAWN M EWER	$45.00
05/20/26	V5033924	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26175	GARRY FABB	$90.00
05/20/26	V5033925	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E16478	COLLEEN J FAIRBANKS	$90.00
05/20/26	V5033927	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31139	JARRETTE D FELLOWS	$90.00
05/20/26	V5033928	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33988	BRANDON D FERRIS	$90.00
05/20/26	V5033930	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30343	STEPHEN C FLISK	$90.00
05/20/26	V5033931	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E36131	ROBIN FRANCIS	$90.00
05/20/26	V5033932	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19898	KRISTA M FRECHETTE	$90.00
05/20/26	V5033933	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35221	DAVID FREEBURG	$90.00
05/20/26	V5033935	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34427	JULIE GANFIELD	$90.00
05/20/26	V5033937	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28017	MELANIE M GATES	$90.00
05/20/26	V5033938	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35054	LORI E GEORGE	$90.00
05/20/26	V5033939	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28956	DEBRA ANN GERARDY	$90.00
05/20/26	V5033940	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35026	RYAN O GIBBS	$90.00
05/20/26	V5033942	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32681	VANESSA O.A. GILL	$90.00
05/20/26	V5033943	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34170	JOEL GONZALEZ	$90.00
05/20/26	V5033944	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34071	ADAM P GOODWALT	$90.00
05/20/26	V5033945	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27059	JAMES GREELEY	$90.00
05/20/26	V5033946	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30629	CARTER E GREENE	$90.00
05/20/26	V5033947	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35906	DAN P GREENE	$90.00
05/20/26	V5033948	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33114	MICHAEL GREENE	$45.00
05/20/26	V5033949	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29790	RYAN D GREENINGER	$90.00
05/20/26	V5033950	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29738	KYLE T GROVES	$90.00
05/20/26	V5033951	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26415	COURTNEY GULYARD	$90.00
05/20/26	V5033952	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33995	MEGHAN O GUTZWILLER	$45.00
05/20/26	V5033956	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19889	ANTWAN HARRIS	$90.00
05/20/26	V5033957	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29656	KRISTEN J SWANSON	$90.00
05/20/26	V5033958	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26166	CHRISTOPHER J HAUK	$45.00
05/20/26	V5033959	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21972	MEGAN J HAVELAK	$90.00
05/20/26	V5033960	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26623	DALE A HECKENLAIBLE	$90.00
05/20/26	V5033961	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29272	AMBER M HEGLAND	$90.00
05/20/26	V5033962	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19111	MELISSA L CARSTENS	$90.00

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05/20/26	V5033963	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34364	YER HER	$90.00
05/20/26	V5033964	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29891	DANIEL HERNANDEZ	$90.00
05/20/26	V5033965	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29380	SARAH B HEYER	$90.00
05/20/26	V5033966	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28882	KIM R HIEL	$90.00
05/20/26	V5033967	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23814	JENNIFER A HINKER	$90.00
05/20/26	V5033969	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30535	DANIEL C HOLTHUS	$45.00
05/20/26	V5033970	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35243	ERIN L HORVATH	$90.00
05/20/26	V5033971	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27577	YUNQI HUANG	$90.00
05/20/26	V5033973	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25863	MICHAEL T HUELLER	$90.00
05/20/26	V5033974	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33556	SAMANTHA R HUMPHREY	$90.00
05/20/26	V5033975	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20381	JOE L HUNT	$45.00
05/20/26	V5033976	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31302	MARK A HUSCHKA	$90.00
05/20/26	V5033978	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26818	BENJAMIN J IRMITER	$90.00
05/20/26	V5033979	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E36378	JOHN T JABLINSKI	$45.00
05/20/26	V5033980	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33713	THERESA M JACKSON	$90.00
05/20/26	V5033981	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32491	AMY TOLLEFSON	$90.00
05/20/26	V5033982	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34762	ROBERT V JANSON KEL	$45.00
05/20/26	V5033983	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26393	JENNIFER JERULLE	$90.00
05/20/26	V5033984	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32493	KRISTI A JOESTING	$90.00
05/20/26	V5033985	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24690	ALICIA JEAN JOHNSON	$45.00
05/20/26	V5033986	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E36096	KAREN M JOHNSON	$90.00
05/20/26	V5033987	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24051	NANCY E JOHNSON	$90.00
05/20/26	V5033989	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28318	DANIELLE M JOHNSON	$90.00
05/20/26	V5033990	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22200	JOSEPHINE K JOHNSON	$90.00
05/20/26	V5033991	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29485	ROBERT J JOHNSON	$90.00
05/20/26	V5033992	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35529	ALBERT K JONES IV	$90.00
05/20/26	V5033993	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34395	LEONARD J JONES	$90.00
05/20/26	V5033994	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33515	LEVY J JONES	$90.00
05/20/26	V5033995	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30339	REBECCA J JONES	$90.00
05/20/26	V5033997	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E36034	SHAMARIA Y JORDAN	$90.00
05/20/26	V5033998	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35589	CHRISTIE L JUNESKI	$90.00
05/20/26	V5034000	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28349	RACHEL M WALTON	$90.00
05/20/26	V5034002	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31611	THOMAS W KAMMERER J	$90.00
05/20/26	V5034003	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32900	HANNAH M KASSABIAN	$90.00
05/20/26	V5034004	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32883	KAREN H KENNEDY	$90.00
05/20/26	V5034005	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29704	RYAN M KENNEDY	$90.00
05/20/26	V5034006	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32494	KATIE E.D. KERN	$90.00
05/20/26	V5034009	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22369	KATIE L KIMSEY	$90.00
05/20/26	V5034010	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30976	JILL M KIND	$90.00
05/20/26	V5034011	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10991	MARK A KLIMEK	$45.00
05/20/26	V5034012	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24139	JILL M KNUTSON	$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/20/26	V5034013	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29665	RACHEL E KOEHLER	$90.00
05/20/26	V5034014	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35399	MATTHEW A KORSMO	$90.00
05/20/26	V5034016	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28446	MICHELLE ANN ELBERT	$90.00
05/20/26	V5034018	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27810	AARON M KRUEGER	$90.00
05/20/26	V5034020	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E36338	ANDREA J KUBESH	$90.00
05/20/26	V5034021	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25731	KENDRA KUHLMANN	$90.00
05/20/26	V5034023	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32073	SHANA R KWATAMPORA	$90.00
05/20/26	V5034024	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26205	PARIS D KYLES	$90.00
05/20/26	V5034026	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28930	ELIZABETH A LANTTO	$90.00
05/20/26	V5034027	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32964	JOHN W LARSEN	$90.00
05/20/26	V5034028	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23186	CARRIE L LARSON	$90.00
05/20/26	V5034029	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20085	JILL E LARSON	$90.00
05/20/26	V5034030	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24903	MICHELLE C LARSON	$90.00
05/20/26	V5034031	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10910	JEFF J LAWRENCE	$90.00
05/20/26	V5034032	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32008	CANDICE L LEDMAN	$90.00
05/20/26	V5034033	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22829	JANELL M LEISEN	$90.00
05/20/26	V5034034	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26878	JILL N LESNE	$90.00
05/20/26	V5034035	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E36342	JOSEPH R LEUER	$45.00
05/20/26	V5034037	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E8003	ANTHONY L LIBBY	$90.00
05/20/26	V5034038	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27708	SHERRI L LINCOLN	$90.00
05/20/26	V5034039	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35160	YVONNE S LIND	$90.00
05/20/26	V5034041	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21080	RYAN J LINNEMAN	$90.00
05/20/26	V5034042	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26649	MICHAEL T LOBERG	$90.00
05/20/26	V5034043	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19001	SARA A LOOBY-MORRIS	$90.00
05/20/26	V5034044	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35590	LAURA E LOUIS-JACQU	$90.00
05/20/26	V5034046	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34785	ROSS V LUKEN	$90.00
05/20/26	V5034047	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27292	MARIE K LUNDT	$90.00
05/20/26	V5034048	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26012	THOMAS MADDEN	$45.00
05/20/26	V5034049	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25688	CALLEN MAGNUSON	$90.00
05/20/26	V5034050	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34613	JEREMY D MALCHOW	$90.00
05/20/26	V5034051	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30005	CHRISTINA M MANANCE	$90.00
05/20/26	V5034053	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27623	ERIN L MANNING	$90.00
05/20/26	V5034054	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E36259	JAMES A MANUEL	$90.00
05/20/26	V5034056	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26110	MICHAEL L MASTERS J	$45.00
05/20/26	V5034058	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28955	LAUREN M R MATYSIK	$90.00
05/20/26	V5034060	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34402	ELIJAH A MCCLURE	$90.00
05/20/26	V5034062	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33559	ARRIEL R MCDONALD	$90.00
05/20/26	V5034063	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32063	WYATT K MCMULLEN	$90.00
05/20/26	V5034064	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27548	BRIDGET S MENGELKOC	$90.00
05/20/26	V5034065	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32386	JAMES J MIDTAUNE	$90.00
05/20/26	V5034066	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30977	WILBERT D MILLS	$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/20/26	V5034068	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24957	JULIE E MOBERG	$90.00
05/20/26	V5034069	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E8170	ANN L MOCK	$90.00
05/20/26	V5034071	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27855	BRIANA M MOLNAR	$90.00
05/20/26	V5034072	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11508	KIM M MONETTE	$90.00
05/20/26	V5034074	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34245	AMY MOORE	$90.00
05/20/26	V5034075	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29672	DAVID E MOREDOCK	$90.00
05/20/26	V5034076	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34118	MERISSA MOREY	$45.00
05/20/26	V5034077	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20197	MARY C MORRIS	$90.00
05/20/26	V5034078	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32983	JOHN H MORSTAD	$90.00
05/20/26	V5034079	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35216	REID H MOSENG	$45.00
05/20/26	V5034080	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E16312	TROY H MOSENG	$45.00
05/20/26	V5034081	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34039	KEONNA R MOSES	$90.00
05/20/26	V5034083	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20857	TRACY R MUELLER	$90.00
05/20/26	V5034084	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22727	MICHELLE MUNKHOLM	$90.00
05/20/26	V5034086	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28113	ETHAN NEERDAELS	$90.00
05/20/26	V5034087	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34123	DANA M NELSON	$90.00
05/20/26	V5034088	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34315	ERIN K NELSON	$90.00
05/20/26	V5034091	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28881	ELIZABETH S NESS	$90.00
05/20/26	V5034092	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24238	JOANNE M NEUMANN	$90.00
05/20/26	V5034093	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E36299	KURT E NEW	$90.00
05/20/26	V5034094	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23458	NICOLE M NEWFIELD	$90.00
05/20/26	V5034095	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19849	KIERSTEN NICHOLSON	$90.00
05/20/26	V5034096	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26158	CHRISTINE OAKLAND	$45.00
05/20/26	V5034097	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20219	JEFFREY L OAKLAND	$45.00
05/20/26	V5034098	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35217	CHINWE M OBIALO	$90.00
05/20/26	V5034099	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30331	COLLIN L O'BRIEN	$90.00
05/20/26	V5034100	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31367	KRISTIN M OLESEN	$90.00
05/20/26	V5034101	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26239	JASON L OLSON	$90.00
05/20/26	V5034103	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35303	CHANEL L OMVONGKOT	$90.00
05/20/26	V5034105	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26662	TIKKIA D OSBORNE	$90.00
05/20/26	V5034106	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27854	COLLEEN R OSLUND	$90.00
05/20/26	V5034107	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30702	ANTHONY M PADRNOS	$90.00
05/20/26	V5034108	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24652	ERIC J PARKER	$90.00
05/20/26	V5034110	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32375	DALE R PATTERSON	$45.00
05/20/26	V5034111	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31091	LINDSEY J PATTERSON	$90.00
05/20/26	V5034112	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22375	MARYBETH PATTON	$90.00
05/20/26	V5034114	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20766	SARA M PEDERSON	$90.00
05/20/26	V5034115	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E18126	NATHAN J PEEL	$90.00
05/20/26	V5034117	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20346	JESSE T PHENOW	$90.00
05/20/26	V5034118	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33609	CARMEN D PICAZO	$90.00
05/20/26	V5034119	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35588	RICHARD G PITTMAN J	$90.00

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05/20/26	V5034121	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27980	KATHRYN E POLUM	$45.00
05/20/26	V5034124	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27931	CHRISTINA M PRINCET	$90.00
05/20/26	V5034125	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32060	CHRISTINA A PRINDLE	$90.00
05/20/26	V5034126	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33537	CELESTE A PRYDE	$90.00
05/20/26	V5034127	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34435	MAXWELL R PULDA	$90.00
05/20/26	V5034128	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32000	JAMES L QUAST	$90.00
05/20/26	V5034130	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31290	JOSEPH E RADER	$90.00
05/20/26	V5034131	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32620	JOELLE M RAMEY	$90.00
05/20/26	V5034132	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28593	XAVIER N REED	$90.00
05/20/26	V5034133	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26431	BRADLEY R REVOLINSK	$90.00
05/20/26	V5034134	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29160	JOHNATHAN D RICHMON	$90.00
05/20/26	V5034135	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30407	ROBERT G RITCHIE	$90.00
05/20/26	V5034136	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31658	JORDAN P ROBERTSON	$90.00
05/20/26	V5034138	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31019	ELIZABETH A RONNING	$90.00
05/20/26	V5034140	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30978	RONALD M SALAZAR	$90.00
05/20/26	V5034142	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34420	CLAYTON SAWATZKE	$90.00
05/20/26	V5034143	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34777	KARI E SAWYER	$90.00
05/20/26	V5034145	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26655	ERIC W SCHELLER	$45.00
05/20/26	V5034146	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25422	JAIME C SCHLOESSER	$45.00
05/20/26	V5034147	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35917	RACHEL R SCHMIDT	$90.00
05/20/26	V5034148	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19775	SARAH M SCHMIDT	$90.00
05/20/26	V5034150	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31327	JODI A SCHNEIDER	$90.00
05/20/26	V5034152	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27957	TROY D SCHREIFELS	$90.00
05/20/26	V5034154	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35627	NADEAN E SCHROEDER	$90.00
05/20/26	V5034155	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28781	TIMOTHY J SCHULTZ	$45.00
05/20/26	V5034156	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E12428	STEVEN M SCHWARTZ	$90.00
05/20/26	V5034157	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32085	MELISSA D SENNES	$90.00
05/20/26	V5034158	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10843	JODY E SEPPALA	$90.00
05/20/26	V5034159	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33821	DOUGLAS M SHERF	$45.00
05/20/26	V5034160	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26696	ALBERT J SHOBER	$45.00
05/20/26	V5034161	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35092	TYLER E SIVERSON	$45.00
05/20/26	V5034162	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26822	BRIAN J SIVERSON-HA	$90.00
05/20/26	V5034163	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29305	ERIK R SJOGREN	$90.00
05/20/26	V5034165	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27262	PATRICK R SMITH	$90.00
05/20/26	V5034166	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32009	JENNA R SOBOTA	$90.00
05/20/26	V5034167	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28275	KEELIE H SORENSEN	$90.00
05/20/26	V5034169	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31056	MARK S SPURLIN	$90.00
05/20/26	V5034170	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E17842	KRISTIN STAINER-PER	$90.00
05/20/26	V5034171	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28554	JESSICA M NANTI	$90.00
05/20/26	V5034172	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29023	AUDRA L STEVENSON	$90.00
05/20/26	V5034173	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33023	ELLEN M STEWART	$90.00

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05/20/26	V5034177	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E9274	RICHARD T SUBJECT J	$45.00
05/20/26	V5034179	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35740	CLINTON J SWANSON	$45.00
05/20/26	V5034180	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E13467	SCOTT W TAYLOR	$90.00
05/20/26	V5034181	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32003	ERIK R THOMPSON	$90.00
05/20/26	V5034182	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23130	MARSHALL S THOMPSON	$90.00
05/20/26	V5034183	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28936	DARBY M THRONE	$90.00
05/20/26	V5034184	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E13696	JENNIFER L TOLLEFSO	$90.00
05/20/26	V5034185	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35820	KRISTIN M TOLLISON	$90.00
05/20/26	V5034186	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34466	KAREN W TRUE	$90.00
05/20/26	V5034187	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32993	ANNA C TUCKER	$90.00
05/20/26	V5034188	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10199	WENDY L TUOMINEN	$90.00
05/20/26	V5034189	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30783	ERIC A TURBEVILLE	$90.00
05/20/26	V5034190	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29674	LISA B ULRICH	$90.00
05/20/26	V5034191	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11233	STEVE W VAN DYKE	$45.00
05/20/26	V5034192	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27332	ANGELA M VANHEE	$90.00
05/20/26	V5034193	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26402	SARA A VERNIG	$90.00
05/20/26	V5034194	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32821	KAY M VILLELLA	$90.00
05/20/26	V5034195	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E36140	BRIANA B VOLKERS	$90.00
05/20/26	V5034196	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E16515	KARI M VOLLRATH	$90.00
05/20/26	V5034199	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29025	TINA M WACKER	$90.00
05/20/26	V5034201	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35070	MICHAEL V WALKER	$90.00
05/20/26	V5034202	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35100	PAUL L WATSON	$45.00
05/20/26	V5034203	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29393	EMILY K WATTS	$90.00
05/20/26	V5034204	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26824	JASON M WEAPPA	$90.00
05/20/26	V5034205	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28896	STEPHANIE A WEBSTER	$90.00
05/20/26	V5034206	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32801	JAKE H WEDIN	$90.00
05/20/26	V5034207	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31146	JENNIFER C WEIER	$90.00
05/20/26	V5034209	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35805	MARK A WOODWICK	$45.00
05/20/26	V5034210	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26183	EMILY WOOLSEY	$90.00
05/20/26	V5034211	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27770	KENYARI A WRIGHT	$90.00
05/20/26	V5034212	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32679	BRADLEY J WUTSCHKE	$45.00
05/20/26	V5034213	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24229	JAMES D WYNN	$90.00
05/20/26	V5034214	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30866	KAO XIONG	$90.00
05/20/26	V5034215	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23219	JEFFREY J YASGER	$45.00
05/20/26	V5034218	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21537	JEFF ZASTROW	$90.00
05/20/26	V5034219	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34763	EMMA M ZAWLOCKI	$90.00
05/20/26	V5034220	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29673	STEPHANIE A ZIGAN	$90.00
05/20/26	V5034221	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28970	KRISTINE M SOLYST	$90.00
05/20/26	V5034222	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32951	JENNIFER M ZIPF	$90.00
05/27/26	V8014957	Vendor ACH	320 TELEPHONE/COMMUNICATION	300 Purchased Services	54875	CALLTOWER INC	$6,461.27
05/27/26	V8014992	Vendor ACH	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29160	JOHNATHAN D RICHMON	$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/06/26	743116	Vendor Check	329 POSTAGE AND EXPRESS	300 Purchased Services	00404	UNITED STATES POSTA	$1,080.00
05/20/26	V1008377	Electronic Wire Transfer	329 POSTAGE AND EXPRESS	300 Purchased Services	A0275	UNITED PARCEL SERVI	$207.68
05/20/26	V8014923	Vendor ACH	329 POSTAGE AND EXPRESS	300 Purchased Services	00329	PITNEY BOWES PURCHA	$316.74
05/20/26	V8014924	Vendor ACH	329 POSTAGE AND EXPRESS	300 Purchased Services	52264	PITNEY BOWES RESERV	$400.00
05/27/26	743378	Vendor Check	329 POSTAGE AND EXPRESS	300 Purchased Services	00404	UNITED STATES POSTA	$25,000.00
05/06/26	743120	Vendor Check	331 ELECTRICITY	300 Purchased Services	00300	XCEL ENERGY	$83,833.47
05/20/26	V1008380	Electronic Wire Transfer	331 ELECTRICITY	300 Purchased Services	00419	WRIGHT HENNEPIN ELE	$24,923.90
05/13/26	743131	Vendor Check	332 NATURAL GAS	300 Purchased Services	00270	CENTERPOINT ENERGY	$91.70
05/13/26	743132	Vendor Check	332 NATURAL GAS	300 Purchased Services	00270	CENTERPOINT ENERGY	$54,984.62
05/20/26	V8014933	Vendor ACH	332 NATURAL GAS	300 Purchased Services	51808	SYMMETRY ENERGY SOL	$30,662.40
05/20/26	V1008372	Electronic Wire Transfer	333 WATER AND SEWER	300 Purchased Services	00074	BROOKLYN CENTER, CI	$3,365.91
05/20/26	V1008373	Electronic Wire Transfer	333 WATER AND SEWER	300 Purchased Services	00075	BROOKLYN PARK, CITY	$12,273.89
05/20/26	V1008379	Electronic Wire Transfer	334 REFUSE REMOVAL	300 Purchased Services	55881	WM CORPORATE SERVIC	$39,904.33
05/20/26	V1008388	Electronic Wire Transfer	334 REFUSE REMOVAL	300 Purchased Services	PC0021	US BANK CARD CUSTOD	$128.00
05/20/26	V1008408	Electronic Wire Transfer	334 REFUSE REMOVAL	300 Purchased Services	PC0100	US BANK CARD JPHENO	$141.54
05/06/26	743082	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	55553	JOHN'S SEWER & DRAI	$775.00
05/20/26	V8014878	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	52777	ADVANCED IRRIGATION	$2,395.00
05/27/26	743325	Vendor Check	351 CONTR REP - BLDG	300 Purchased Services	56053	EDDIELAND SPORTS LL	$6,000.00
05/06/26	743066	Vendor Check	352 CONTR REP - EQUIP	300 Purchased Services	08461	AIM ELECTRONICS INC	$6,507.66
05/06/26	743115	Vendor Check	352 CONTR REP - EQUIP	300 Purchased Services	16430	UNITED REFRIGERATIO	$998.06
05/06/26	V8014802	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	26592	SHRED-N-GO	$123.00
05/06/26	V8014803	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	22111	SOUTHERN MN INSPECT	$7,217.25
05/13/26	P407034	Epayable	352 CONTR REP - EQUIP	300 Purchased Services	50226	ACCO BRANDS USA LLC	$809.60
05/13/26	V8014819	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	54212	ATLAS TOYOTA MATERI	$165.92
05/20/26	V8014879	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	54212	ATLAS TOYOTA MATERI	$146.00
05/27/26	P407067	Epayable	352 CONTR REP - EQUIP	300 Purchased Services	07053	HILLYARD FLOOR CARE	$1,261.61
05/27/26	V8014998	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	26592	SHRED-N-GO	$123.00
05/20/26	V1008416	Electronic Wire Transfer	353 CONTR REP - VEHICLES	300 Purchased Services	PC0022	US BANK CARD MAINTE	$500.00
05/13/26	743199	Vendor Check	358 FOREIGN LANG <$50,000	300 Purchased Services	F2709	PACIFIC INTERPRETER	$3,339.60
05/13/26	V8014845	Vendor ACH	358 FOREIGN LANG <$50,000	300 Purchased Services	54137	LINGUALINX LANGUAGE	$60.84
05/27/26	V8014974	Vendor ACH	358 FOREIGN LANG <$50,000	300 Purchased Services	54137	LINGUALINX LANGUAGE	$216.96
05/06/26	743112	Vendor Check	360 TRANSP - PUBLIC	300 Purchased Services	D6150	TRANSPORTATION PLUS	$53.06
05/27/26	V8014983	Vendor ACH	360 TRANSP - PUBLIC	300 Purchased Services	F5151	NORTHSTAR BUS LINES	$373.34
05/06/26	743112	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	D6150	TRANSPORTATION PLUS	$206,876.35
05/06/26	V8014792	Vendor ACH	361 TRANSP - PRIVATE	300 Purchased Services	F5151	NORTHSTAR BUS LINES	$76,660.00
05/13/26	743142	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	D6455	FIRST STUDENT INC	$1,182,272.78
05/13/26	V8014826	Vendor ACH	361 TRANSP - PRIVATE	300 Purchased Services	54579	CESO TRANSPORTATION	$237,463.33
05/13/26	V8014828	Vendor ACH	361 TRANSP - PRIVATE	300 Purchased Services	F7318	CSTMN	$93,916.58
05/13/26	V8014855	Vendor ACH	361 TRANSP - PRIVATE	300 Purchased Services	F5151	NORTHSTAR BUS LINES	$538,548.78
05/20/26	743250	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	D6455	FIRST STUDENT INC	$5,960.00
05/20/26	743251	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	D6455	FIRST STUDENT INC	$108,400.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/20/26	743252	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	D6455	FIRST STUDENT INC	$69,388.00
05/20/26	743253	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	D6455	FIRST STUDENT INC	$33,755.00
05/20/26	V1008417	Electronic Wire Transfer	361 TRANSP - PRIVATE	300 Purchased Services	PC0039	US BANK CARD MDURAN	$20.00
05/20/26	V8014920	Vendor ACH	361 TRANSP - PRIVATE	300 Purchased Services	F5151	NORTHSTAR BUS LINES	$48,966.00
05/27/26	V8014983	Vendor ACH	361 TRANSP - PRIVATE	300 Purchased Services	F5151	NORTHSTAR BUS LINES	$160.00
05/06/26	743112	Vendor Check	362 TRANSP - DEPARTMENT	300 Purchased Services	D6150	TRANSPORTATION PLUS	$658.70
05/06/26	V8014792	Vendor ACH	362 TRANSP - DEPARTMENT	300 Purchased Services	F5151	NORTHSTAR BUS LINES	$1,465.00
05/13/26	V8014855	Vendor ACH	362 TRANSP - DEPARTMENT	300 Purchased Services	F5151	NORTHSTAR BUS LINES	$1,215.00
05/20/26	743253	Vendor Check	362 TRANSP - DEPARTMENT	300 Purchased Services	D6455	FIRST STUDENT INC	$6,480.00
05/27/26	V8014983	Vendor ACH	362 TRANSP - DEPARTMENT	300 Purchased Services	F5151	NORTHSTAR BUS LINES	$33,317.21
05/05/26	V5033735	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33275	JOHANNAH ARNDT	$278.35
05/05/26	V5033736	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33860	TYLER R AUDETTE	$14.36
05/05/26	V5033737	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E11532	BARBARA J AUER	$70.65
05/05/26	V5033738	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E16833	EILEEN E BAKER	$22.78
05/05/26	V5033739	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28668	CARRIE A CABE	$262.98
05/05/26	V5033740	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34447	ALDO CANTELLANO	$279.80
05/05/26	V5033742	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E10701	DALE J CARLSTROM	$531.89
05/05/26	V5033743	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35128	REBECCA M CHRISTENS	$203.32
05/05/26	V5033745	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35957	CARMINA D DRUKTAINI	$54.40
05/05/26	V5033746	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20854	GRETCHEN M DULLINGE	$183.14
05/05/26	V5033749	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28975	ANNE M ERICKSON	$32.64
05/05/26	V5033756	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30765	SARA C GIVAND	$94.68
05/05/26	V5033759	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29376	RACHEL A HIBBLER	$111.68
05/05/26	V5033760	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34485	RONALD D HICKS	$138.78
05/05/26	V5033763	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32493	KRISTI A JOESTING	$104.31
05/05/26	V5033768	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31127	MILLER K LAMOTTE	$122.40
05/05/26	V5033769	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35160	YVONNE S LIND	$13.71
05/05/26	V5033773	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25755	JULIE K MACCARIO	$19.15
05/05/26	V5033776	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28297	JENNIFER M MITCHELL	$32.84
05/05/26	V5033777	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27855	BRIANA M MOLNAR	$193.57
05/05/26	V5033778	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20197	MARY C MORRIS	$83.92
05/05/26	V5033780	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E36284	KATHERINE MUSUKA	$69.68
05/05/26	V5033781	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34123	DANA M NELSON	$100.48
05/05/26	V5033783	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E36299	KURT E NEW	$136.54
05/05/26	V5033786	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20766	SARA M PEDERSON	$128.76
05/05/26	V5033788	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33609	CARMEN D PICAZO	$106.68
05/05/26	V5033790	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33537	CELESTE A PRYDE	$102.71
05/05/26	V5033791	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32000	JAMES L QUAST	$354.87
05/05/26	V5033795	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31327	JODI A SCHNEIDER	$178.06
05/05/26	V5033796	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E26822	BRIAN J SIVERSON-HA	$39.67
05/05/26	V5033798	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E18923	JESSICA L STEWART	$114.80

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05/05/26	V5033799	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E24761	KAYLA J STREI	$70.13
05/05/26	V5033800	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35143	ARIANA A TELLEZ	$67.68
05/05/26	V5033801	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34466	KAREN W TRUE	$53.48
05/05/26	V5033803	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32993	ANNA C TUCKER	$139.08
05/05/26	V5033804	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29674	LISA B ULRICH	$289.76
05/05/26	V5033806	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E16515	KARI M VOLLRATH	$109.72
05/05/26	V5033807	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28927	BETH M VOS	$87.00
05/05/26	V5033808	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32748	SHANNON C WAGNER	$68.18
05/05/26	V5033809	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E26047	STELLA N WARIRA	$1,271.85
05/05/26	V5033811	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33044	MARIA T WILSON	$367.50
05/05/26	V5033813	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32678	STACEY A WYFFELS	$101.85
05/05/26	V5033815	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33473	NASHLEY ZOLLICOFFER	$157.85
05/20/26	V1008384	Electronic Wire Transfer	366 BUSINESS TRAVEL	300 Purchased Services	PC0019	US BANK CARD CIESDE	$418.80
05/20/26	V1008391	Electronic Wire Transfer	366 BUSINESS TRAVEL	300 Purchased Services	PC0098	US BANK CARD DLTLOP	$22.00
05/20/26	V1008415	Electronic Wire Transfer	366 BUSINESS TRAVEL	300 Purchased Services	PC0073	US BANK CARD LJOHNS	$150.00
05/20/26	V1008430	Electronic Wire Transfer	366 BUSINESS TRAVEL	300 Purchased Services	PC0020	US BANK CARD SSVCSD	$1,513.77
05/20/26	V5033816	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32625	JEREMY W ABBOTT	$93.88
05/20/26	V5033817	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35056	ABIOLA C ADEGEYE	$116.63
05/20/26	V5033819	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E19904	KARL G AHLGREN	$88.93
05/20/26	V5033824	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E14024	GINGER ELLEN LUOMA	$422.19
05/20/26	V5033825	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E18747	PHILIP R LUOMA ANDE	$87.50
05/20/26	V5033827	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32928	ZACHARY A ARMSTRONG	$1,046.76
05/20/26	V5033837	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32065	ERIKA R BAKKUM	$71.78
05/20/26	V5033838	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32160	ERIN E BALCOM	$51.05
05/20/26	V5033841	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32967	JEFF R BAUER	$111.56
05/20/26	V5033850	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20548	KELLY A BENUSA	$2.18
05/20/26	V5033869	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33831	NANCY D BRATTON	$29.16
05/20/26	V5033870	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34436	JEMEL S BREWER	$111.76
05/20/26	V5033871	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E26546	LATIA W BROWN	$121.24
05/20/26	V5033877	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33534	JASON M CARDOSI	$156.22
05/20/26	V5033879	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E24802	JESSICA J CARR	$61.41
05/20/26	V5033880	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35826	KATIE CARTER	$246.82
05/20/26	V5033884	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32957	HONG J CHANG	$35.19
05/20/26	V5033886	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32004	IRFAN A CHAUDHRY	$146.43
05/20/26	V5033888	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32955	MERCEDES J CLARK	$122.53
05/20/26	V5033893	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30651	KAREN J COWLEY	$221.86
05/20/26	V5033899	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28923	MARIA N DANIEL	$192.04
05/20/26	V5033902	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31625	REBECCA D DEMING	$14.37
05/20/26	V5033903	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29064	NICHOLAS J DEVOS	$231.33
05/20/26	V5033905	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35261	PAYTON J DIEPOLD	$65.28
05/20/26	V5033910	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E26226	TANYA L DRAKE	$141.33

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05/20/26	V5033912	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29399	JODI L DUROW	$194.52
05/20/26	V5033913	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34946	RAPHAEL L EASTMAN	$57.95
05/20/26	V5033918	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E24441	DIANE ERICKSEN	$129.98
05/20/26	V5033920	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E9481	TOD W ERICKSON	$102.32
05/20/26	V5033926	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29919	CAROL A FARNIOK	$97.69
05/20/26	V5033934	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28472	MARLA J FRIESEN	$3.90
05/20/26	V5033937	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28017	MELANIE M GATES	$120.70
05/20/26	V5033939	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28956	DEBRA ANN GERARDY	$109.10
05/20/26	V5033941	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35725	JADA M GILBERT	$23.57
05/20/26	V5033952	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33995	MEGHAN O GUTZWILLER	$128.75
05/20/26	V5033953	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33521	BRADLEY M HAGEN	$213.01
05/20/26	V5033954	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30450	KATHLEEN E HANCOCK	$43.23
05/20/26	V5033963	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34364	YER HER	$326.84
05/20/26	V5033965	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29380	SARAH B HEYER	$74.48
05/20/26	V5033972	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34438	CYBREAN M HUBERT	$157.54
05/20/26	V5033977	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30285	BENJAMIN J IRMITER	$190.79
05/20/26	V5033995	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30339	REBECCA J JONES	$590.37
05/20/26	V5033996	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34031	JENNIFER A JORDAN	$439.89
05/20/26	V5033998	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35589	CHRISTIE L JUNESKI	$71.67
05/20/26	V5033999	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29029	BETHANY A JUNSO	$72.73
05/20/26	V5034003	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32900	HANNAH M KASSABIAN	$192.46
05/20/26	V5034008	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33100	TANZEELA A KHAN	$130.51
05/20/26	V5034010	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30976	JILL M KIND	$101.52
05/20/26	V5034015	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34327	EMILY K KRAUS	$221.85
05/20/26	V5034017	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32129	PAUL T KROSHUS	$135.57
05/20/26	V5034019	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E22845	JOSEPH L KRUEGER	$181.27
05/20/26	V5034020	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E36338	ANDREA J KUBESH	$94.78
05/20/26	V5034021	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25731	KENDRA KUHLMANN	$157.55
05/20/26	V5034022	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30536	JOSHUA J KUNZ	$119.78
05/20/26	V5034025	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31127	MILLER K LAMOTTE	$115.65
05/20/26	V5034040	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33984	JILL L LINDL	$112.85
05/20/26	V5034045	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28945	NICOLE M LUCAS	$74.53
05/20/26	V5034057	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E24680	NANCY J MATHESON	$74.72
05/20/26	V5034058	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28955	LAUREN M R MATYSIK	$328.30
05/20/26	V5034059	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E17304	SHEILA R MAYER	$159.62
05/20/26	V5034067	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28297	JENNIFER M MITCHELL	$67.75
05/20/26	V5034070	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E13400	JANELLE LYNN MOE	$27.71
05/20/26	V5034071	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27855	BRIANA M MOLNAR	$376.06
05/20/26	V5034073	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27954	AMY J MONTERO	$64.49
05/20/26	V5034075	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29672	DAVID E MOREDOCK	$492.31
05/20/26	V5034082	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31350	DORIS M MOYLAN	$122.24

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/20/26	V5034085	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25336	CRISTA L MURPHY	$197.57
05/20/26	V5034087	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34123	DANA M NELSON	$46.05
05/20/26	V5034089	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32606	NATALIE N NELSON	$190.82
05/20/26	V5034100	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31367	KRISTIN M OLESEN	$45.28
05/20/26	V5034102	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35968	ASHA A OMAR	$82.39
05/20/26	V5034109	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E36289	EMILLEE H PARSON	$71.79
05/20/26	V5034116	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25581	CARA L PERSZYK	$95.60
05/20/26	V5034118	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33609	CARMEN D PICAZO	$124.04
05/20/26	V5034120	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E22568	KIMBERLY A POHL	$78.06
05/20/26	V5034128	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32000	JAMES L QUAST	$108.56
05/20/26	V5034129	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E19521	PRISCILLA RADEMACHE	$97.44
05/20/26	V5034137	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34453	MICHAEL J ROBINSON	$221.86
05/20/26	V5034139	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25005	ELISE M RUEGSEGGER	$193.18
05/20/26	V5034141	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E23536	UYEN T SANDERS	$113.60
05/20/26	V5034143	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34777	KARI E SAWYER	$121.81
05/20/26	V5034144	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35855	EMMA J SCHAETZKE	$99.24
05/20/26	V5034152	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27957	TROY D SCHREIFELS	$605.84
05/20/26	V5034166	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32009	JENNA R SOBOTA	$162.88
05/20/26	V5034167	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28275	KEELIE H SORENSEN	$297.43
05/20/26	V5034168	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E10839	HOLLY A SPANIER	$63.00
05/20/26	V5034174	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33744	AMY J STOKKELAND	$103.59
05/20/26	V5034176	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30499	SARAH M STROM	$115.02
05/20/26	V5034178	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35854	ADELE M SUBOLA	$357.41
05/20/26	V5034186	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34466	KAREN W TRUE	$65.38
05/20/26	V5034188	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E10199	WENDY L TUOMINEN	$111.54
05/20/26	V5034190	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29674	LISA B ULRICH	$317.97
05/20/26	V5034197	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28927	BETH M VOS	$33.35
05/20/26	V5034207	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31146	JENNIFER C WEIER	$86.51
05/20/26	V5034208	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E16524	JENNIFER L WEINZIER	$82.46
05/20/26	V5034210	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E26183	EMILY WOOLSEY	$93.85
05/20/26	V5034214	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30866	KAO XIONG	$22.64
05/20/26	V5034223	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33473	NASHLEY ZOLLICOFFER	$76.29
05/27/26	743317	Vendor Check	366 BUSINESS TRAVEL	300 Purchased Services	E36057	JACKSON D BENNETT	$79.70
05/05/26	V5033741	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E30386	THANHMAI T CAO	$324.80
05/05/26	V5033744	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E35023	RYAN L COX	$475.62
05/05/26	V5033747	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E29397	GERALD EDWARDS SR	$265.22
05/05/26	V5033757	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E29656	KRISTEN J SWANSON	$874.80
05/05/26	V5033766	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E21146	SALLY A KIMMES	$300.00
05/05/26	V5033767	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E28446	MICHELLE ANN ELBERT	$23.61
05/05/26	V5033772	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E27292	MARIE K LUNDT	$365.67
05/05/26	V5033774	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E30610	ANDREA MCCORKLE	$42.68

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05/05/26	V5033779	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E22727	MICHELLE MUNKHOLM	$874.80
05/05/26	V5033785	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E19062	AIMEE J OLSON	$790.36
05/05/26	V5033802	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E18211	LISA ANN TRUNK	$1,134.87
05/06/26	V8014746	Vendor ACH	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	54850	95 PERCENT GROUP LL	$5,200.00
05/13/26	743189	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	F5623	MIDWEST EDUCATIONAL	$4,500.00
05/13/26	743190	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	F5623	MIDWEST EDUCATIONAL	$650.00
05/20/26	V1008381	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC001	US BANK CARD BSADMI	$36.18
05/20/26	V1008382	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC002	US BANK CARD BSTRAV	$3,313.65
05/20/26	V1008384	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0019	US BANK CARD CIESDE	$3,160.53
05/20/26	V1008387	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0033	US BANK CARD COMMED	-$10.00
05/20/26	V1008388	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0021	US BANK CARD CUSTOD	$2,750.00
05/20/26	V1008390	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0018	US BANK CARD DLTLDE	$363.72
05/20/26	V1008391	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0098	US BANK CARD DLTLOP	$861.06
05/20/26	V1008392	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0029	US BANK CARD DTHRON	$354.00
05/20/26	V1008393	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0050	US BANK CARD ECFE	$933.35
05/20/26	V1008396	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0051	US BANK CARD EQUITY	$2,500.00
05/20/26	V1008401	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0010	US BANK CARD HRDEPT	$45.00
05/20/26	V1008402	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0059	US BANK CARD I2T2 D	-$30.00
05/20/26	V1008404	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0099	US BANK CARD INFOSY	$25.00
05/20/26	V1008410	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0078	US BANK CARD KHIEL	$600.96
05/20/26	V1008412	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0079	US BANK CARD KVILLE	$874.58
05/20/26	V1008416	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0022	US BANK CARD MAINTE	$1,755.32
05/20/26	V1008417	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0039	US BANK CARD MDURAN	$3,000.47
05/20/26	V1008420	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0091	US BANK CARD OAKKID	$373.34
05/20/26	V1008429	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0104	US BANK CARD RWALTO	$3,625.00
05/20/26	V1008430	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0020	US BANK CARD SSVCSD	$1,568.25
05/20/26	V1008432	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0035	US BANK CARD TSCHRE	$2,365.60
05/20/26	V1008433	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0093	US BANK CARD WVRKID	$756.00
05/20/26	V5033827	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E32928	ZACHARY A ARMSTRONG	$156.65
05/20/26	V5033850	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E20548	KELLY A BENUSA	$189.96
05/20/26	V5033872	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E32048	ERIK C BRYZ-GORNIA	$773.81
05/20/26	V5033917	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E32459	GRACE E ENGSTROM	$470.07
05/20/26	V5033973	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E25863	MICHAEL T HUELLER	$224.75
05/20/26	V5033992	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E35529	ALBERT K JONES IV	$60.00
05/20/26	V5034026	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E28930	ELIZABETH A LANTTO	$715.11
05/20/26	V5034107	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E30702	ANTHONY M PADRNOS	$356.36
05/20/26	V5034116	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E25581	CARA L PERSZYK	$101.58
05/20/26	V5034139	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E25005	ELISE M RUEGSEGGER	$15.00
05/20/26	V5034143	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E34777	KARI E SAWYER	$8.50
05/20/26	V5034164	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E31183	CORI L SMITH	$98.55
05/20/26	V5034171	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E28554	JESSICA M NANTI	$1,119.18

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05/20/26	V5034210	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E26183	EMILY WOOLSEY	$205.76
05/27/26	P407068	Epayable	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	53809	PROJECT LEAD THE WA	$2,400.00
05/05/26	V5033814	Employee Reimbursement	368 OUT OF STATE TRAVEL	300 Purchased Services	E28970	KRISTINE M SOLYST	$427.90
05/20/26	V5034192	Employee Reimbursement	368 OUT OF STATE TRAVEL	300 Purchased Services	E27332	ANGELA M VANHEE	$1,665.20
05/05/26	V5033758	Employee Reimbursement	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	E32609	SEAN P HEATON	$280.00
05/06/26	743078	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	50441	HOLY FAMILY CATHOLI	$450.00
05/06/26	743079	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	54075	WHITE BEAR LAKE ARE	$590.00
05/06/26	743080	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	54075	WHITE BEAR LAKE ARE	$300.00
05/06/26	743081	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A4271	ISD 196-ROSEMOUNT H	$450.00
05/06/26	743105	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	53976	SHAKOPEE HIGH SCHOO	$70.00
05/13/26	743125	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	54715	ARMSTRONG HIGH SCHO	$300.00
05/13/26	743133	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F3278	CHASKA HIGH SCHOOL	$250.00
05/13/26	743135	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D1259	COMO PARK ZOO & CON	$138.00
05/13/26	743140	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	E21424	JODI L EGGERS	$510.00
05/13/26	743155	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	13906	ISD 11-ANDOVER HIGH	$250.00
05/13/26	743156	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	13906	ISD 11-ANDOVER HIGH	$250.00
05/13/26	743157	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A0309	ISD 11-BLAINE HIGH	$400.00
05/13/26	743158	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A0309	ISD 11-BLAINE HIGH	$140.00
05/13/26	743159	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A0854	ISD 11-COON RAPIDS	$300.00
05/13/26	743160	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A0854	ISD 11-COON RAPIDS	$150.00
05/13/26	743161	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A0854	ISD 11-COON RAPIDS	$150.00
05/13/26	743162	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	00451	ISD 16-SPRING LAKE	$300.00
05/13/26	743163	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	00451	ISD 16-SPRING LAKE	$250.00
05/13/26	743164	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D1141	ISD 192-FARMINGTON	$200.00
05/13/26	743165	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D7698	ISD 22-DETROIT LAKE	$850.00
05/13/26	743166	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	50394	ISD 273-EDINA PUBLI	$200.00
05/13/26	743167	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A1491	ISD 621-MOUNDS VIEW	$200.00
05/13/26	743168	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	50440	ISD 728-ELK RIVER A	$225.00
05/13/26	743169	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	50440	ISD 728-ELK RIVER A	$150.00
05/13/26	743170	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	50440	ISD 728-ELK RIVER A	$225.00
05/13/26	743171	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	50440	ISD 728-ELK RIVER A	$150.00
05/13/26	743172	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	50440	ISD 728-ELK RIVER A	$150.00
05/13/26	743173	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A4396	ISD 728-ELK RIVER A	$225.00
05/13/26	743174	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A4396	ISD 728-ELK RIVER A	$225.00
05/13/26	743175	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A4396	ISD 728-ELK RIVER A	$225.00
05/13/26	743176	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A4396	ISD 728-ELK RIVER A	$275.00
05/13/26	743177	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	50968	EAST RIDGE	$350.00
05/13/26	743178	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A4025	ISD 882-MONTICELLO	$200.00
05/13/26	743182	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F1362	LEGACY CHRISTIAN AC	$225.00
05/13/26	743208	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	E22807	JOHN D RUNDQUIST	$660.00
05/13/26	743210	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	18297	NEW RICHMOND HIGH S	$150.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/13/26	743211	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	52436	PRIOR LAKE HIGH SCH	$250.00
05/13/26	743213	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	54082	ST CLOUD TECH	$300.00
05/13/26	V8014816	Vendor ACH	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	53256	ALTA	$100.00
05/20/26	743237	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F3278	CHASKA HIGH SCHOOL	$225.00
05/20/26	743262	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	54075	WHITE BEAR LAKE ARE	$225.00
05/20/26	743263	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	54075	WHITE BEAR LAKE ARE	$225.00
05/20/26	743264	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	13906	ISD 11-ANDOVER HIGH	$250.00
05/20/26	743265	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	13906	ISD 11-ANDOVER HIGH	$250.00
05/20/26	743266	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	00451	ISD 16-SPRING LAKE	$300.00
05/20/26	743267	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D1127	ISD 272-EDEN PRAIRI	$475.00
05/20/26	743268	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	50394	ISD 273-EDINA PUBLI	$225.00
05/20/26	743285	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	56407	MINNESOTA SPEECH CO	$100.00
05/20/26	743286	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	53118	MINNESOTA TRUE TEAM	$200.00
05/20/26	743288	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	08486	MN STATE HIGH SCHOO	$20.00
05/20/26	743298	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	56409	STONERIDGE GOLF CLU	$1,440.00
05/20/26	743308	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	52919	UNIVERSITY OF MINNE	$500.00
05/20/26	V1008386	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0062	US BANK CARD CMANAN	$504.64
05/20/26	V1008395	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0080	US BANK CARD ELPROG	$643.20
05/20/26	V1008396	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0051	US BANK CARD EQUITY	$185.90
05/20/26	V1008398	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0060	US BANK CARD FACE	-$228.50
05/20/26	V1008403	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0055	US BANK CARD INDIAN	$9,556.32
05/20/26	V1008407	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0054	US BANK CARD JNEUMA	$3,445.12
05/20/26	V1008411	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0097	US BANK CARD KVENTU	$892.60
05/20/26	V1008413	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0012	US BANK CARD LFOSTE	$1,018.80
05/20/26	V1008419	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0084	US BANK CARD MNEWEL	$44.80
05/20/26	V1008422	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0081	US BANK CARD PURCHA	$26.59
05/20/26	V1008429	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0104	US BANK CARD RWALTO	$9,315.00
05/20/26	V5033865	Employee Reimbursement	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	E30479	SAMUEL M BOSTROM	$558.80
05/20/26	V5034200	Employee Reimbursement	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	E28313	BENJAMIN D WALDHAUS	$60.00
05/27/26	743339	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F5964	ISD 12-CENTENNIAL H	$480.00
05/27/26	743340	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A5571	ISD 276-MINNETONKA	$125.00
05/27/26	743342	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D7862	ISD 885-ST MICHAEL-	$150.00
05/27/26	743347	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F1362	LEGACY CHRISTIAN AC	$225.00
05/27/26	743350	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D0002	MAAP STARS	$1,427.50
05/27/26	743353	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D0655	MINNESOTA HISTORICA	$310.00
05/27/26	V8015002	Vendor ACH	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F4534	UNITED NATIONS ASSO	$2,120.00
05/06/26	743091	Vendor Check	370 RENTAL LAND & BLDGS	300 Purchased Services	F5574	MN SELECT VOLLEYBAL	$2,400.00
05/13/26	743197	Vendor Check	370 RENTAL LAND & BLDGS	300 Purchased Services	52430	OPTIMAL PERFORMANCE	$3,570.00
05/13/26	743206	Vendor Check	370 RENTAL LAND & BLDGS	300 Purchased Services	52567	ROGERS TENNIS CLUB	$180.00
05/20/26	743294	Vendor Check	370 RENTAL LAND & BLDGS	300 Purchased Services	52191	RTA TIMBERLAND LLC	$13,165.20
05/20/26	743295	Vendor Check	370 RENTAL LAND & BLDGS	300 Purchased Services	55615	RUM RIVER HILLS	$935.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/20/26	743297	Vendor Check	370 RENTAL LAND & BLDGS	300 Purchased Services	D2659	SHAMROCK GOLF OPERA	$2,120.00
05/20/26	743306	Vendor Check	370 RENTAL LAND & BLDGS	300 Purchased Services	53302	EAGLE LAKE GOLF	$2,750.00
05/20/26	V8014876	Vendor ACH	372 RENTAL - EQUIPMENT	300 Purchased Services	53143	A1 RENT IT	$575.00
05/27/26	743359	Vendor Check	376 LICENSED NURSING <$50,000	300 Purchased Services	A0401	OSSEO AREA SCHOOLS	$10,494.76
05/06/26	V8014762	Vendor ACH	379 MENTAL HLTH SVS <$50,000	300 Purchased Services	53996	CHANGE INC	$8,636.00
05/06/26	V8014807	Vendor ACH	379 MENTAL HLTH SVS <$50,000	300 Purchased Services	55358	VEEMAH INTEGRATED W	$2,000.00
05/27/26	V8014987	Vendor ACH	379 MENTAL HLTH SVS <$50,000	300 Purchased Services	54685	PEOPLE INCORPORATED	$4,125.00
05/13/26	743187	Vendor Check	380 ADVERTISING-PRINTING	300 Purchased Services	53898	MEDIAWORKS ADVERTIS	$3,300.00
05/13/26	743198	Vendor Check	380 ADVERTISING-PRINTING	300 Purchased Services	00466	OSSEO, CITY OF	$600.00
05/20/26	V1008387	Electronic Wire Transfer	380 ADVERTISING-PRINTING	300 Purchased Services	PC0033	US BANK CARD COMMED	$179.65
05/20/26	V1008401	Electronic Wire Transfer	380 ADVERTISING-PRINTING	300 Purchased Services	PC0010	US BANK CARD HRDEPT	$1,470.87
05/20/26	V1008412	Electronic Wire Transfer	380 ADVERTISING-PRINTING	300 Purchased Services	PC0079	US BANK CARD KVILLE	$344.52
05/20/26	V8014893	Vendor ACH	380 ADVERTISING-PRINTING	300 Purchased Services	53846	ECM PUBLISHERS INC	$165.75
05/13/26	V8014827	Vendor ACH	382 LAUNDRY-DRY CLEANING	300 Purchased Services	07933	CINTAS CORPORATION	$2,519.76
05/06/26	743092	Vendor Check	389 STAFF TUITION REIMB	300 Purchased Services	F4500	MN STATE UNIVERSITY	$4,769.52
05/13/26	743194	Vendor Check	389 STAFF TUITION REIMB	300 Purchased Services	F4500	MN STATE UNIVERSITY	$7,539.48
05/27/26	743369	Vendor Check	389 STAFF TUITION REIMB	300 Purchased Services	F5472	SOUTHWEST MN STATE	$2,855.63
05/13/26	743154	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	A1613	INTERMEDIATE DISTRI	$346,095.38
05/06/26	V8014793	Vendor ACH	391 REIMB TO MN SCH DIST	300 Purchased Services	53128	NORTHWEST PASSAGE L	$4,510.00
05/13/26	V8014839	Vendor ACH	391 REIMB TO MN SCH DIST	300 Purchased Services	16881	NEW DOMINION SCHOOL	$1,949.22
05/20/26	V8014906	Vendor ACH	391 REIMB TO MN SCH DIST	300 Purchased Services	16881	NEW DOMINION SCHOOL	$3,434.34
05/06/26	743110	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	26540	THE WORKS	$2,746.00
05/06/26	743111	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F6202	THERAPY TRAVELERS L	$1,200.00
05/06/26	743119	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	D3183	WILDLIFE SCIENCE CE	$303.28
05/06/26	V8014744	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	F3858	1ST CHOICE PEDIATRI	$2,760.00
05/06/26	V8014747	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	55310	AMPERSAND THERAPY L	$7,920.00
05/06/26	V8014754	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	54676	BLAZERWORKS LLC	$2,328.00
05/06/26	V8014781	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	54389	JEHU'S CARE INC	$12,792.50
05/06/26	V8014805	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	52317	STONE ARCH LEARNING	$5,700.00
05/06/26	V8014806	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	D2624	THREE RIVERS PARK D	$3,140.20
05/13/26	743129	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	56392	BROOKLYN CENTER, CI	$263.75
05/13/26	743137	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	52814	CREATURE FEATURES L	$550.00
05/13/26	743150	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	52733	HY-VEE CATERING	$135.66
05/13/26	743151	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A0984	IMAGES OF THE WORLD	$850.00
05/13/26	743191	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	D0655	MINNESOTA HISTORICA	$624.00
05/13/26	743200	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A5026	PADELFORD PACKET BO	$361.60
05/13/26	743201	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	D5140	PARK CENTER SENIOR	$1,000.00
05/13/26	743204	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	56281	RITTERCO INC DBA TW	$475.00
05/13/26	V8014817	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	55310	AMPERSAND THERAPY L	$6,336.00
05/13/26	V8014821	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	54676	BLAZERWORKS LLC	$1,164.00
05/13/26	V8014854	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	D4539	NORTH HENNEPIN COMM	$979,736.40

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/20/26	743238	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A1081	COMPAS INC	$2,980.00
05/20/26	743278	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	56313	LIND, REBECCA	$400.00
05/20/26	743284	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	D0655	MINNESOTA HISTORICA	$448.00
05/20/26	743304	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F6202	THERAPY TRAVELERS L	$1,200.00
05/20/26	V1008413	Electronic Wire Transfer	394 PMTS TO OTHER AGENCY	300 Purchased Services	PC0012	US BANK CARD LFOSTE	$1,049.30
05/20/26	V1008419	Electronic Wire Transfer	394 PMTS TO OTHER AGENCY	300 Purchased Services	PC0084	US BANK CARD MNEWEL	$99.00
05/20/26	V1008424	Electronic Wire Transfer	394 PMTS TO OTHER AGENCY	300 Purchased Services	PC0017	US BANK CARD PURCHD	$450.00
05/20/26	V8014882	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	54676	BLAZERWORKS LLC	$1,455.00
05/27/26	743332	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	D5006	GIBBS FARM	$832.00
05/27/26	743337	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A0084	HENNEPIN TECHNICAL	$4,004.88
05/27/26	743348	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F3505	LOPPET FOUNDATION	$960.00
05/27/26	743374	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F6202	THERAPY TRAVELERS L	$6,047.50
05/27/26	743383	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	08282	YMCA CAMP IHDUHAPI	$1,743.00
05/27/26	P407070	Epayable	394 PMTS TO OTHER AGENCY	300 Purchased Services	01996	SCHOLASTIC BOOK FAI	$2,130.44
05/27/26	V8014945	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	55310	AMPERSAND THERAPY L	$26,298.94
05/27/26	V8014949	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	54676	BLAZERWORKS LLC	$1,746.00
05/27/26	V8014990	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	55196	RAICES LATINAS LLC	$3,750.00
05/27/26	V8015006	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	55614	ZEN EDUCATE INC	$6,721.46
05/20/26	V8014926	Vendor ACH	398 INTERDEPARTMENTAL CHRGBK	300 Purchased Services	18914	RICOH USA	$13,973.66
05/27/26	V8014993	Vendor ACH	398 INTERDEPARTMENTAL CHRGBK	300 Purchased Services	18914	RICOH USA	$11,998.50
05/06/26	743069	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53515	BIRT, CARRIE	$100.00
05/06/26	743073	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56330	EKSTROM, KIRBY	$175.00
05/06/26	743075	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4236	HAMMER SPORTS LLC	$1,620.00
05/06/26	743076	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54929	HEATON, JENNIFER	$175.00
05/06/26	743077	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56379	HEATON, MERVYN DALE	$175.00
05/06/26	743108	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56372	STOLTZ, STEVEN	$175.00
05/06/26	P407022	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	02170	AFFORDABLE SANITATI	$185.00
05/06/26	V8014767	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	18528	FINKEN WATER INC	$94.18
05/06/26	V8014771	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52341	FUTURA LANGUAGE PRO	$9,451.00
05/06/26	V8014810	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F5125	WAYZATA RESULTS	$1,000.00
05/13/26	743126	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F2346	ARTIS, ROGER	$180.00
05/13/26	743146	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4236	HAMMER SPORTS LLC	$3,445.00
05/13/26	743148	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54929	HEATON, JENNIFER	$75.00
05/13/26	743149	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56379	HEATON, MERVYN DALE	$75.00
05/13/26	743183	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	A0373	MAPLE GROVE PARKS &	$280.00
05/13/26	743184	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	A0373	MAPLE GROVE PARKS &	$385.00
05/13/26	743195	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55629	MN UMPIRE ASSOCIATI	$1,305.00
05/13/26	743203	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54372	RADAR TALENT SOLUTI	$250.00
05/13/26	743205	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55661	ROBINSON, KEITH	$227.50
05/13/26	743217	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55714	THOMPSON-HILL, JOVA	$200.00
05/13/26	743218	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52817	WAREHAM, PETER JOHN	$650.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/13/26	P407035	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	02170	AFFORDABLE SANITATI	$72.00
05/13/26	V8014837	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	51448	IHEALTH	$325.00
05/13/26	V8014852	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52160	METRO VOLLEYBALL	$810.00
05/13/26	V8014868	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F5125	WAYZATA RESULTS	$600.00
05/20/26	743230	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53927	AVANT GARB FASHIONS	$175.00
05/20/26	743231	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53515	BIRT, CARRIE	$100.00
05/20/26	743243	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56399	ECKER, JAMES G	$100.00
05/20/26	743245	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56330	EKSTROM, KIRBY	$100.00
05/20/26	743257	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54929	HEATON, JENNIFER	$100.00
05/20/26	743258	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56379	HEATON, MERVYN DALE	$100.00
05/20/26	743269	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56278	JBF HOLDINGS LLC	$200.00
05/20/26	743270	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F1284	KAAS, FRANCIS	$250.00
05/20/26	743276	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53200	LIBRARY COMPUTER TU	$40.00
05/20/26	743279	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	07396	LYNDE & MCLEOD INC	$1,072.50
05/20/26	743290	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D4374	NOVAK, JANICE	$20.00
05/20/26	743291	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56026	PAINTED PINES LLC	$120.00
05/20/26	743296	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52343	RUPP, JAY	$600.00
05/20/26	743305	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55714	THOMPSON-HILL, JOVA	$200.00
05/20/26	743311	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4905	WELLS, BRANDON	$1,125.00
05/20/26	P407047	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	02170	AFFORDABLE SANITATI	$2,832.00
05/20/26	P407055	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	F2809	KIDCREATE STUDIO	$975.00
05/20/26	V1008371	Electronic Wire Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	53865	AUTHORIZE.NET P-CAR	$7.83
05/20/26	V1008375	Electronic Wire Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	17694	DISH	$305.24
05/20/26	V1008387	Electronic Wire Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	PC0033	US BANK CARD COMMED	$150.00
05/20/26	V1008404	Electronic Wire Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	PC0099	US BANK CARD INFOSY	$0.14
05/20/26	V8014896	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F4180	ENGINEERING FOR KID	$4,160.00
05/20/26	V8014903	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54414	HANSON SPORTS LLC	$3,249.40
05/20/26	V8014909	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	50935	JUST BREATHING LLC	$100.00
05/20/26	V8014911	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	51299	KICKERS FC	$3,438.00
05/20/26	V8014912	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F2800	KIDZART	$715.00
05/20/26	V8014916	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	56167	LEFEVRE, ANABELLE	$500.00
05/20/26	V8014929	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54582	SMITH, PAMELA	$500.00
05/20/26	V8014930	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54605	SOCIAL CLUB SIMPLE	$180.00
05/20/26	V8014935	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54898	TGA OF CENTRAL HENN	$1,882.00
05/20/26	V8014936	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F5643	TOP TIER	$160.00
05/20/26	V8014938	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54699	VANDERLAN, KIRA	$275.00
05/20/26	V8014941	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F5125	WAYZATA RESULTS	$1,000.00
05/27/26	743319	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56410	BUTLER, BETHANY	$1,530.00
05/27/26	743330	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56403	FRYE, WESLEY	$440.00
05/27/26	743331	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52044	GEORGAKOPOULOS, TES	$150.00
05/27/26	743334	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4236	HAMMER SPORTS LLC	$1,060.00

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05/27/26	743357	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F2471	NOVINSKA, TOD	$450.00
05/27/26	743364	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4478	SAFEWAY DRIVING SCH	$49,140.00
05/27/26	743380	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54851	WASSER, JAMIE NICOL	$270.00
05/27/26	P407073	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	F5619	YOUTH ENRICHMENT LE	$20,329.00
05/27/26	V8014956	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	50186	BUNCE BACKYARD PROD	$6,000.00
05/27/26	V8014962	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54629	FJETLAND, JULIE	$495.00
05/27/26	V8014967	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	00572	GUARDIAN PEST SOLUT	$509.90
05/27/26	V8014976	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52160	METRO VOLLEYBALL	$540.00
05/27/26	V8014977	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A0751	METROPOLITAN COURIE	$3,465.50
05/27/26	V8014996	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F5757	SEVERSON, LAUREL J	$564.00
05/27/26	V8014998	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	26592	SHRED-N-GO	$37.00
05/27/26	V8014999	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54582	SMITH, PAMELA	$500.00
05/29/26	V1008449	Electronic Wire Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	A0256	DELTA DENTAL PLAN	$11,046.70
05/29/26	V1008451	Electronic Wire Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	54208	UMR, INC	$116,346.60
				300 Purchased Services Subtotal			**$5,239,170.82**
05/05/26	V5033751	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E22812	REBECCA A FAATZ	$17.99
05/05/26	V5033754	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E19898	KRISTA M FRECHETTE	$29.98
05/05/26	V5033764	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E29485	ROBERT J JOHNSON	$80.41
05/05/26	V5033770	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E28945	NICOLE M LUCAS	$178.17
05/05/26	V5033775	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E33633	KIMBERLY A MISKOWIE	$81.91
05/05/26	V5033782	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E28881	ELIZABETH S NESS	$217.05
05/05/26	V5033799	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E24761	KAYLA J STREI	$224.31
05/05/26	V5033810	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E33191	JESSICA R WEAVER	$87.98
05/05/26	V5033812	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E27770	KENYARI A WRIGHT	$20.00
05/06/26	743072	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54571	ECOLAB USA INC	$1,869.84
05/06/26	743102	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	56300	ROCKET ALUMNI SOLUT	$450.00
05/06/26	P407033	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	09503	TRIO SUPPLY COMPANY	$18,296.93
05/06/26	V8014745	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	17648	4IMPRINT	$1,249.99
05/06/26	V8014775	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	07552	HAND2MIND INC	$171.64
05/06/26	V8014794	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	26568	OFFICE LIQUIDATORS	$144.00
05/13/26	743143	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	17429	FRA-DOR INC	$55.50
05/13/26	743188	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$125.64
05/13/26	P407038	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$37.75
05/13/26	P407039	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	00131	DEMCO	$280.30
05/13/26	V8014814	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	22094	ACTION RADIO & COMM	$60.00
05/13/26	V8014816	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	53256	ALTA	$268.00
05/13/26	V8014860	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	02381	REALLY GOOD STUFF	$144.38
05/13/26	V8014861	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	08310	REMEDIA PUBLICATION	$187.90
05/13/26	V8014863	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$47.25
05/20/26	743234	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	55716	BRYAN ROCK PRODUCTS	$911.95
05/20/26	743239	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	17236	DAMIANI DESIGN	$165.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/20/26	743292	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	18469	PIONEER ATHLETICS	$3,455.90
05/20/26	P407049	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	F5864	COUGHLAN COMPANIES	$709.66
05/20/26	P407050	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	$11.97
05/20/26	P407063	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	09503	TRIO SUPPLY COMPANY	$19,771.42
05/20/26	V1008383	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0096	US BANK CARD BWKIDS	$99.85
05/20/26	V1008384	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0019	US BANK CARD CIESDE	$154.38
05/20/26	V1008388	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0021	US BANK CARD CUSTOD	$224.13
05/20/26	V1008394	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0088	US BANK CARD ECKIDS	$105.99
05/20/26	V1008395	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0080	US BANK CARD ELPROG	$86.42
05/20/26	V1008396	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0051	US BANK CARD EQUITY	$2,004.45
05/20/26	V1008397	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0049	US BANK CARD EXIONG	$2,634.33
05/20/26	V1008400	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0037	US BANK CARD FOODNU	$2,545.14
05/20/26	V1008401	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0010	US BANK CARD HRDEPT	$121.00
05/20/26	V1008403	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0055	US BANK CARD INDIAN	$2,888.58
05/20/26	V1008407	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0054	US BANK CARD JNEUMA	$44.17
05/20/26	V1008414	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$506.75
05/20/26	V1008417	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	$10,868.72
05/20/26	V1008422	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$35,507.98
05/20/26	V1008423	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC009	US BANK CARD PURCHB	$4,416.68
05/20/26	V1008425	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0074	US BANK CARD PURCHG	$12,355.32
05/20/26	V1008426	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC006	US BANK CARD PURCHO	$11,614.82
05/20/26	V1008427	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0107	US BANK CARD PURCHS	$4,182.08
05/20/26	V5033906	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E35876	CHRISTEN A DITTMAN	$38.16
05/20/26	V5033936	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E18401	PAMELA S GANGESTAD	$68.34
05/20/26	V5033955	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E20113	CHAD N HANSCOM	$88.09
05/20/26	V5034001	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E22170	KATE MARIE KALLEVIG	$134.67
05/20/26	V5034045	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E28945	NICOLE M LUCAS	$153.84
05/20/26	V5034122	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E32614	TAYLOR E ENGER	$120.57
05/20/26	V5034123	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E13064	ROSEMARY PRIN	$287.24
05/20/26	V5034149	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E32987	HANNAH M SCHMIESING	$52.91
05/20/26	V5034175	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E24761	KAYLA J STREI	$81.32
05/20/26	V5034185	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E35820	KRISTIN M TOLLISON	$144.85
05/20/26	V5034216	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E35972	KATHERINE T YOUNG	$18.45
05/20/26	V8014891	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	56123	CENTRAL MCGOWAN INC	$68.57
05/20/26	V8014898	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	18640	FIRST BOOK	$253.62
05/20/26	V8014900	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	00188	GOPHER SPORT	$222.34
05/20/26	V8014905	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	17401	INNOVATIVE OFFICE S	$516.75
05/20/26	V8014917	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$687.97
05/20/26	V8014921	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	08447	NYSTROM PUBLISHING	$72.00
05/20/26	V8014931	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	22111	SOUTHERN MN INSPECT	$1,000.00
05/20/26	V8014939	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	12760	VARITRONICS	$110.95

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05/20/26	V8014942	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	07819	WEST MUSIC	$52.85
05/27/26	743326	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	C0030	EDUCATION MINNESOTA	$2,500.00
05/27/26	743328	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	17429	FRA-DOR INC	$92.50
05/27/26	743365	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	53241	SCHOOL LIFE	$1,061.35
05/27/26	743368	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	53279	SHUTTERFLY LIFETOUC	$88.42
05/27/26	V8014943	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	22094	ACTION RADIO & COMM	$187.00
05/27/26	V8014944	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	53256	ALTA	$525.74
05/27/26	V8014946	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15786	ANDERSON'S	$3,371.83
05/27/26	V8014950	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	09479	BLICK ART MATERIALS	$178.08
05/27/26	V8014963	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	22068	FUN EXPRESS LLC	$62.69
05/27/26	V8014973	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	06538	LAKESHORE LEARNING	$208.05
05/27/26	V8014988	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	F2646	PREFERRED SHIPPING	$62.93
05/06/26	743107	Vendor Check	402 APPAREL	400 Supplies & Materials	F3789	SOTA SHOP	$3,332.50
05/06/26	V8014757	Vendor ACH	402 APPAREL	400 Supplies & Materials	26509	BOND BRANDED GEAR I	$732.72
05/13/26	743215	Vendor Check	402 APPAREL	400 Supplies & Materials	55652	THE BRANDING WEARHO	$163.12
05/20/26	743303	Vendor Check	402 APPAREL	400 Supplies & Materials	12711	TAHO SPORTSWEAR INC	$1,504.00
05/20/26	V1008417	Electronic Wire Transfer	402 APPAREL	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	$2,675.50
05/20/26	V8014886	Vendor ACH	402 APPAREL	400 Supplies & Materials	03211	BSN SPORTS LLC	$2,520.00
05/27/26	V8014951	Vendor ACH	402 APPAREL	400 Supplies & Materials	26509	BOND BRANDED GEAR I	$1,501.00
05/06/26	743083	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	55713	JOTFORM INC	$31,421.52
05/06/26	V8014761	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	54537	CDW GOVERNMENT	$4,076.32
05/13/26	V8014825	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	54537	CDW GOVERNMENT	$63,000.00
05/20/26	V1008370	Electronic Wire Transfer	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	55588	AT&T MOBILITY, LLC	$1,480.00
05/20/26	V1008414	Electronic Wire Transfer	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$2,387.91
05/20/26	V8014890	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	54537	CDW GOVERNMENT	$54,227.80
05/27/26	V8014943	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	22094	ACTION RADIO & COMM	$30,806.75
05/06/26	743067	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	50866	ANOKA RAMSEY COMMUN	$24,000.00
05/06/26	743068	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	50866	ANOKA RAMSEY COMMUN	$15,000.00
05/06/26	743094	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	55253	NATIONAL UNIVERSITY	$2,500.00
05/06/26	743106	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	56316	SNO SITES	$400.00
05/06/26	V8014769	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	53033	FOLLETT CONTENT SOL	$399.98
05/06/26	V8014791	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	D4539	NORTH HENNEPIN COMM	$6,000.00
05/06/26	V8014809	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	12613	WAYSIDE PUBLISHING	$246.90
05/13/26	V8014825	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	54537	CDW GOVERNMENT	$4,800.00
05/13/26	V8014846	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	54918	LITTLE BEE SPEECH C	$5,075.58
05/20/26	743248	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	53325	DEELOH TECHNOLOGIES	$530.00
05/20/26	P407057	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	15927	LEARNING A-Z	$374.00
05/20/26	V1008384	Electronic Wire Transfer	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	PC0019	US BANK CARD CIESDE	$160.00
05/20/26	V1008414	Electronic Wire Transfer	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$60.00
05/06/26	V8014748	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	56125	APEX WATER AND PROC	$4,969.16
05/13/26	V8014818	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	56125	APEX WATER AND PROC	$795.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/13/26	V8014834	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	20217	HAWKINS INC	$1,831.39
05/27/26	743371	Vendor Check	412 WATER TREATMENT	400 Supplies & Materials	55041	STEP SAVER INC	$2,231.04
05/27/26	743376	Vendor Check	412 WATER TREATMENT	400 Supplies & Materials	56332	TRUE NORTH WATER TR	$2,395.00
05/27/26	V8014947	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	56125	APEX WATER AND PROC	$18.00
05/27/26	V8014968	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	20217	HAWKINS INC	$1,087.50
05/06/26	743087	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$662.02
05/06/26	P407024	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	05641	BATTERIES PLUS MG B	$32.95
05/06/26	P407027	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00187	GOODIN CO	$872.20
05/06/26	V8014758	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00378	BORDER STATES ELECT	$323.96
05/06/26	V8014766	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15834	FERGUSON ENTERPRISE	$43.21
05/06/26	V8014772	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	04382	GOLDEN VALLEY SUPPL	$260.72
05/06/26	V8014774	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00528	GROVE NURSERY CENTE	$294.00
05/06/26	V8014777	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51768	HLS OUTDOOR	$1,544.30
05/06/26	V8014808	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15270	VIKING ELECTRIC	$97.51
05/13/26	743145	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	04339	GOODWAY TOOLS CORPO	$925.94
05/13/26	743188	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$1,297.74
05/13/26	P407040	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00187	GOODIN CO	$1,773.15
05/13/26	P407041	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07053	HILLYARD FLOOR CARE	$146.00
05/13/26	P407043	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	18784	NORTHWEST LIGHTING	$154.00
05/13/26	V8014823	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00378	BORDER STATES ELECT	$601.98
05/13/26	V8014824	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	54215	BUILDING CONTROLS &	$1,505.17
05/13/26	V8014832	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15834	FERGUSON ENTERPRISE	$1,131.63
05/13/26	V8014835	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51768	HLS OUTDOOR	$4,068.67
05/20/26	743234	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	55716	BRYAN ROCK PRODUCTS	$719.80
05/20/26	743282	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$829.02
05/20/26	P407053	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00187	GOODIN CO	$720.82
05/20/26	V1008388	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0021	US BANK CARD CUSTOD	$913.00
05/20/26	V1008408	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0100	US BANK CARD JPHENO	$111.37
05/20/26	V1008417	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	$863.96
05/20/26	V1008422	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$519.30
05/20/26	V1008425	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0074	US BANK CARD PURCHG	$1,754.82
05/20/26	V8014885	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00378	BORDER STATES ELECT	$290.06
05/20/26	V8014887	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	54215	BUILDING CONTROLS &	$2,097.07
05/20/26	V8014897	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15834	FERGUSON ENTERPRISE	$335.80
05/20/26	V8014902	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00528	GROVE NURSERY CENTE	$929.00
05/20/26	V8014904	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51768	HLS OUTDOOR	$444.22
05/20/26	V8014919	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	17384	NILFISK INC	$346.05
05/27/26	743352	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$415.73
05/27/26	743356	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	54966	NAPA AUTO PARTS	$269.59
05/27/26	743363	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	06890	RM COTTON CO	$540.00
05/27/26	743377	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09696	TWIN CITY HARDWARE	$450.50

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05/27/26	743384	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00528	GROVE NURSERY CENTE	$155.00
05/27/26	P407064	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	05641	BATTERIES PLUS MG B	$439.90
05/27/26	P407067	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07053	HILLYARD FLOOR CARE	$169.59
05/27/26	V8014952	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00378	BORDER STATES ELECT	$717.33
05/27/26	V8014955	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	54215	BUILDING CONTROLS &	$418.60
05/27/26	V8014959	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	06823	CUTTER SALES INC	$100.88
05/27/26	V8014961	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15834	FERGUSON ENTERPRISE	$3,851.38
05/27/26	V8014964	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	04382	GOLDEN VALLEY SUPPL	$132.08
05/27/26	V8014969	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51768	HLS OUTDOOR	$3,888.55
05/27/26	V8014979	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	17384	NILFISK INC	$71.62
05/27/26	V8014991	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	22133	REINDERS INC	$3,340.00
05/27/26	V8015000	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00565	STATE SUPPLY CO INC	$164.17
05/13/26	V8014814	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	$22.00
05/13/26	V8014859	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	05024	PRO-TEC DESIGN	$3,931.75
05/20/26	V1008423	Electronic Wire Transfer	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	PC009	US BANK CARD PURCHB	$663.00
05/20/26	V1008425	Electronic Wire Transfer	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	PC0074	US BANK CARD PURCHG	$720.98
05/20/26	V1008431	Electronic Wire Transfer	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	PC0105	US BANK CARD TECH D	$111.54
05/20/26	V8014877	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	$120.00
05/27/26	743377	Vendor Check	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	09696	TWIN CITY HARDWARE	$2,347.99
05/27/26	V8014943	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	$236.00
05/27/26	V8014948	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$299.00
05/27/26	V8014985	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	26510	PARTS TOWN LLC	$406.45
05/27/26	V8014989	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	05024	PRO-TEC DESIGN	$1,439.75
05/20/26	V1008405	Electronic Wire Transfer	423 PERMITS	400 Supplies & Materials	PC0102	US BANK CARD JBECKE	$373.39
05/05/26	V5033748	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E33630	AMANDA A ENGEL	$100.00
05/05/26	V5033750	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E17542	THERESA K ERTEL	$35.96
05/05/26	V5033752	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E24750	CHARLENE E DECAROLI	$63.96
05/05/26	V5033753	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E25183	SEAN W FISHER	$163.64
05/05/26	V5033754	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E19898	KRISTA M FRECHETTE	$194.81
05/05/26	V5033755	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E24259	JENNIFER A GAAB	$54.25
05/05/26	V5033761	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E25436	KRISTIN C HOLSEN	$192.53
05/05/26	V5033762	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E19760	TRACY HUDRICK-TRACY	$63.58
05/05/26	V5033765	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E9992	ANGELA M KETTNER	$245.85
05/05/26	V5033771	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E26896	JENNE L LUEKER	$95.25
05/05/26	V5033787	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E25997	JENNIFER L PETERSON	$68.49
05/05/26	V5033789	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E25464	BENJAMIN J POGATSHN	$121.57
05/05/26	V5033794	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E34901	ROCHELLE SADIE	$183.89
05/05/26	V5033805	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E14018	MICHELLE L SABISTIN	$100.00
05/05/26	V5033810	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E33191	JESSICA R WEAVER	$11.34
05/06/26	743087	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$598.76
05/06/26	743093	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	56209	SCHOOL SPECIALTY DB	$1,285.44

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/06/26	743104	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	56371	SAXENA, PRIYAM	$87.93
05/06/26	P407029	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	02797	SUCCESS BY DESIGN	$397.88
05/06/26	V8014750	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	02593	AUDIOQUIP	$240.00
05/06/26	V8014756	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	09479	BLICK ART MATERIALS	$259.95
05/06/26	V8014760	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03211	BSN SPORTS LLC	$275.00
05/06/26	V8014770	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	22068	FUN EXPRESS LLC	$220.89
05/06/26	V8014773	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00188	GOPHER SPORT	$1,047.13
05/06/26	V8014784	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	08106	JW PEPPER	$82.29
05/06/26	V8014785	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	06538	LAKESHORE LEARNING	$398.94
05/06/26	V8014788	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	F3726	MONKEY WRENCH PRODU	$595.44
05/06/26	V8014797	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	02381	REALLY GOOD STUFF	$133.40
05/06/26	V8014799	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	51296	SCHOLASTIC INC	$5,220.52
05/06/26	V8014800	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$53.90
05/13/26	743134	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	56136	COGNITIVE CONNECTIO	$730.90
05/13/26	P407038	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$57.92
05/13/26	P407046	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00351	SCHMITT MUSIC	$563.85
05/13/26	V8014822	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	09479	BLICK ART MATERIALS	$0.58
05/13/26	V8014833	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	22068	FUN EXPRESS LLC	$136.53
05/13/26	V8014842	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	08106	JW PEPPER	$921.97
05/13/26	V8014843	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	06538	LAKESHORE LEARNING	$278.20
05/13/26	V8014849	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	16958	MATH LEARNING CENTE	$50,000.00
05/13/26	V8014863	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$325.28
05/13/26	V8014867	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00392	TRANS-MISSISSIPPI B	$235.30
05/20/26	743235	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	55728	BURNS, LIESL	$234.63
05/20/26	743254	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	D3884	FRANKLIN COVEY	$2,100.00
05/20/26	743282	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$109.76
05/20/26	P407050	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	$38.44
05/20/26	P407051	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$233.55
05/20/26	P407052	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	06952	FLINN SCIENTIFIC	$266.08
05/20/26	P407059	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00390	TOLL GAS & WELDING	$13.20
05/20/26	V1008383	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0096	US BANK CARD BWKIDS	$122.44
05/20/26	V1008384	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0019	US BANK CARD CIESDE	$37.01
05/20/26	V1008385	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0090	US BANK CARD CIKIDS	$20.67
05/20/26	V1008394	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0088	US BANK CARD ECKIDS	$113.55
05/20/26	V1008396	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0051	US BANK CARD EQUITY	$133.20
05/20/26	V1008399	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0089	US BANK CARD FBKIDS	$294.56
05/20/26	V1008403	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0055	US BANK CARD INDIAN	$1,184.53
05/20/26	V1008406	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0076	US BANK CARD JMACCA	$131.59
05/20/26	V1008407	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0054	US BANK CARD JNEUMA	$673.64
05/20/26	V1008414	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$248.77
05/20/26	V1008417	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	$13,481.37

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/20/26	V1008419	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0084	US BANK CARD MNEWEL	$679.60
05/20/26	V1008420	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0091	US BANK CARD OAKKID	$52.95
05/20/26	V1008422	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$38,143.68
05/20/26	V1008423	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC009	US BANK CARD PURCHB	$2,485.10
05/20/26	V1008426	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC006	US BANK CARD PURCHO	$6,650.39
05/20/26	V1008427	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0107	US BANK CARD PURCHS	$2,857.33
05/20/26	V1008428	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0092	US BANK CARD RLKIDS	$79.59
05/20/26	V1008429	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0104	US BANK CARD RWALTO	$832.00
05/20/26	V5033821	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E33092	DAVID J ANDERSON	$47.96
05/20/26	V5033864	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E32720	ERIN C BOE	$140.00
05/20/26	V5033898	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E19862	JILL A DALTON	$118.98
05/20/26	V5033929	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E24750	CHARLENE E DECAROLI	$17.47
05/20/26	V5033968	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E28200	HEATHER K HJELMSTAD	$295.87
05/20/26	V5033988	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E17364	ANNE TEMPEL JOHNSON	$35.96
05/20/26	V5034007	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E9992	ANGELA M KETTNER	$205.50
05/20/26	V5034036	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E24134	MARGARET LEVESQUE	$55.90
05/20/26	V5034052	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E23525	JACOB L MANDERS	$81.04
05/20/26	V5034055	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E35288	DANIELLE M MARSYLA	$45.00
05/20/26	V5034090	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E36274	SARAH J NELSON	$50.63
05/20/26	V5034113	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E20856	PETER P PEARSON	$100.00
05/20/26	V5034123	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E13064	ROSEMARY PRIN	$57.98
05/20/26	V5034151	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E29053	MELISSA A SCHOOLEY	$7.98
05/20/26	V5034153	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E17375	SARA H SCHREINER	$89.50
05/20/26	V5034216	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E35972	KATHERINE T YOUNG	$25.47
05/20/26	V5034217	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E33936	ANDREW R ZADLO	$55.26
05/20/26	V8014883	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	09479	BLICK ART MATERIALS	$1,620.86
05/20/26	V8014886	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03211	BSN SPORTS LLC	$177.83
05/20/26	V8014895	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	04921	EMI AUDIO	$454.03
05/20/26	V8014900	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00188	GOPHER SPORT	$837.15
05/20/26	V8014901	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00193	GROTH MUSIC COMPANY	$409.56
05/20/26	V8014910	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	08106	JW PEPPER	$453.69
05/20/26	V8014914	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	06538	LAKESHORE LEARNING	$872.73
05/20/26	V8014934	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	18440	TEACHER CREATED MAT	$687,481.39
05/27/26	743327	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	00500	FAIRS GARDEN CENTER	$387.21
05/27/26	743355	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	A0430	MUSIC THEATRE INTER	$43.01
05/27/26	743356	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	54966	NAPA AUTO PARTS	$15.56
05/27/26	743362	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	15814	REGENTS OF THE U OF	$450.00
05/27/26	P407066	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$188.57
05/27/26	P407069	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00351	SCHMITT MUSIC	$42.87
05/27/26	V8014944	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	53256	ALTA	$1,080.70
05/27/26	V8014950	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	09479	BLICK ART MATERIALS	$408.33

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/27/26	V8014954	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03211	BSN SPORTS LLC	$142.31
05/27/26	V8014966	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00193	GROTH MUSIC COMPANY	$22.50
05/27/26	V8014972	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	08106	JW PEPPER	$173.50
05/27/26	V8014995	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$40.92
05/28/26	P407074	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$187.93
05/06/26	P407025	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	$173.23
05/06/26	V8014753	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	54581	BJOREM SPEECH PUBLI	$69.00
05/06/26	V8014785	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	06538	LAKESHORE LEARNING	$72.48
05/13/26	743188	Vendor Check	433 INDIV INSTR MATERIAL	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$80.72
05/13/26	V8014843	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	06538	LAKESHORE LEARNING	$23.74
05/20/26	743282	Vendor Check	433 INDIV INSTR MATERIAL	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$254.99
05/20/26	P407051	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$22.60
05/20/26	P407058	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	12744	THERAPY SHOPPE	$846.53
05/20/26	V1008377	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	A0275	UNITED PARCEL SERVI	$23.30
05/20/26	V1008407	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0054	US BANK CARD JNEUMA	$2,399.41
05/20/26	V1008414	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$269.99
05/20/26	V1008419	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0084	US BANK CARD MNEWEL	$1,005.61
05/20/26	V1008421	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0086	US BANK CARD OECPRO	$311.10
05/20/26	V1008422	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$1,752.57
05/20/26	V1008423	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC009	US BANK CARD PURCHB	$896.94
05/20/26	V1008426	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC006	US BANK CARD PURCHO	$836.07
05/20/26	V1008427	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0107	US BANK CARD PURCHS	$39.39
05/20/26	V5033843	Employee Reimbursement	433 INDIV INSTR MATERIAL	400 Supplies & Materials	E20770	JOANNE M BAUERLY	$49.49
05/20/26	V8014899	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	18821	FUN & FUNCTION	$619.69
05/20/26	V8014907	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	18609	IXL LEARNING INC	$4,806.25
05/20/26	V8014914	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	06538	LAKESHORE LEARNING	$1,299.49
05/20/26	V8014928	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$143.99
05/20/26	V8014932	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	07525	SUPER DUPER PUBLICA	$204.93
05/27/26	743367	Vendor Check	433 INDIV INSTR MATERIAL	400 Supplies & Materials	54877	SHINE EARLY LEARNIN	$236.32
05/27/26	P407066	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$53.23
05/27/26	V8014978	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	08806	MULTI-HEALTH SYSTEM	$935.00
05/27/26	V8014986	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	06795	PEARSON EDUCATION I	$968.10
05/27/26	V8015004	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	09731	WESTERN PSYCHOLOGIC	$801.80
05/28/26	P407074	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$52.56
05/20/26	743312	Vendor Check	440 FUEL	400 Supplies & Materials	F6322	WORLD FUEL SERVICES	$1,384.15
05/20/26	V1008388	Electronic Wire Transfer	440 FUEL	400 Supplies & Materials	PC0021	US BANK CARD CUSTOD	$755.00
05/20/26	V1008400	Electronic Wire Transfer	440 FUEL	400 Supplies & Materials	PC0037	US BANK CARD FOODNU	$118.23
05/20/26	V1008416	Electronic Wire Transfer	440 FUEL	400 Supplies & Materials	PC0022	US BANK CARD MAINTE	$128.51
05/27/26	743381	Vendor Check	440 FUEL	400 Supplies & Materials	53992	WEX BANK	$5,630.33
05/20/26	743307	Vendor Check	444 REPAIR SUPPLY - VEHICLES	400 Supplies & Materials	55368	TRANSWEST TRUCKS IN	$4,416.93
05/06/26	V8014751	Vendor ACH	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$1,648.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/13/26	V8014814	Vendor ACH	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	22094	ACTION RADIO & COMM	$66.00
05/13/26	V8014820	Vendor ACH	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$132.44
05/13/26	V8014825	Vendor ACH	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	54537	CDW GOVERNMENT	$871.36
05/20/26	V1008422	Electronic Wire Transfer	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$384.31
05/20/26	V1008423	Electronic Wire Transfer	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	PC009	US BANK CARD PURCHB	$1,113.98
05/27/26	V8014958	Vendor ACH	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	54537	CDW GOVERNMENT	$3,000.60
05/06/26	743106	Vendor Check	456 INSTRUCTIONAL TECH SUPPLY	400 Supplies & Materials	56316	SNO SITES	$400.00
05/06/26	743086	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	56380	MARTINEZ, JANET	$132.98
05/06/26	743096	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	50484	OLSON, MARISA	$27.13
05/06/26	P407023	Epayable	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	08889	BARNES & NOBLE	$1,871.30
05/13/26	743186	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	51269	MAZHAR, ANDREA	$132.98
05/13/26	V8014848	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$11,563.96
05/13/26	V8014849	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	16958	MATH LEARNING CENTE	$102,306.00
05/20/26	743255	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	55819	GONZALEZ, SARAH	$140.00
05/20/26	743256	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	53352	GROEN, MELISSA	$398.94
05/20/26	743261	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	52684	HERMANN, CRISTINA	$531.92
05/20/26	743271	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	55026	KATTERSON, AMY	$531.92
05/20/26	743275	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	56401	LEMAY, ROBERT	$265.96
05/20/26	743301	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	52715	SUTKOWSKI, STACEY	$531.92
05/20/26	743302	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	56400	SWEENEY, JOCELYN	$132.98
05/20/26	P407048	Epayable	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	08889	BARNES & NOBLE	-$174.80
05/20/26	V1008422	Electronic Wire Transfer	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$58.59
05/20/26	V8014917	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$20,694.55
05/27/26	743318	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	56417	BIGHAM, MARGARET	$257.34
05/27/26	743322	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	F2666	DAMSGARD, CHRIS	$97.53
05/27/26	743323	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	F2667	DEFRANCE, HEATHER	$105.81
05/27/26	743329	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	55877	FREEMAN, NATALIE	$105.00
05/27/26	743335	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	55879	HANSON, CAITLYN	$132.98
05/27/26	743338	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	56411	HYLLE, KALLI	$60.00
05/27/26	743346	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	55875	LEENSTRA, AMANDA	$132.98
05/27/26	743351	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	53086	MCCONNACH, KATRICE	$394.91
05/27/26	743354	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	53348	MOKHTARZADEH, ALI	$265.96
05/27/26	743360	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	52491	PAPIA, JESSIE	$398.94
05/27/26	743379	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	56416	VOELKER, SHANNON	$398.94
05/06/26	743064	Vendor Check	461 STANDARDIZED TESTS	400 Supplies & Materials	06959	ACT INC	$572.50
05/20/26	P407056	Epayable	461 STANDARDIZED TESTS	400 Supplies & Materials	50320	LANGUAGE TESTING IN	$2,800.00
05/27/26	743315	Vendor Check	461 STANDARDIZED TESTS	400 Supplies & Materials	06959	ACT INC	$291.00
05/06/26	V8014778	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	50776	HM CRAGG	$296.50
05/06/26	V8014780	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	15872	IDENTISYS INC	$1,655.00
05/13/26	P407036	Epayable	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	05641	BATTERIES PLUS MG B	$287.40
05/13/26	V8014815	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	50088	AID ELECTRIC CORPOR	$6,000.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/13/26	V8014825	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	54537	CDW GOVERNMENT	$1,173.42
05/13/26	V8014831	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	55642	EXPRESS IDENTIFICAT	$5,879.00
05/20/26	V1008422	Electronic Wire Transfer	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$533.64
05/20/26	V8014918	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	F3946	MUSKA ELECTRIC	$736.00
05/13/26	V8014820	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$543.46
05/13/26	V8014825	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	54537	CDW GOVERNMENT	$3,570.00
05/20/26	V1008422	Electronic Wire Transfer	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$579.95
05/20/26	V8014890	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	54537	CDW GOVERNMENT	$37,148.82
05/27/26	V8014958	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	54537	CDW GOVERNMENT	$54,245.16
05/06/26	P407021	Epayable	470 MEDIA RESOURCES	400 Supplies & Materials	15890	ABDO PUBLISHING	$2,892.66
05/06/26	P407023	Epayable	470 MEDIA RESOURCES	400 Supplies & Materials	08889	BARNES & NOBLE	$1,074.23
05/06/26	V8014768	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	18640	FIRST BOOK	$874.58
05/06/26	V8014769	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	53033	FOLLETT CONTENT SOL	$244.59
05/06/26	V8014786	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$6,281.02
05/13/26	V8014848	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$4,510.29
05/13/26	V8014858	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	09272	PERMA-BOUND BOOKS	$19.62
05/20/26	P407048	Epayable	470 MEDIA RESOURCES	400 Supplies & Materials	08889	BARNES & NOBLE	$380.22
05/20/26	V1008414	Electronic Wire Transfer	470 MEDIA RESOURCES	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$67.69
05/20/26	V1008417	Electronic Wire Transfer	470 MEDIA RESOURCES	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	$654.72
05/20/26	V5034104	Employee Reimbursement	470 MEDIA RESOURCES	400 Supplies & Materials	E27911	RACHEL E ORTIZ	$64.75
05/20/26	V8014917	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$8,005.08
05/27/26	V8014975	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$1,412.74
05/05/26	V5033765	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E9992	ANGELA M KETTNER	$25.67
05/05/26	V5033784	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E30331	COLLIN L O'BRIEN	$95.27
05/05/26	V5033792	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E32620	JOELLE M RAMEY	$60.95
05/05/26	V5033793	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E30914	KARLA K RUHR	$147.96
05/05/26	V5033797	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E23336	RYAN T SMOLAREK	$91.52
05/05/26	V5033807	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E28927	BETH M VOS	$115.23
05/06/26	743063	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	56365	3 CRICKETEERS, LLC	$216.00
05/06/26	743070	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	56368	BLOOMS BY PANG LLC	$300.00
05/06/26	743071	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0142	COLLEGE TOWN PIZZA	$772.09
05/06/26	743084	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	56378	KRUNCHY MUNCHIES	$2,550.00
05/06/26	743098	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	56322	PAPA JOHNS PIZZA	$486.00
05/06/26	743109	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	56351	TASTE OF SCANDINAVI	$390.50
05/06/26	743113	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	50315	TWINS CATERING/RUN	$2,295.00
05/06/26	743114	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	50315	TWINS CATERING/RUN	$4,500.00
05/06/26	743118	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	56335	WHA' JAMAICAN LLC	$2,527.90
05/06/26	P407025	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	$190.38
05/06/26	P407026	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$100.99
05/06/26	V8014795	Vendor ACH	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	50455	PANERA BREAD COMPAN	$528.42
05/06/26	V8014812	Vendor ACH	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	53234	COURTYARDS OF ANDOV	$120.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/08/26	743122	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	56334	EGGROLL QUEEN INC	$300.00
05/13/26	743124	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F3317	ACAPULCO RESTAURANT	$1,918.13
05/13/26	743130	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F7479	CAFE ZUPAS	$80.10
05/13/26	743139	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0142	COLLEGE TOWN PIZZA	$59.94
05/13/26	743144	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	55769	GOCHA TEAHOUSE	$335.00
05/13/26	743181	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	55722	KEYS CAFE & BAKERY	$1,657.50
05/13/26	743207	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	56390	ROLLIN NOLENS BBQ L	$2,690.38
05/13/26	743214	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F2701	THAI FUSION LLC	$470.00
05/13/26	P407037	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	$291.43
05/13/26	V8014829	Vendor ACH	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F3528	DAILY DOSE CAFE ESP	$2,162.50
05/13/26	V8014856	Vendor ACH	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	50455	PANERA BREAD COMPAN	$1,416.71
05/20/26	743241	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0142	COLLEGE TOWN PIZZA	$104.89
05/20/26	743259	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	56405	HEIGHTS PIZZA MAN	$962.00
05/20/26	P407050	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	$487.96
05/20/26	P407051	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$931.08
05/20/26	V1008386	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0062	US BANK CARD CMANAN	$93.48
05/20/26	V1008389	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0013	US BANK CARD DCARLS	$683.71
05/20/26	V1008391	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0098	US BANK CARD DLTLOP	$9,372.86
05/20/26	V1008395	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0080	US BANK CARD ELPROG	$398.20
05/20/26	V1008396	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0051	US BANK CARD EQUITY	$1,896.96
05/20/26	V1008397	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0049	US BANK CARD EXIONG	$3,834.91
05/20/26	V1008398	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0060	US BANK CARD FACE	$2,511.76
05/20/26	V1008400	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0037	US BANK CARD FOODNU	$823.21
05/20/26	V1008401	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0010	US BANK CARD HRDEPT	$868.71
05/20/26	V1008402	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0059	US BANK CARD I2T2 D	$368.60
05/20/26	V1008403	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0055	US BANK CARD INDIAN	$9,730.33
05/20/26	V1008406	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0076	US BANK CARD JMACCA	$396.33
05/20/26	V1008407	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0054	US BANK CARD JNEUMA	$2,810.59
05/20/26	V1008409	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0083	US BANK CARD JWYNN	$370.21
05/20/26	V1008410	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0078	US BANK CARD KHIEL	$3,183.65
05/20/26	V1008412	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0079	US BANK CARD KVILLE	$37.97
05/20/26	V1008413	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0012	US BANK CARD LFOSTE	$479.62
05/20/26	V1008414	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$110.33
05/20/26	V1008415	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0073	US BANK CARD LJOHNS	$2,567.20
05/20/26	V1008418	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0103	US BANK CARD MLOBER	$1,848.47
05/20/26	V1008421	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0086	US BANK CARD OECPRO	$449.45
05/20/26	V1008422	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$2,402.02
05/20/26	V1008423	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC009	US BANK CARD PURCHB	$3,553.37
05/20/26	V1008424	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0017	US BANK CARD PURCHD	$581.57
05/20/26	V1008429	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0104	US BANK CARD RWALTO	$2,524.14
05/20/26	V1008430	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0020	US BANK CARD SSVCSD	$88.29

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05/20/26	V1008432	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0035	US BANK CARD TSCHRE	$116.99
05/20/26	V5033818	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E18184	JEANNE MARIE BARR	$43.23
05/20/26	V5033898	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E19862	JILL A DALTON	$259.74
05/20/26	V5033922	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E23359	JONATHAN EVERSOLL	$126.06
05/20/26	V5034061	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E30610	ANDREA MCCORKLE	$47.36
05/20/26	V5034198	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E27324	ARTHUR M WACHHOLZ	$116.80
05/20/26	V8014922	Vendor ACH	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	50455	PANERA BREAD COMPAN	$193.37
05/27/26	743324	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0142	COLLEGE TOWN PIZZA	$165.18
05/27/26	743344	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	56166	LAKE ELMO INN CATER	$2,804.53
05/27/26	743349	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	53042	LYNDES CATERING	$1,093.84
05/27/26	P407065	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	$497.17
05/27/26	P407066	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$261.17
05/27/26	V8014984	Vendor ACH	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	50455	PANERA BREAD COMPAN	$265.81
05/28/26	P407074	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$261.18
05/13/26	V8014866	Vendor ACH	495 MILK	400 Supplies & Materials	50992	ST PAUL BEVERAGE SO	$54,560.47
05/06/26	P407025	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	$22.46
05/06/26	P407028	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	00228	KARLSBURGER FOODS I	$756.99
05/06/26	V8014752	Vendor ACH	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	03011	BAYFIELD FRUIT COMP	$17,922.00
05/13/26	P407042	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	00228	KARLSBURGER FOODS I	$855.37
05/13/26	P407044	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	05778	PAN O GOLD BAKING C	$15,655.26
05/13/26	V8014838	Vendor ACH	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	F6278	INDIANHEAD FOODSERV	$806,393.28
05/20/26	P407054	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	00228	KARLSBURGER FOODS I	$417.58
				400 Supplies & Materials Subtotal			**$2,619,108.89**
05/20/26	V8014886	Vendor ACH	502 APPAREL	500 Capital Expenditures	03211	BSN SPORTS LLC	$154.08
05/20/26	V8014884	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	54914	BLUE LABEL CREATIVE	$10,600.00
05/20/26	V8014915	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	17808	LARSON ENGINEERING	$950.00
05/06/26	743101	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	56247	RADIO ID EQUIPMENT	$12,950.00
05/06/26	743121	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	00300	XCEL ENERGY	$272.96
05/06/26	P407030	Epayable	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	02314	TRANE	$1,774.17
05/06/26	V8014765	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	16375	EBERT CONSTRUCTION	$1,284.67
05/06/26	V8014779	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	53089	ICS CONSULTING LLC	$22,253.49
05/06/26	V8014783	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	54008	JORGENSON CONSTRUCT	$658,216.80
05/06/26	V8014811	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	F5448	WOLD ARCHITECTS AND	$138,729.36
05/13/26	743141	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	56211	EVERLAST CLIMBING I	$27,675.00
05/13/26	V8014815	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	50088	AID ELECTRIC CORPOR	$6,382.00
05/13/26	V8014836	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	53089	ICS CONSULTING LLC	$17,466.16
05/20/26	743299	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	56406	STRUCTURAL GLASS PR	$76,039.90
05/20/26	743300	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	56048	SUMMIT FIRE PROTECT	$26,201.00
05/20/26	V8014892	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	16375	EBERT CONSTRUCTION	$4,193,072.95
05/20/26	V8014913	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	56320	KLEIN ELECTRIC	$11,177.54
05/20/26	V8014925	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	05024	PRO-TEC DESIGN	$30,740.26

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05/20/26	V8014940	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	55702	W GOHMAN CONSTRUCTI	$1,415,195.40
05/21/26	743313	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	F6031	BROOKLYN PARK, CITY	$358,663.62
05/27/26	743314	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	56086	612 SIGNS	$118,955.00
05/27/26	743316	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	56412	B&D ASSOCIATES LLC	$13,843.40
05/27/26	743333	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	F4750	HALLBERG ENGINEERIN	$750.00
05/27/26	743343	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	56102	KNB CONTRACTING	$3,870.05
05/27/26	743382	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	00300	XCEL ENERGY	$119.73
05/27/26	V8014953	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	15278	BRAUN INTERTEC CORP	$17,783.00
05/27/26	V8014960	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	16375	EBERT CONSTRUCTION	$4,279.02
05/27/26	V8014970	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	07766	INSTITUTE FOR ENVIR	$4,953.13
05/27/26	V8014971	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	54008	JORGENSON CONSTRUCT	$173,191.02
05/27/26	V8015003	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	55702	W GOHMAN CONSTRUCTI	$74,483.97
05/06/26	P407031	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18228	TREMCO/WEATHERPROOF	$5,830.90
05/06/26	V8014765	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	16375	EBERT CONSTRUCTION	$215.33
05/06/26	V8014779	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	53089	ICS CONSULTING LLC	$226,294.20
05/06/26	V8014782	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	52611	JOHNSON CONTROLS FI	$4,528.91
05/06/26	V8014783	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54008	JORGENSON CONSTRUCT	$456,649.05
05/06/26	V8014801	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18493	SHERWIN-WILLIAMS CO	$238.53
05/06/26	V8014811	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F5448	WOLD ARCHITECTS AND	$237,633.82
05/13/26	743136	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	55912	CONCRETE SCIENCE	$9,872.30
05/13/26	743138	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	01328	CRYSTAL WELDING INC	$63,000.00
05/13/26	743179	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	55553	JOHN'S SEWER & DRAI	$1,600.00
05/13/26	V8014836	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	53089	ICS CONSULTING LLC	$193,924.29
05/13/26	V8014840	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	52611	JOHNSON CONTROLS FI	$350.00
05/13/26	V8014850	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	53723	MCDOWALL COMPANY	$949,480.33
05/13/26	V8014851	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18100	MEI TOTAL ELEVATOR	$3,164.00
05/13/26	V8014864	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18493	SHERWIN-WILLIAMS CO	$847.09
05/18/26	743219	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	09944	MAPLE GROVE, CITY O	$9,919.05
05/20/26	743246	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	12746	ENVIROBATE METRO IN	$46,170.00
05/20/26	P407060	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	02314	TRANE	$40,435.16
05/20/26	P407061	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18228	TREMCO/WEATHERPROOF	$3,368.23
05/20/26	V1008417	Electronic Wire Transfer	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	PC0039	US BANK CARD MDURAN	$3,599.50
05/20/26	V8014908	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	52611	JOHNSON CONTROLS FI	$8,450.81
05/20/26	V8014915	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	17808	LARSON ENGINEERING	$2,680.00
05/20/26	V8014940	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	55702	W GOHMAN CONSTRUCTI	$281,746.85
05/27/26	743343	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	56102	KNB CONTRACTING	$3,870.05
05/27/26	743371	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	55041	STEP SAVER INC	$5,382.43
05/27/26	P407071	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18228	TREMCO/WEATHERPROOF	$17,258.47
05/27/26	V8014953	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	15278	BRAUN INTERTEC CORP	$23,562.50
05/27/26	V8014960	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	16375	EBERT CONSTRUCTION	$720.98
05/27/26	V8014970	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	07766	INSTITUTE FOR ENVIR	$12,266.81

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/27/26	V8014971	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54008	JORGENSON CONSTRUCT	$788,981.33
05/27/26	V8014997	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18493	SHERWIN-WILLIAMS CO	$1,266.32
05/27/26	V8015003	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	55702	W GOHMAN CONSTRUCTI	$14,828.78
05/06/26	743087	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	07513	MENARDS BROOKLYN PA	$8.97
05/06/26	V8014761	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	54537	CDW GOVERNMENT	$5,930.00
05/13/26	743188	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	07513	MENARDS BROOKLYN PA	$67.13
05/13/26	V8014853	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	17384	NILFISK INC	$21,406.84
05/20/26	743282	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	07513	MENARDS BROOKLYN PA	$196.13
05/20/26	P407059	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	00390	TOLL GAS & WELDING	$712.86
05/20/26	V1008414	Electronic Wire Transfer	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	PC0038	US BANK CARD LIAVAN	$14,388.64
05/20/26	V1008417	Electronic Wire Transfer	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	PC0039	US BANK CARD MDURAN	$5,991.27
05/20/26	V8014937	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	54646	TOWN & COUNTRY FENC	$485.00
05/27/26	P407067	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	07053	HILLYARD FLOOR CARE	$242.35
05/27/26	V8014943	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	22094	ACTION RADIO & COMM	$22,620.75
05/20/26	V1008423	Electronic Wire Transfer	533 EQUIP FOR SPED DIRECT INS	500 Capital Expenditures	PC009	US BANK CARD PURCHB	$1,823.63
05/20/26	V8014888	Vendor ACH	534 FURNITURE	500 Capital Expenditures	08838	BUSINESS ESSENTIALS	$2,360.08
05/20/26	V8014905	Vendor ACH	534 FURNITURE	500 Capital Expenditures	17401	INNOVATIVE OFFICE S	$3,873.50
05/06/26	743095	Vendor Check	540 EQUIPMENT	500 Capital Expenditures	55626	NATURAL PLAYGROUNDS	$5,552.08
05/06/26	V8014787	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	56252	MASCOTTE+ LLC	$10,000.00
05/13/26	P407046	Epayable	540 EQUIPMENT	500 Capital Expenditures	00351	SCHMITT MUSIC	$3,708.00
05/13/26	V8014820	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	15800	B & H PHOTOVIDEO	$933.12
05/13/26	V8014862	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	22087	SAFETYFIRST PLAYGRO	$3,678.40
05/20/26	V1008417	Electronic Wire Transfer	540 EQUIPMENT	500 Capital Expenditures	PC0039	US BANK CARD MDURAN	$5,586.24
05/20/26	V1008422	Electronic Wire Transfer	540 EQUIPMENT	500 Capital Expenditures	PC0081	US BANK CARD PURCHA	$867.89
05/20/26	V1008423	Electronic Wire Transfer	540 EQUIPMENT	500 Capital Expenditures	PC009	US BANK CARD PURCHB	$465.85
05/20/26	V1008426	Electronic Wire Transfer	540 EQUIPMENT	500 Capital Expenditures	PC006	US BANK CARD PURCHO	$1,585.17
05/20/26	V8014900	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	00188	GOPHER SPORT	$1,672.64
05/27/26	P407072	Epayable	540 EQUIPMENT	500 Capital Expenditures	18859	VEX ROBOTICS INC	$6,642.92
05/27/26	V8014965	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	00188	GOPHER SPORT	$389.95
05/06/26	V8014749	Vendor ACH	555 NONINSTRUCT TECH HARDWARE	500 Capital Expenditures	08294	APPLE INC	$6,480.00
05/20/26	743274	Vendor Check	556 INSTRUCT TECH HARDWARE	500 Capital Expenditures	01169	LAERDAL MEDICAL COR	$1,127.06
05/13/26	743154	Vendor Check	570 PRIN ON BLDG/LAND LEASES	500 Capital Expenditures	A1613	INTERMEDIATE DISTRI	$49,774.85
05/13/26	743154	Vendor Check	571 INT ON LT BLDG/LAND LEASE	500 Capital Expenditures	A1613	INTERMEDIATE DISTRI	$37,190.21
05/13/26	V8014841	Vendor ACH	590 OTHER CAPITAL EXPENDITURE	500 Capital Expenditures	54008	JORGENSON CONSTRUCT	$4,864.00
				500 Capital Expenditures Subtotal			**$11,060,789.23**
05/20/26	V1008393	Electronic Wire Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0050	US BANK CARD ECFE	$16.19
05/20/26	V1008400	Electronic Wire Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0037	US BANK CARD FOODNU	$686.00
05/20/26	V1008401	Electronic Wire Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0010	US BANK CARD HRDEPT	$775.00
05/27/26	V8014983	Vendor ACH	894 CLEARING	800 Other Expenses	F5151	NORTHSTAR BUS LINES	$686.66
05/29/26	V1008453	Electronic Wire Transfer	896 TAXES	800 Other Expenses	A0040	MN DEPT OF REVENUE	$417.00
05/06/26	743117	Vendor Check	898 SCHOLARSHIPS	800 Other Expenses	55963	UNIVERSITY OF WISCO	$1,000.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/20/26	743233	Vendor Check	899 MISCELLANEOUS EXPENSE	800 Other Expenses	56376	BROWN-SHINAUL, CARM	$232.87
05/20/26	743247	Vendor Check	899 MISCELLANEOUS EXPENSE	800 Other Expenses	56375	ESTATE OF BONES DUM	$26.91
				800 Other Expenses Subtotal			**$3,840.63**
05/20/26	V1008366	Electronic Wire Transfer	214 PERA	Payroll, Benefits, Investments, Etc.	A2972	PUBLIC EMPLOYEES RE	-$263.91
05/13/26	V8014857	Vendor ACH	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	54536	PAYDHEALTH	$6,960.63
05/20/26	743287	Vendor Check	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	C0183	MN PEIP	$99,404.66
05/20/26	V8014880	Vendor ACH	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	52811	BENEFIT EXTRAS INC	$3,633.60
05/29/26	V1008450	Electronic Wire Transfer	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	54584	MEDIMPACT HEALTHCAR	$181,964.09
05/29/26	V1008451	Electronic Wire Transfer	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	54208	UMR, INC	$448,526.08
05/29/26	V1008449	Electronic Wire Transfer	235 DENTAL	Payroll, Benefits, Investments, Etc.	A0256	DELTA DENTAL PLAN	$190,309.61
05/29/26	V1008452	Electronic Wire Transfer	251 EMPLOYER HLTH SAVINGS ACT	Payroll, Benefits, Investments, Etc.	C0220	HEALTHEQUITY INC	$2,341.00
05/20/26	743244	Vendor Check	790 OTHER DEBT SERVICE	Payroll, Benefits, Investments, Etc.	D6164	EHLERS & ASSOCIATES	$1,250.00
05/05/26	V1008344	Electronic Wire Transfer	A101.01 CASH PAYROLL	Payroll, Benefits, Investments, Etc.	C0215	US BANK PR	$10,545,233.29
05/20/26	V1008369	Electronic Wire Transfer	A101.01 CASH PAYROLL	Payroll, Benefits, Investments, Etc.	C0215	US BANK PR	$7,144,919.14
05/29/26	V1008454	Electronic Wire Transfer	A104.00 INVESTMENTS	Payroll, Benefits, Investments, Etc.	00588	MSDLAF	$12,000,000.00
05/20/26	V1008423	Electronic Wire Transfer	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	PC009	US BANK CARD PURCHB	$7,206.68
05/20/26	V1008427	Electronic Wire Transfer	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	PC0107	US BANK CARD PURCHS	$281.00
05/27/26	V8014994	Vendor ACH	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	00355	SCHOOL HEALTH CORPO	$1,069.60
05/20/26	V1008423	Electronic Wire Transfer	A130.81 INVENTORY - CUSTODIAL	Payroll, Benefits, Investments, Etc.	PC009	US BANK CARD PURCHB	$68,620.61
05/27/26	V8015001	Vendor ACH	A130.81 INVENTORY - CUSTODIAL	Payroll, Benefits, Investments, Etc.	55194	STELLAR INDUSTRIAL	$1,366.08
05/05/26	V1008333	Electronic Wire Transfer	L215.01 FED TAX	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	$1,370,924.45
05/20/26	V1008358	Electronic Wire Transfer	L215.01 FED TAX	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	$916,196.87
05/05/26	V1008338	Electronic Wire Transfer	L215.02 MN ST TAX	Payroll, Benefits, Investments, Etc.	A0040	MN DEPT OF REVENUE	$650,889.50
05/20/26	V1008363	Electronic Wire Transfer	L215.02 MN ST TAX	Payroll, Benefits, Investments, Etc.	A0040	MN DEPT OF REVENUE	$443,600.43
05/05/26	V1008333	Electronic Wire Transfer	L215.03 FICA	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	$2,380,303.84
05/20/26	V1008358	Electronic Wire Transfer	L215.03 FICA	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	$1,649,993.88
05/05/26	V1008342	Electronic Wire Transfer	L215.04 TRA	Payroll, Benefits, Investments, Etc.	A0559	TEACHER RETIREMENT	$2,146,878.51
05/20/26	V1008367	Electronic Wire Transfer	L215.04 TRA	Payroll, Benefits, Investments, Etc.	A0559	TEACHER RETIREMENT	$1,408,107.24
05/05/26	V1008341	Electronic Wire Transfer	L215.05 PERA	Payroll, Benefits, Investments, Etc.	A2972	PUBLIC EMPLOYEES RE	$432,257.91
05/20/26	V1008366	Electronic Wire Transfer	L215.05 PERA	Payroll, Benefits, Investments, Etc.	A2972	PUBLIC EMPLOYEES RE	$443,565.21
05/20/26	743287	Vendor Check	L215.06 HEALTH INS EMO	Payroll, Benefits, Investments, Etc.	C0183	MN PEIP	$3,117,597.70
05/05/26	V1008336	Electronic Wire Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	17645	MET LIFE C/O FASCOR	$464,908.23
05/05/26	V1008340	Electronic Wire Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	C0060	MNDCP	$76,534.47
05/20/26	V1008361	Electronic Wire Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	17645	MET LIFE C/O FASCOR	$470,903.27
05/20/26	V1008365	Electronic Wire Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	C0060	MNDCP	$78,949.47
05/05/26	V1008335	Electronic Wire Transfer	L215.08 HEALTH INSURANCE	Payroll, Benefits, Investments, Etc.	C0201	ISD 279 - SELF INS	$312,544.01
05/20/26	V1008360	Electronic Wire Transfer	L215.08 HEALTH INSURANCE	Payroll, Benefits, Investments, Etc.	C0201	ISD 279 - SELF INS	$314,532.93
05/05/26	743052	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0029	EDUCATION MINNESOTA	$163.00
05/05/26	743057	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0038	MN TEAMSTERS - LOCA	$8,991.00
05/05/26	743058	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0218	NATIONAL DRIVE	$28.00
05/05/26	V8014738	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0040	EDUCATION MINNESOTA	$102,059.59

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/05/26	V8014739	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0144	EMO/AESP 31	$2,116.49
05/05/26	V8014740	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0124	EMO-PARA DUES	$10,877.36
05/05/26	V8014741	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0192	OSSEO PRINCIPALS AS	$315.00
05/20/26	743220	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0029	EDUCATION MINNESOTA	$163.00
05/20/26	V8014870	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0040	EDUCATION MINNESOTA	$103,196.97
05/20/26	V8014871	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0144	EMO/AESP 31	$2,203.96
05/20/26	V8014872	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0124	EMO-PARA DUES	$10,880.08
05/20/26	V8014873	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0192	OSSEO PRINCIPALS AS	$315.00
05/20/26	V8014874	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0096	OSSEO SCHOOL NUTRIT	$108.00
05/20/26	743277	Vendor Check	L215.11 LIFE INS	Payroll, Benefits, Investments, Etc.	55900	LINCOLN NATIONAL LI	$27,498.17
05/20/26	743277	Vendor Check	L215.12 LTD INS	Payroll, Benefits, Investments, Etc.	55900	LINCOLN NATIONAL LI	$36,459.19
05/05/26	V1008334	Electronic Wire Transfer	L215.16 DENTAL INS	Payroll, Benefits, Investments, Etc.	C0202	ISD 279 - SELF INS	$89,839.19
05/20/26	V1008359	Electronic Wire Transfer	L215.16 DENTAL INS	Payroll, Benefits, Investments, Etc.	C0202	ISD 279 - SELF INS	$89,456.43
05/05/26	743062	Vendor Check	L215.19 MISC	Payroll, Benefits, Investments, Etc.	C0037	UNITED WAY OF MPLS	$552.50
05/05/26	V8014742	Vendor ACH	L215.19 MISC	Payroll, Benefits, Investments, Etc.	C0055	TWO SEVENTY NINE FO	$1,523.50
05/20/26	743228	Vendor Check	L215.19 MISC	Payroll, Benefits, Investments, Etc.	C0037	UNITED WAY OF MPLS	$550.50
05/20/26	V8014875	Vendor ACH	L215.19 MISC	Payroll, Benefits, Investments, Etc.	C0055	TWO SEVENTY NINE FO	$1,510.57
05/05/26	V1008331	Electronic Wire Transfer	L215.20 H.S.A. CONTRIBUTIONS	Payroll, Benefits, Investments, Etc.	C0220	HEALTHEQUITY INC	$485,711.28
05/20/26	V1008356	Electronic Wire Transfer	L215.20 H.S.A. CONTRIBUTIONS	Payroll, Benefits, Investments, Etc.	C0220	HEALTHEQUITY INC	$485,141.23
05/05/26	743053	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0127	GURSTEL LAW FIRM PA	$25.21
05/05/26	743054	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0127	GURSTEL LAW FIRM PA	$307.71
05/05/26	743055	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	$389.45
05/05/26	743056	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	$353.40
05/05/26	743059	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0213	RIVERVIEW LAW OFFIC	$572.40
05/05/26	743060	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0213	RIVERVIEW LAW OFFIC	$222.92
05/05/26	743061	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0179	RODENBURG LAW FIRM	$324.99
05/05/26	V1008339	Electronic Wire Transfer	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0059	MN DEPT OF REVENUE	$1,829.94
05/20/26	743221	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0127	GURSTEL LAW FIRM PA	$244.35
05/20/26	743222	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0127	GURSTEL LAW FIRM PA	$307.71
05/20/26	743223	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	$389.45
05/20/26	743224	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	$364.75
05/20/26	743225	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0213	RIVERVIEW LAW OFFIC	$63.37
05/20/26	743226	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0179	RODENBURG LAW FIRM	$370.57
05/20/26	743227	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0179	RODENBURG LAW FIRM	$76.24
05/20/26	V1008364	Electronic Wire Transfer	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0059	MN DEPT OF REVENUE	$1,625.08
05/05/26	V1008330	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0217	FLORIDA STATE DISBU	$208.50
05/05/26	V1008332	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0223	INDIANA STATE CENTR	$348.17
05/05/26	V1008337	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0043	MN CHILD SUPPORT	$4,588.60
05/05/26	V1008343	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0212	WI SCTF	$150.00
05/20/26	V1008355	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0217	FLORIDA STATE DISBU	$208.50
05/20/26	V1008357	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0223	INDIANA STATE CENTR	$348.17

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
05/20/26	V1008362	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0043	MN CHILD SUPPORT	$4,828.60
05/20/26	V1008368	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0212	WI SCTF	$150.00
05/29/26	V1008452	Electronic Wire Transfer	L215.23 FLEXIBLE SPENDING	Payroll, Benefits, Investments, Etc.	C0220	HEALTHEQUITY INC	$12,240.14
05/20/26	743310	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	F5393	WELKE, JANELL	$30.00
05/27/26	743375	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	54198	THOMPSON, JEFFREY	$50.00
05/20/26	743309	Vendor Check	R040 TUITION	Payroll, Benefits, Investments, Etc.	56395	VUE, COLLEEN	$155.00
05/27/26	743372	Vendor Check	R096 GIFTS	Payroll, Benefits, Investments, Etc.	56414	THAO, HLEE	$25.00
				Payroll, Benefits, Investments, Etc. Subtotal			**$48,871,968.31**
				Overall Total			**$67,794,877.88**

Osseo Area Schools

TO: Scott Taylor, Alissa Kono, Richard Christlieb

CC: Sherri Lincoln, Jada Gilbert

FROM: Kari Carlson, Administrative Assistant DLTL

DATE: 6.12.26

SUBJECT: APPROVAL OF PROPOSED EDUCATIONAL TRIP – CONTINENTAL U.S.

The Division of Leadership, Teaching, and Learning has approved the following Extended Educational Trip. Please understand that this proposed educational trip is not officially authorized until it is approved by the School Board.

School:	PB
Sponsoring Organization:	Safety Patrol
Adult Advisors:	Richard Christlieb
Destination:	7.19.26
Return Date:	7.24.26
DLTL Approved:	6.12.26
Board Approval Date:	Will be added to the **6.23.2026** School Board Agenda for approval

Osseo Area Schools
11200 93rd Ave. N
Maple Grove, MN 55369

763–391–7000
info@district279.org
OsseoSchools.org

Consent Agenda – Personnel Items

School Board approval of personnel recommendations authorizes the appropriate Board officer(s) or School District administration or staff to sign all documents necessary to effectuate these agreements.

LICENSED PERSONNEL

Retirements

Name	Current or Most Recent Site, Position	Employment Date	Last Date Employed
Elizabeth Charest-Berglove	Park Center Senior, Teacher Special Ed Resource	8/28/2006	7/31/2026

Resignations

Name	Current or Most Recent Site, Position	Last Date Employed
Emily Aanerud-Degroy	Weaver Lake, Teacher Grade 1	6/8/2026
Laura Berens	Rice Lake, Teacher Special Education Resource	5/20/2026
Kate Braton	Cedar Island, Teacher Grade 4	6/8/2026
Nichole Butler	Cedar Island, Teacher Special Education Resource	6/8/2026
Jessica Ellingson	Elm Creek, Teacher Behavioral Intervention Spec	6/8/2026
Leslie Green	Rice Lake, Teacher Grade 2	6/8/2026
Jennifer Kretsch	Basswood, Teacher Grade 5	6/8/2026
Michaela Mccoy	Park Center Senior, Teacher EL	6/8/2026
Shannon Nelson	Arbor View, Teacher Special Education ECSE	6/8/2026
Charity Osborne	Maple Grove Middle, Teacher Special Ed Connect	5/20/2026
Laura Peluso	Osseo Senior, Teacher Special Education Resource	6/8/2026
Benjamin Pogatschnik	Birch Grove, Teacher Music Vocal	6/8/2026
Julie Redman	Cedar Island, Teacher Special Education Resource	6/8/2026
Jennifer Remling	Palmer Lake, Teacher Special Education Resource	6/8/2026
Abigail Sampson	Maple Grove Senior, Teacher Math	6/8/2026
Melanie Stewart	Park Center Senior, Teacher EL	6/8/2026
Heidi Traynor	Maple Grove Middle, Teacher EL	6/8/2026

Leaves of Absence

Name	Current or Most Recent Site, Position	Leave Begins
Sharon Goeman	Maple Grove Senior, Teacher Spanish	8/31/2026
Mackenzie Heaton	Osseo Middle, Teacher Science	8/31/2026
Amy Lewis	Weaver Lake, Teacher Kindergarten	8/31/2026

Unrequested Leave of Absence

Name	Current or Most Recent Site, Position	Leave Begins
Jeanne Barr	Adult Basic Education, ABE Teacher	7/1/2026
Melody Chalmers	Adult Basic Education, ABE Teacher	7/1/2026
Nancy Johnson	Adult Basic Education, ABE Teacher	7/1/2026
Lynee Meier	Park Center Senior, Teacher French (partial ULA)	7/1/2026
Tatyana Pluzhnik	Adult Basic Education, ABE Teacher	7/1/2026
Brenda Torres	Adult Basic Education, ABE Teacher	7/1/2026
Jessica Wagner	Adult Basic Education, ABE Teacher	7/1/2026
Gary Wieser	Adult Basic Education, ABE Teacher	7/1/2026

Returning from Leave

Name	Current or Most Recent Site, Position	Effective Date of Return
Josephine Johnson	Rush Creek, Principal	6/5/2026
Leanne Moseley	Garden City, Teacher Title 1	6/11/2026
Kristin Pengra-Anderson	ESC, Teacher Staff Development	6/15/2026

Consent Agenda – Personnel Items

School Board approval of personnel recommendations authorizes the appropriate Board officer(s) or School District administration or staff to sign all documents necessary to effectuate these agreements.

Employment

Name	Current or Most Recent Site, Position	Employment Date
Dietrich Atienza	Brooklyn Middle, Teacher EL	8/31/2026
Elizabeth Broman	Zanewood, Teacher Grade 4	8/31/2026
Julia Deak	Garden City, Teacher Special Education Skills	8/31/2026
Rachael Fleming	Zanewood, Teacher Special Education Connect	8/31/2026
Serina Gbakoyah	Park Center Senior, Teacher Special Ed Connect	8/31/2026
Rachelle Greco	Arbor View, Teacher ECSE	8/31/2026
Masue Kamara	Maple Grove Middle, Teacher Art	8/31/2026
Rebecca Kolar	Rush Creek, Teacher Special Education Resource	8/31/2026
Rosemary Ladisa	Arbor View, Teacher ECSE	8/31/2026
Lindsey Pockl	Weaver Lake/Oak View, Teacher Gifted Education	8/31/2026
Andrew Scheid	North View Middle, Teacher Science	8/31/2026
Kimberly Starling	Maple Grove Middle, Teacher Math	8/31/2026
Sophia Thao	Birch Grove, Teacher Grade 5	8/31/2026
Rosalia Underwood	Zanewood, Teacher VPK	8/31/2026

Change of Status

Name	Site, Position	Effective Date
Tracy Ebertowski	Aspen Ridge, Teacher Grade 2 (LTS)	8/31/2026
Ashley Egan	North View Middle, Teacher Academic Support	8/31/2026
Sara Hanzlik	Arbor View, Teacher ECFE	8/31/2026
Amie Lamott	North View Middle, Teacher Occupational Therapy	7/1/2026
Sarah Lancette	Brooklyn Middle, Teacher Special Ed Connect	8/31/2026
Heidi Mankey	Arbor View, Teacher ECFE	8/31/2026
Naomi Renno	Arbor View, Teacher ECFE	8/31/2026
Nakia Robinson	Weaver Lake, Teacher Grade 3	8/31/2026
Brennan Sele	Brooklyn Middle, Teacher Music Instrumental	8/31/2026
Catrina Solberg	Elm Creek, Teacher Grade 4	8/31/2026
Kelly Tanner	Weaver Lake, Teacher Speech	8/31/2026
Cindy Yang	Park Brook, Teacher Grade 3	8/31/2026

Positions Ending

Name	Site, Position	Effective Date
Kaija Howard	Maple Grove Senior, Teacher Science	6/8/2026
Kathleen Oliver	Palmer Lake, Teacher Grade 1	6/8/2026
Sarah Rhodes	Park Center Senior, Teacher Math	6/8/2026
Laura Thompson	Oak View, Teacher Grade 3	6/8/2026
Tyler White	Enrollment Center, Teacher Special Education	6/8/2026

Consent Agenda – Personnel Items

School Board approval of personnel recommendations authorizes the appropriate Board officer(s) or School District administration or staff to sign all documents necessary to effectuate these agreements.

NON-LICENSED PERSONNEL

Retirements

Name	Current or Most Recent Site, Position	Employment Date	Last Date Employed
Thomas Hus	ESC, ESP Bus Transportation	1/8/2014	6/5/2026
Karen Munt	ESC, Administrative Assistant Accounting	3/21/1988	6/30/2026

Resignations

Name	Current or Most Recent Site, Position	Last Date Employed
Chikezie Attama	Fernbrook, ESP Kidstop	6/5/2026
Michael Buechele	Fernbrook, ESP Special Education	6/5/2026
Joel Gonzalez	ESC, Technology Support Specialist II	6/12/2026
Lionel Karyea	Maple Grove Middle, ESP Special Education	6/5/2026
Jamie King	Palmer Lake, ESP Special Education	6/5/2026
Megan Mcdonough	Osseo Senior, Administrative Assistant Activities	6/30/2026
Catherine Ross	Fair Oaks, ESP Special Education	6/5/2026
Jacob Tieszen	ESC, ESP Technology	5/21/2026
Patrik Vrana	Basswood, ESP Special Education	6/5/2026
Neil Waxman	Rush Creek, Nurse RN	6/5/2026

Leaves of Absence

Name	Current or Most Recent Site, Position	Leave Begins
Clayton Sawatzke	ESC, Coord. Community Relations & Publications	6/8/2026
Todd Schuler	Maple Grove Middle, Custodial 2nd Shift	6/16/2026

Returning from Leave

Name	Current or Most Recent Site, Position	Effective Date of Return
Paul Kroshus	ESC, Teacher Staff Development	6/5/2026
Madonna Novak	Cedar Island, Nurse LPN	6/9/2026
Gao Thor	ESC, Analyst Data & Assessment	6/5/2026

Employment

Name	Current or Most Recent Site, Position	Employment Date
Mary Ellen Baris	Woodland, ESP Special Education	9/8/2026
Carson Becker	Woodland, Counselor	8/31/2026
Britny Compton	Park Brook, ESP Instructional/Clerical	9/8/2026
Alicha Haake	Basswood, Nurse RN	8/17/2026
Sheree Risvold	Birch Grove, ESP Special Education	9/8/2026
Nathan Yancy	Brooklyn Middle, Specialist Student Management	8/1/2026
Katherine Yoo	Birch Grove, ESP Special Education	9/8/2026

Consent Agenda – Personnel Items

School Board approval of personnel recommendations authorizes the appropriate Board officer(s) or School District administration or staff to sign all documents necessary to effectuate these agreements.

Change of Status

Name	Site, Position	Effective Date
Joseph Baer	Basswood, Day person	6/15/2026
Kimberly Boursier	Woodland, ESP Special Education	9/8/2026
Nicole Kanz	Maple Grove Senior, ESP Clerical	9/8/2026
Olivia Richardson	Cedar Island, ESP Special Education	9/8/2026

Positions Ending

Name	Site, Position	Effective Date
Chelsie Curry	Maple Grove Senior, Specialist Student Mgmt	5/11/2026
Shamaria Jordan	Brooklyn Middle, Specialist Student Mgmt	6/30/2026

TERMINATION OF PROBATIONARY TEACHERS

BE IT RESOLVED by the School Board of Independent School District 279, that, pursuant to Minnesota Statutes 122A.40, Subdivision 5, the teaching contract of the following probationary teachers in Independent School District 279 are hereby terminated at the close of the current 2025-26 school year:

Anderson, Erica	Karsnia, Katelyn	Wiese, Philip
Andrews, Hannah	Kivi, Maxwell	Windler, Troy
Bari, Tabassuma	Kutter, Marisa	Worrell, Jensyn
Berens, Laura	Lamker, Derrin	Yadav, Punam
Berry-Koeppen, Lisa	Menning, Katherine	Zadlo, Andrew
Boys, Miranda	Mickley, Tallon	
Cammarata, Jarrett	Moretine, Nicole	
Chalstrom, Caryn	Osborne, Charity	
Edwards, Bernadine	Peters, Amanda	
Flikeid, Thomas	Quinn, Anna	
Fruncillo, Michael	Roustio, Holly	
Ganfield, Julie	Schelander, Olivia	
Gelbmann, Andrew	Simpson, Hannah	
Gordy, Catherine	Stoesz, Abigail	
Gundu, Chaitanya	Thielen, George	
Hinseth, Preston	Thomson, Benjamin	
Horn, Kevin	Valdizan, Karin	
Humphreys, Michael	Vang, Chee	

BE IT FURTHER RESOLVED that written notice be sent to said teacher regarding termination for performance or positions eliminated due to reduction in force* of their contract as provided by law, and that said notice shall be in substantially the following form:

You are hereby notified that, at a regular meeting of the School Board of Independent School District 279 held on June 23, 2026, a resolution was adopted by a majority vote to terminate your contract for performance or positions eliminated due to reduction in force* effective at the end of the current school year and not to renew termination for performance contracts for the 2025-26 school year. Said action of the board is taken pursuant to M.S. 122A.40, Subdivision 5.

You may officially request that the School Board give its reasons for the non-renewal of your teaching contract. However, such request should be received in the office of the Superintendent of Schools within ten days after the receipt of this notice.

This is an amended resolution that supersedes the resolution that was presented to the school board on May 19, 2026.

OSSEO AREA SCHOOLS
ISD 279

Superintendent's Office
Educational Service Center

Education Identity and Access Management Board Resolution

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOwA) for each local educational agency that uses the Education Identity and Access Management (EDIAM) system. The IOwA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOwA will authorize user access to State of Minnesota Education secure systems in accordance with the user's assigned job duties, and will revoke that user's access when it is no longer needed to perform their job duties.

Your school board or equivalent governing board must designate an IOwA to authorize user access to State of Minnesota Education secure websites for your organization. This EDIAM board resolution must be completed and submitted to the Minnesota Department of Education annually, as well as any time there is a change in the assignment of the Identified Official with Authority.

It is strongly recommended that only one person at the local educational agency or organization (the superintendent or exec. director) is designated as the IOwA. The IOwA will grant the IOwA Proxy role(s).

Designation of the Identified Official with Authority for Education Identity and Access Management

Organization Name: _____ISD 279 – Osseo Area Schools_____

6-Digit or 9-Digit Organization Number (e.g. 1234-01 or 1234-01-000): ___0279-01_____

Superintendent or Exec. Director Name: _____Dr. Kim Hiel_____

Will act as the IOwA? __X___ Yes _____ No

If no, identify below the individual who will act as the IOwA for your organization.

The Superintendent or Exec. Director recommends the Board authorize the below named individual(s) to act as the Identified Official with Authority (IOwA) for this organization:

Print Name: ____Kim Hiel_____

Title: ____Superintendent_____

Board Member Signature:

Name: Tanya Prince, Chair

Date: _June 23, 2026_____

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 279
(OSSEO AREA SCHOOLS)
STATE OF MINNESOTA

HELD: Tuesday, June 23, 2026

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 279 (Osseo Area Schools), State of Minnesota, was held in said school district on Tuesday, June 25, 2024 at six o'clock p.m.

The following members were present: XXXX;

and the following members were absent: XXXX.

Member XXXX introduced the following resolution and moved its adoption:

RESOLUTION RELATING TO ELECTION OF SCHOOL BOARD MEMBERS AND CALLING THE SCHOOL DISTRICT GENERAL ELECTION

BE IT RESOLVED by the School Board of Independent School District No. 279, State of Minnesota, as follows:

1. It is necessary for the school district to hold its general election for the purpose of electing three (3) school board members for terms of four (4) years each.

The clerk shall include on the general election ballot the names of the individuals who file or have filed Affidavits of Candidacy during the period established for filing such Affidavits as though they had been included by name in this resolution. The clerk shall not include on the ballot the names of individuals who file timely affidavits of withdrawal in the manner specified by law.

2. The general election is hereby called and directed to be held in conjunction with the state general election on Tuesday, the 3rd day of November, 2026.

3. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for this general election are those polling places and precincts or parts of precincts located within the boundaries of the school district and which have been established by the cities or towns located in whole or in part within the school district. The voting hours at those polling places shall be the same as those for the state general election.

4. The clerk is hereby authorized and directed to cause written notice of said general election to be provided to the county auditor of each county in which the school district is located, in whole or in part, at least seventy-four (74) days before the date of said election. The notice shall specify the date of said election and the office or offices to be voted on at said

general election. Any notice given prior to the adoption of this resolution is ratified and confirmed in all respects.

The clerk is hereby authorized and directed to cause notice of said general election to be posted at the administrative offices of the school district at least ten (10) days before the date of said general election.

The clerk is hereby authorized and directed to cause a sample ballot to be posted at the administrative offices of the school district at least four (4) days before the date of said general election and to cause two sample ballots to be posted in each polling place on election day. The sample ballot shall not be printed on the same color paper as the official ballot. The sample ballot for a polling place must reflect the offices, candidates and rotation sequence on the ballots used in that polling place.

The clerk is hereby authorized and directed to cause notice of said election to be published in the official newspaper of the school district, for two (2) consecutive weeks with the last publication being at least one (1) week before the date of the election.

The notice of election so posted and published shall state the offices to be filled as set forth in the form of ballot below, and shall include information concerning each established precinct and polling place.

The clerk is hereby authorized and directed to cause the rules and instructions for use of the optical scan voting system to be posted in each polling place on election day.

The clerk is authorized and directed to acquire and distribute such election materials and to take such other actions as may be necessary for the proper conduct of this general election and generally to cooperate with state, city, township and county election authorities conducting the state general and other elections on that date. The clerk and members of the administration are authorized and directed to take such actions as may be necessary to coordinate this election with those other elections, including entering into agreements or understandings with appropriate municipal and county officials regarding preparation and distribution of ballots, election administration and cost sharing.

5. The clerk is further authorized and directed to cause ballots to be prepared for use at said election in substantially the following form, with such changes in form, color and instructions as may be necessary to accommodate an optical scan voting system:

[Form of Ballot on next page]

General Election Ballot

Independent School District No. 279
(Osseo Area Schools)

November 3, 2026

Instructions to Voters
To vote, completely fill in the oval(s) next to your choice(s) like this: ⬬.

School Board Member

Vote for Up to Three

◯ Name

◯ Name

◯ Name

◯ Name

◯ Name

◯ Name

◯ Name

◯ Name

◯ _____
write-in, if any

◯ _____
write-in, if any

◯ _____
write-in, if any

Optical scan ballots must be printed in black ink on white material, except that marks to be read by the automatic tabulating equipment may be printed in another color ink. The name of the precinct and machine-readable identification must be printed on each ballot. Voting instructions must be printed at the top of the ballot on each side that includes ballot information. The instructions must include an illustration of the proper mark to be used to indicate a vote. Lines for initials of at least two election judges must be printed on one side of the ballot so that the judges' initials are visible when the ballots are enclosed in a secrecy sleeve.

6. The name of each candidate for office at each election shall be rotated with the names of the other candidates for the same office in the manner specified in Minnesota law.

7. If the school district will be contracting to print the ballots for this election, the clerk is hereby authorized and directed to prepare instructions to the printer for layout of the ballot. Before a contract in excess of $1,000 is awarded for printing ballots, the printer shall, if requested by the election official, furnish, in accordance with Minnesota Statutes, Section 204D.04, a sufficient bond, letter of credit, or certified check acceptable to the clerk in an amount not less than $1,000 conditioned on printing the ballots in conformity with the Minnesota election law and the instructions delivered. The clerk shall set the amount of the bond, letter of credit, or certified check in an amount equal to the value of the purchase.

8. The individuals designated as judges for the state general election shall act as election judges for this general election at the various polling places and shall conduct said election in the manner described by law. The election judges shall act as clerks of election, count the ballots cast and submit them to the school board for canvass in the manner provided for other school district elections. The general election must be canvassed by the school board between the third and the tenth day following the general election.

9. The School District clerk shall make all Campaign Financial Reports required to be filed with the school district under Minnesota Statutes, Section 211A.02, available on the school district's website. The clerk must post the report on the school district's website as soon as possible, but no later than thirty (30) days after the date of the receipt of the report. The school district must make a report available on the school district's website for four years from the date the report was posted to the website. The clerk must also provide the Campaign Finance and Public Disclosure Board with a link to the section of the website where reports are made available.

The motion for the adoption of the foregoing resolution was duly seconded by Member XXXX and upon roll call vote being taken thereon the following voted in favor: XXXX;

and the following voted against the same: XXXX.

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
)SS
COUNTY OF HENNEPIN)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 279 (Osseo Area Schools), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated, so far as such minutes relate to the calling of the general election of said school district, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this 23rd day of June, 2026.

_____
School District Clerk, Keith Tate

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 279
(OSSEO AREA SCHOOLS)
STATE OF MINNESOTA

HELD: Tuesday, June 23, 2026

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 279 (Osseo Area Schools), State of Minnesota, was held in said school district on Tuesday, June 23, 2026, at six o'clock p.m., for the purpose, in part, of establishing dates for filing affidavits of candidacy for the 2026 school district general election.

The following members were present: XXXX;

and the following members were absent: XXXX.

Member XXXX introduced the following resolution and moved its adoption:

RESOLUTION ESTABLISHING DATES
FOR FILING AFFIDAVITS OF CANDIDACY

BE IT RESOLVED by the School Board of Independent School District No. 279, State of Minnesota, as follows:

1. The period for filing affidavits of candidacy for the office of school board member of Independent School District No. 279 shall begin on July 14, 2026 and shall end on July 28, 2026. An affidavit of candidacy must be filed in the office of the school district clerk and the $2 filing fee paid prior to 5:00 o'clock p.m. on July 28, 2026.

2. The clerk is hereby authorized and directed to cause notice of said filing dates to be published in the official newspaper of the district, at least two (2) weeks prior to the first day to file affidavits of candidacy.

3. The clerk is hereby authorized and directed to cause notice of said filing dates to be posted at the administrative offices of the school district at least ten (10) days prior to the first day to file affidavits of candidacy.

4. The notice of said filing dates shall be in substantially the following form:

NOTICE OF FILING DATES FOR ELECTION TO THE SCHOOL BOARD
INDEPENDENT SCHOOL DISTRICT NO. 279
(OSSEO AREA SCHOOLS)
STATE OF MINNESOTA

NOTICE IS HEREBY GIVEN that the period for filing affidavits of candidacy for the office of school board member of Independent School District No. 279 shall begin on July 14, 2026, and shall close at 5:00 o'clock p.m. on July 28, 2026.

The general election shall be held on Tuesday, November 3, 2026. At that election, three (3) members will be elected to the School Board for terms of four (4) years each.

Affidavits of Candidacy are available from the school district clerk, 11200 93rd Avenue North Maple Grove, MN 55369. The filing fee for this office is $2. A candidate for this office must be an eligible voter, must be 21 years of age or more on assuming office, must have been a resident of the school district from which the candidate seeks election for thirty (30) days before the general election, and must have no other affidavit on file for any other office at the same primary or general election.

The affidavits of candidacy must be filed in the office of the school district clerk and the filing fee paid prior to 5:00 o'clock p.m. on July 28, 2026.

Dated: June 23, 2026

BY ORDER OF THE SCHOOL BOARD

_____
School District Clerk – Keith Tate
Osseo Area Schools, ISD #279
State of Minnesota

The motion for the adoption of the foregoing resolution was duly seconded by Member XXX. On a roll call vote, the following voted in favor: XXXX;

and the following voted against: XXXX.

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
)SS
COUNTY OF HENNEPIN)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 279 (Osseo Area Schools), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated, so far as such minutes relate to establishing dates for filing affidavits of candidacy, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this 23rd day of June, 2026.

_____
School District Clerk, xxxx

RESOLUTION

APPOINTING THE ADMINISTRATIVE ASSISTANT
OF THE SUPERINTENDENT AND SCHOOL BOARD
TO PERFORM DUTIES OF THE SCHOOL BOARD CLERK

WHEREAS, Minnesota Statutes §123B.14, Subd. 1. authorizes the School Board to appoint a person who is not a member of the school board to perform duties of the school board clerk; and

WHEREAS, the School District has decided to appoint the Administrative Assistant to the Superintendent and School Board to perform some duties of Clerk under the direction of the School Board Clerk.

THEREFORE, BE IT RESOLVED THAT the Administrative Assistant to the Superintendent and School Board of the School District is authorized to perform some duties of Clerk of the School Board under the general direction of the elected School Board Clerk.

Moved by: XXXX

Seconded by: XXXX

The following voted in favor: XXXX.

The following voted against: XXXX

WHEREUPON the resolution was declared adopted on this 23rd day of June, 2026.

ISD 279 Board Chair (Print Name)	ISD 279 Board Chair (Signature)
ISD 279 Board Clerk (Print Name)	ISD 279 Board Clerk (Signature)

Osseo Area Schools

MEMO

To: Dr. Kim Hiel, Superintendent
From: Anthony Padrnos, Executive Director of Technology
Gerald Edwards Sr., Director of Information Systems & Security
Date: June 23, 2026
Re: ANNUAL SPECIAL CENSUS REPORTING TO THE STATE DEMOGRAPHER FOR THE JUNE 23, 2026 SCHOOL BOARD MEETING

The purpose of this memo is to inform you about annual census reporting requirements to the State Demographer. Minnesota Statute 275.14 states, "The school board of a school district, in case it desires a population estimate, shall pass a resolution by July 1 containing a current estimate of the population of the school district and shall submit the resolution to the state demographer."

The June 23, 2026, board agenda contains a consent agenda item titled "Request to State Demographer to certify the school district enumeration of 156,574 as of June 2026 as a special census; and that said figure be considered the official census of persons residing in the school district." This agenda item contains two attachments:

- State Census Memo
- State Census Resolution

These population estimates will affect the 2026 payable 2027 levy upon adoption of the resolution by the School Board by July 1, 2026.

If approved by the State Demographer, the district's population of 156,574 will be used in future Community Services funding formulas. This population increase could result in additional revenue within the Community Services Fund. This represents an increase of 157 from the approved population estimate in 2025.

Board members will be asked to approve the resolution on June 23, 2026. Please call Anthony Padrnos if you have questions.

June 23, 2026

Susan Brower, State Demographer
Administration Department
658 Cedar Street
Room 300 Centennial Building
St. Paul, MN. 55155

Dear Ms. Brower,

I am submitting a revised population estimate for Osseo Area Schools for the 2026 reporting year.

Our updated estimate is 156,574. Attached is the extract of minutes from the School Board meeting held on June 26, 2026, documenting the Board's review and approval of this estimate. Below is the rationale used to develop the updated figure.

Osseo Area Schools encompasses seven municipalities, with the largest portions of our student population residing in Maple Grove and Brooklyn Park. The district includes nearly all of Maple Grove and a substantial portion of Brooklyn Park. To develop the 2026 estimate, we used the Metropolitan Council's 2024 evaluation data for both cities. We calculated projected 2026 population counts based on those data points and applied the resulting percentage changes to the 2020 population figures within our district boundaries.

Below are the resulting estimates:

Maple Grove	2020	70,253	Brooklyn Park	2020	86,478
	2026	74,450		2026	81,231
Growth		4,197	Growth		- 5,247
Percent Growth		6.0%	Percent Growth		- 6.1%

6.0 + -6.1 = -0.5 ÷ 2 = 0.1% average percentage growth

Osseo Area Schools 2020 census	156,731
	× 99.9%
	156,574

If you have any questions, please contact me. Thank you for your assistance.

Sincerely,

Gerald Edwards Sr.
Director, Information Systems and Security
763-391-7058

Osseo Area Schools

MEMO

To: Dr. Kim Hiel, Superintendent
From: Anthony Padrnos, Executive Director of Technology
Gerald Edwards Sr., Director of Information Systems & Security
Date: June 23, 2026
Re: **PROPOSED SCHOOL BOARD RESOLUTION**

WHEREAS, Independent School District 279, Maple Grove, Minnesota in accordance with M.S. 275.14 has established and does conduct a permanent and continuing enumeration of all persons residing in the school district; and

WHEREAS, this census, in addition to providing required data for the annual State Census Summary Report serves as a major database for school district operation; and

WHEREAS, the Minnesota Department of Education provides aid to Community Services based on a total population count within a district; and

WHEREAS, enumeration is currently based on an estimate adopted by the School Board in June of 2026 and does not reflect the steady population growth being experienced in District 279;

NOW THEREFORE, the Board of Education of Independent School District 279 does hereby request the State Demographer to certify the school district enumeration of 156,574 as of June 23, 2026, as a special census; and that figure should be considered the official census of persons residing in the school district.

Gerald Edwards Sr.
Director, Information Systems and Security
June 23, 2026

Osseo Area Schools

MEMO

To: Dr. Kim Heil, Superintendent
From: John Morstad, Executive Director of Finance and Operations
Dale Carlstrom, Director of Facilities and Transportation Operations
Rachel Koehler, Coordinator of Health & Safety
Date: June 15, 2026
Re: IEA Inc. Master Service Agreement

Recommendation
We recommend that the school board approve the master service agreement with IEA Inc. IEA provides health and safety consulting and testing services as well as commissioning services for HVAC projects. IEA has provided a rate schedule for a variety of services that we have contracted in the past.

Background
IEA has provided environmental services to ISD 279 for several years and they have experience of working in all our facilities. They have extensive resources to address a variety of concerns such as asbestos abatement and indoor air quality. IEA also provides commissioning services that help the school district ensure that our mechanical installations are meeting the design intent, installed properly and meet code requirements.

Next Steps
Upon school board approval, the Health & Safety department and the Facilities department will work with IEA as needed to support environmental and engineering needs for the 2026-27 school year season.

IEA, INC.

2026-2027
MASTER SERVICES AGREEMENT

Contact Us:

BROOKLYN PARK OFFICE
9201 W. BROADWAY, STE #600
BROOKLYN PARK, MN 55445
763-315-7900

MANKATO OFFICE
610 N. RIVERFRONT DRIVE
MANKATO, MN 56001
507-345-8818

ROCHESTER OFFICE
210 WOOD LAKE DRIVE SE
ROCHESTER, MN 55904
507-281-6664

BRAINERD OFFICE
601 NW 5TH ST, STE #4
BRAINERD, MN 56401
218-302-3787

MARSHALL OFFICE
1510 STADIUM DRIVE, STE #2
MARSHALL, MN 56258
800-233-9513

VIRGINIA OFFICE
5525 EMERALD AVENUE
MOUNTAIN IRON, MN 55768
218-748-7631

www.ieasafety.com

800-233-9513

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IEA Services
for
Osseo Area Schools ISD 279

MAY 18, 2026

MSA PROPOSAL #13998

Osseo Area Schools ISD 279

Master Services Agreement

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2026-2027 Master Services Agreement

PROJECT INTRODUCTION

At the request of Osseo Area Schools ISD 279, the Institute for Environmental Assessment, Inc. (IEA) is pleased to provide this 2026-2027 Master Services Agreement (MSA) to encompass services for support with environmental, health, and safety; hazardous materials; indoor air quality (IAQ); industrial hygiene; and mechanical-engineering consulting services. The following defines the extent of IEA's potential services.

SCOPE OF WORK

Environmental Health and Safety Services

- IEA can provide project-specific health and safety services, as needed. These services include, but are not limited to, OSHA general industry services, Minnesota Department of Education (MDE) requirements, and any other state or government safety agency requirements implemented within Osseo Area Schools.
- IEA will utilize certified and qualified staff, as necessary and/or requested, to implement these services.

Hazardous Material Services

- IEA can provide hazardous materials (e.g., asbestos and/or lead) site assessments, inspections, sampling, project design and site monitoring. This MSA includes 3rd Year AHERA inspections and 6-month periodic surveillance inspections.
- These services include, but are not limited to, the Minnesota Department of Health (MDH) and Environmental Protection Agency (EPA) requirements, and any other state or government safety agency requirements implemented within Osseo Area Schools.
- IEA will utilize licensed, certified, and qualified staff, as necessary and/or requested, to implement these services.

Project Indoor Air Quality (IAQ) and Industrial Hygiene Services

- IEA can provide IAQ and Industrial Hygiene services, assessments, and investigations.
- These services are compliant with the Minnesota Department of Health (MDH), Minnesota Department of Education (MDE), and Environmental Protection Agency (EPA) guidelines or requirements, and any other state or government agency requirements implemented within Osseo Area Schools.
- IEA will utilize certified and qualified staff, as necessary and/or requested, to implement these services.

Mechanical Engineering Consulting

- IEA can provide mechanical engineering and ventilation assessment services.
- IEA can provide building commissioning and/or recommissioning services.
- Commissioning service fees will be determined by the district-approved flat fee identified in the compensation section of this proposal. IEA will provide a commissioning review of the new construction design which will be conducted at the rates identified in the compensation section of this proposal. IEA's specific commissioning scope of work is defined in Appendix A.
- These services are compliant with Minnesota Building Code, Minnesota Department of Education (MDE), building design and commissioning guidelines or requirements, and any other state or government agency requirements implemented within the district.
- IEA will utilize state licensed and certified staff, as necessary and/or requested, to implement these services.

Documentation

- For each request for service, IEA will create an electronic, project specific scope of work (SOW) document with an associated fee using the MSA designated rates.
- The individual SOW will be coordinated through an authorized district representative, and work will not begin until authorized by the designated representative and a purchase order is received.
- IEA will generate a unique project number for each district-authorized SOW, which will be included on all project documentation.

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LIMITATIONS & ASSUMPTIONS

While some firms maintain ownership of their written management plans, the work IEA does for your district is customized for you and becomes the property of Osseo Area Schools.

Service reports and documentation may be provided electronically to the district upon request, with the understanding that IEA is not responsible for changes made after the date of submittal. Documents provided by IEA are developed for exclusive use by your district and are not intended to be shared, distributed, or sold to any other party.

IEA will assist the district in compliance with applicable standards and regulations; however, actual compliance remains the responsibility of Osseo Area Schools.

IEA assumes current design documents will be submitted for review and delivery of services, during the design review timeframe.

Any abatement or remediation work shall be performed by a licensed contractor, under a separate contract, outside of this MSA.

Some sampling strategies require destructive sampling of building materials. IEA will strive to prevent excessive damage or unclean conditions; however, patch and repair may be required by others.

It is assumed that IEA's engineering team will be provided with access to all necessary construction documents, plans, and equipment submittals in order to complete the scope of work for commissioning, recommissioning, ventilation assessment, and other engineering consulting projects. It is assumed that IEA will have full access to the construction area to coordinate commissioning site visits and activities with the project schedule, and at any necessary milestone dates. It is assumed that IEA will have full access to the buildings and building automation system to complete the scope of work for each project and execute functional testing.

IEA is not responsible for the construction schedule or the contractor's work.

COMPENSATION

See IEA's Professional Fee Schedule in Appendix B, for fees associated with the services listed above.

For project work beyond the services outlined in this proposal and/or changes to the agreed upon scope of work, IEA will obtain approval through a client-authorized change order.

SCHEDULE

This Master Services Agreement, if approved by Osseo Area Schools, is valid from July 1, 2026, to June 30, 2027.

INSURANCE

IEA will provide IEA's Certificate of Liability Insurance. See Appendix C for insurance documentation.

PROPOSAL TERMS

Terms on payment of services are net 30 days after invoicing, with interest added to unpaid balances. Please review the attached General Conditions, which are a part of this proposal, for more detail.

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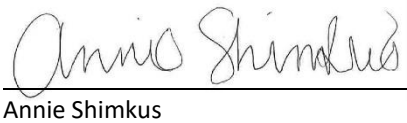
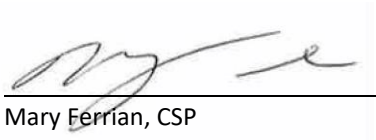
AUTHORIZATION TO PROCEED

We appreciate the opportunity to present this Master Services Agreement for IEA Services. Please sign this authorization to proceed, and e-mail to Annie Shimkus at Annie.shimkus@ieasafety.com. Retain the original for your records.

Regards,



Annie Shimkus
EHS Account Manager
IEA, Inc.



Mary Ferrian, CSP
EHS Division Manager

***

Please proceed according to the above stated fees, terms, attached General Conditions, and this MSA Proposal #13998 dated May 18, 2026.

Printed Name

Authorized Signature

Date

PO Number (if applicable)

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Appendix A

Commissioning Service Scope of Work

Commissioning Service
Scope of Work (SOW)

The primary role of the Commissioning Authority is to review the design-intent and construction documents, observe that construction is performed according to the design documents, develop and coordinate the execution of a testing plan, and document testing results in order to be reasonably assured that the installed systems operate according to design-intent and in accordance with the contract documents. The following is a list of specific tasks for which the Commissioning Authority for this project will be responsible:

Design Development Phase

1. Coordinate and direct the commissioning activities in a logical, sequential, and efficient manner using consistent protocols and forms, centralized documentation and clear and regular communications and consultations with all necessary parties.
2. Create comprehensive Division 01 Commissioning Specifications.
3. Perform a Commissioning Design review at 50% CD's and back check at 100% CD's. Provide written comments to Owner.
4. Ensure that the design objectives and intent are clearly documented. Develop clear functional testing requirements.

Construction Phase

1. Coordinate and direct the commissioning activities in a logical, sequential, and efficient manner using consistent protocols and forms, centralized documentation and clear and regular communications and consultations with all necessary parties.
2. Request and review additional information required to perform inspection tasks, including operations and maintenance (O&M) materials, contractor equipment start-up forms, and check-out procedures.
3. Review contractor submittals applicable to systems being commissioned for compliance with commissioning needs. Systems to be commissioned include installed HVAC systems and associated automation/controls, with 100% of main equipment such as boilers, chillers, air handling units, energy recovery units, etc. being commissioned and 100% of terminal units such as variable air volume (VAV) boxes. Provide submittal review reports to the Owner and project team.
4. Review and comment on the temperature controls submittals (shop drawings) for testability of ventilation equipment, sequences of operation and control devices.
5. Before startup, gather and review the current control sequences and interlocks and work with contractors and design engineers until sufficient clarity has been obtained, in writing, to be able to write detailed testing procedures.
6. Write the equipment sequence of operation verification tests sheets from design engineer approved control shop drawings.
7. Provide commissioning milestone date information to be incorporated into the overall project schedules.
8. Develop and implement equipment specific delivery acceptance checklists, and construction checklists that include start-up test procedures to validate major equipment start-up by contractors. Spot check completed checklists on-site and witness start-up of major equipment.
9. Observe HVAC installation and its compliance with the plans, specifications and ASHRAE Standard 62.1-2022 (Ventilation for Acceptable Indoor Air Quality). Attend selected planning and job-site meetings to obtain information on construction progress. Review construction meeting minutes for revisions/substitutions relating to the system inspection process. Assist in resolving any discrepancies.

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10. Witness and document piping system flush and fill. Document this testing and include documentation in O&M manuals. Notify PM of any deficiencies in results or procedures.
11. Approve pre functional tests by reviewing pre functional checklist reports or by direct site observation.
12. Coordinate, attend and lead Test and Balance kick-off meeting between TAB, temperature controls and mechanical contractors prior to the commencement of preliminary system balancing to establish quality expectations.

Acceptance Phase

1. Perform HVAC system verification and functional testing through the front end DDC controls interface. Testing shall be performed by 2 commissioning staff members. One staff member at the device and one staff member at the front-end during testing. All testing shall include:
    - 100% point to point verification of HVAC component operations
    - 100% verification of system sequences of control
    - 100% sampling of terminal units
    - 100% alarm verification
    - 100% graphic representation accuracy
2. Testing must include point-to-point verification (I/Os, sensor calibrations, alarming setup, etc.). Coordinate re-testing as necessary until satisfactory performance is achieved as determined by the commissioning provider and Owner.
3. Maintain a master deficiency and resolution log and a separate testing record. Provide the PM with written progress reports and test results with recommended actions.
4. Document initial functional testing results for inclusion in the final report.
5. Develop a functional testing deficiency punch list. Perform follow-up contractor correction verification.
6. Perform seasonal HVAC system functional testing thru all four seasons. Perform follow-up contractor correction verification.
7. Validate the test and balance report by randomly checking (with contractor assistance) 10% of the occupied rooms to determine that the air flow supplied to the rooms matches the test and balance report as well as the engineer's design intent and by checking (with contractor assistance) 100% of the ventilation equipment which supplies outdoor air to the occupants to determine that the quantities of outdoor air brought into the building match the test and balance report as well as the engineer's design intent.
8. Validate through witness testing and review of validated Test and Balance Reports, that the specified minimum outdoor air volumes are being provided for all ventilation equipment that introduces outdoor air into the building, throughout the full operational range of the equipment and during all seasonal modes of control. Verification shall occur through a validated test and balance report and equipment sequence of operation verification tests.
9. Review the Test & Balance report for accuracy and spot check report values in the field. Provide comments to the project team.
10. Schedule and manage progress meetings with contractors, engineers, consultants, etc. to verify work is being completed in a timely and effective manner.

One-Year Correction / Warranty Period

1. Coordinate and document Owner training sessions including development of preliminary training session agendas for the contractors, and documentation of the training process (both trainers and attendees).
2. Review the Operations and Maintenance manuals for accuracy and completeness. Provide comments to the Owner and project team.

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3. Review all as-built drawings for accuracy and completeness. Provide comments to the Owner and project team.
4. Provide a final commissioning report, which shall include:
   - An executive summary, list of participants and roles, brief building description, overview of commissioning and testing scope, and a general description of testing and verification methods.
   - A report on all equipment installed containing the disposition of the commissioning authority regarding the adequacy of the equipment, documentation and training meeting the contract documents in the following areas:
     - Equipment meeting the equipment specifications,
     - Equipment installation,
     - Functional performance and efficiency,
     - Equipment documentation and design intent, and
     - Operator training. All outstanding non-compliance items shall be specifically listed.
   - Recommendations for improvement to equipment or operations, future actions, commissioning process changes, etc. shall also be listed. Each non-compliance issue shall be referenced to the specific functional test, inspection, trend log, etc. where the deficiency is documented.
   - The functional performance and efficiency section for each piece of equipment shall include a brief description of the verification method used (e.g., manual testing, BAS trend logs, data loggers, etc.) including observations and conclusions from the testing.
   - Appendices shall contain acquired sequence documentation, logs, meeting minutes, progress reports, deficiency lists, site visit reports, findings, unresolved issues, communications, etc. Pre-functional checklists and functional tests, along with blanks for the operators, and monitoring data and analysis will be provided in a separate labeled binder.
5. During the warranty period coordinate and supervise required seasonal or deferred testing and deficiency corrections and provide the final testing documentation for the commissioning record and O&M manuals. Two months before warranty expiration date review with facility staff the building operation and condition of outstanding issues related to the original and seasonal commissioning.
6. Attend the 11-month walk-thru sessions for the project as directed by the project team and provide comments to the Owner and project team.
7. Interview facility staff, identify problems or concerns they have with building operations, and make necessary adjustments and/or recommendations for improvements.
8. Assist facility staff with documenting warranty corrections to be completed by the contractors.
9. The commissioning provider shall ensure that all items/issues discovered during commissioning of this project shall be fully remedied and verified or retested by the commissioning provider within the first year after substantial completion.

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Appendix B

Professional Fee Schedule

Master Services Agreement
Professional Fee Schedule

IEA provides consulting services using the following rate schedule for project activity on a time-and-materials (T&M) basis. Additionally:

- Work performed beyond a normal working day (defined as hours in excess of 8 hours a day), weekends and national holidays will be billed at time and one-half.
- Current mileage rate is billed at the IRS mileage rate plus a 20% mark-up. Mileage rate may be adjusted to reflect fluctuations in fuel costs.

IEA's services will be billed at the following rates per hour:

Project Management	**Rate**
Division/Regional Manager	$148.00
Senior Project/Account Manager	$131.25
Project/Account Manager	$127.00
Administrative Support	$91.25
Professional/Technical Staff	
Senior Certified Industrial Hygienist	$224.00
Certified Industrial Hygienist	$181.00
Certified Safety Professional	$159.00
Sr. Professional Engineer	$179.00
Senior Mechanical Engineer	$161.75
Mechanical Engineer II	$130.00
Mechanical Engineer I	$117.00
Senior Environmental Technician	$112.00
Environmental Technician I/II	$106.25

Emergency services and rates for services after hours, weekends or under extenuating circumstances will require an increased labor rate one and one-half times the above rates.

Commissioning Service Fee Rate Schedule:

Percent (%) Bid Mechanical Costs | HVAC Equipment & Installation, Service Hot Water Heating, Controls, TAB	
> $4 Million	1%
$1- $4 Million	1.5%
< $1 Million	T&M rates

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Asbestos, Lead, & IAQ Laboratory Fees

Asbestos

Bulk Samples - Polarized Light Microscopy (PLM)

# Samples Per layer	RUSH 3 Hour*	RUSH 6 Hour*	24 Hour	48 Hour	72 Hour
1 – 199	$52 each	$36.50 each	$26 each	$24 each	$21 each
200 or more	**Call for pricing**				

*Rush pricing is cost plus $80 for time and mileage. Time is from when lab receives samples. Additional times and costs are available

Air Samples – Phase Contrast Microscopy (PCM) (In-house Analysis)

	Routine Price	Rush Price
All Samples ($60 min. includes 2 samples)	$22 each	1.5 x applicable rate

Air Samples – Transmission Electron Microscopy (TEM)*

Air samples by AHERA or YAMATE Level II Method

	24 Hour	6 Hour	4.5 Hour	Weekend Analysis
Individual Samples (24 hours)	$150/Sample	$180/Sample	$300/Sample	$190/Sample

Lead

Lead Dust Wipe Samples/ Lead Air Samples/ Lead Paint Chips/ Soil Sample (Flame AA)

6 Hour	1 Day
$52	$25

Lead in Air/Soil Samples (Graphite Furnace)

	24 Hours or Greater	Less Than 24 Hours
All Samples	$83	Call for pricing

Lead in Paint Samples

	1-5 Days	6 Hours
All Samples	$26	$56

Lead in Water Samples

	24 Hours or Greater
All Samples	$28

Lead Toxicity Characteristic Leaching Limit Procedure (TCLP)

	3-Day	2-Day	30-Hour
All Samples	$172	$246	$511

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Radon

Sample Type	Short Term *(1-99)*	Short Term *(100 and up)*	Continuous Radon Monitor	Long Term
Cost	$16	$14	$250 *per sampling event*	Call for pricing

PCB EMSL Samples

2 Week	1 Week	4 Day	3 Day
$120	$174	$197	$235

Indoor Air Quality

Laboratory Analysis (Per Sample)*

- Air-O-Cell 24-hour turnaround $56
- BioReveal Surface Swab $13
- Bioaerosol Air Sample (fungal) $120
- Bioaerosol Contact Sample (fungal) $120
- Dust Characterization (1 week turnaround) $56
- Dust Characterization (24 hour turnaround) $135
- Formaldehyde ..... Call for pricing
- Heterotrophic Plate Count $22
- Hexavalent Chromium ..... Call for pricing
- Legionella $144
- Microvac bulk dust fungal analysis (dilution/culturable method) $120
- Microvac bulk dust fungal analysis (direct read method) $70
- Silica ..... Call for pricing
- Tease Tape sample analysis $56
- Total Volatile Organic Compounds (TVOC) (3M 3500) ..... Call for pricing
- Volatile Organic Compounds (VOC) (range $100-258) ..... Call for pricing
- VOC Scan (GC/MS – Qualitative, 70 compounds) ..... Call for pricing
- VOC Scan (GC/MS – Quantitative, up to 15 compounds) ..... Call for pricing
- Welding Fume Scan (13 Metals) ..... Call for pricing

NOTE: Delivery costs are billed on a direct basis

* Analysis of other compounds, alternate analytical and sampling methods, and rush analysis, may affect per unit costs.

Equipment Use Rates (Per Day)

- Air Flow Meter & Micromanometer $55
- Airborne Particulate Counter ..... Call for Pricing
- Anderson/Quick Take 30/Buck Bioaire Sampler (bioaerosols) $60
- Balometer $55
- Dosimeter $100
- Four Gas Meter $55
- Hygrometer $30
- Infrared Camera $80
- Ion Counter $55
- Moisture Meter $30
- Noise Dosimeter Calibrator $15
- Noise Dosimeter $100
- Noise Dosimeter Rental $100
- Personal Air Sampling Pump Calibrators (Check-Mate, DryCal, etc.) $30
- Personal Air Sampling Pumps $55
- Photo Ionization Detector (PID) ..... Call for Pricing

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Equipment Use Rates (Per Day)

- Pressure Differential Meter.....$55
- Projector.....$40
- Respirator Fit Test Kit (up to 20 fit tests) $25
- SciAps X-550 PB (Paint) $260
- Sound Level Meter $130
- TSI Q-Trak (carbon dioxide, carbon monoxide, temperature, relative humidity).....$55

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Appendix C

Insurance

Client#: 2113830 INSTIENV1

ACORD. CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 4/21/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Melissa Haag
USI Insurance Services, LLC 8000 Norman Center Drive Suite 400 Bloomington, MN 55437	PHONE (A/C, No, Ext): 612 509-1001 FAX (A/C, No): 610-537-1954 E-MAIL ADDRESS: Melissa.Haag@usi.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Colony Insurance Company	39993
INSURER B : Secura Insurance Company	22543
INSURER C : Accident Fund General Insurance Company	12304
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Institute for Environmental Assessment
9201 W. Broadway Ave
Suite 600
Brooklyn Park, MN 55445

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY	X	X	PACEC4295248	01/01/2026	01/01/2027	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$300,000
	X Retention: $10,000						MED EXP (Any one person)	$10,000
							PERSONAL & ADV INJURY	$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$2,000,000
	X POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$2,000,000
	OTHER:							$
B	AUTOMOBILE LIABILITY			CA3459762	04/15/2026	01/01/2027	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB OCCUR			EXCC4295249	01/01/2026	01/01/2027	EACH OCCURRENCE	$5,000,000
B	X EXCESS LIAB CLAIMS-MADE						AGGREGATE	$5,000,000
	DED X RETENTION $ 10000			CU3459763	04/15/2026	01/01/2027	Aggregate	$5,000,000
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N		X	AFWCP100080845	01/01/2026	01/01/2027	X PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y	N / A					E.L. EACH ACCIDENT	$1,000,000
	(Mandatory in NH)						E.L. DISEASE - EA EMPLOYEE	$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	$1,000,000
A	Professional			EXCC4295249	01/01/2026	01/01/2027	$1,000,000	
B	Employee Theft			CP3459761	04/15/2026	01/01/2027	$500,000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

** EXCESS LIABILITY INFORMATION **

A EXCC4295249 Eff Date: 01/01/2026 Exp Date: 01/01/2027 Follow Form
Excess General Liability (Occurrence) & Professional Liability (Claims Made) Retention:
(See Attached Descriptions)

CERTIFICATE HOLDER

Institute for Environmental Assessment
9201 W Broadway Ave Suite 600
Brooklyn Park, MN 55445

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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DESCRIPTIONS (Continued from Page 1)

Excess General Liability (Occurrence) & Professional Liability (Claims Made) Each Occ Limit: $5,000,000
Excess General Liability (Occurrence) & Professional Liability (Claims Made) Liability Aggregate Limit: $5,000,000

B CU3459763 Eff Date: 04/15/2026 Exp Date: 01/01/2027 Follow Form
Umbrella Auto Liability (Occurrence) Retention: $10,000
Umbrella Auto Liability (Occurrence) Each Occ Limit: $5,000,000
Umbrella Auto Liability (Occurrence) Aggregate Limit: $5,000,000

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Appendix D

General Conditions

General Conditions

The word "Consultant" refers to the Institute for Environmental Assessment ("IEA"), the contracting company is referred to as the "Client". Client agrees to be bound by these General Conditions by accepting the Proposal and engaging Consultant.

The Agreement with you, the Client, is comprised of this Agreement and accompanying written proposal.

1. Scope of Work

Consultant will furnish and perform the professional services specified in Consultant's proposal (the "Proposal"). The services as set forth in the Proposal (the "Services") will be provided by Consultant's personnel at the location of the Client (the "Site") (hereinafter referred to as the "Project"). If any portion of the Proposal is inconsistent with this Agreement, the terms of this Agreement shall control:

Consultant's obligation to perform the Services shall terminate upon delivery of a final report within 45 days of Project completion.

In addition to the Proposal, Consultant and Client agree as follows:

A. Right of Access

Unless otherwise agreed in writing, Client will furnish Consultant with right-of-access to the Site and accurate information necessary to conduct the Services, as requested by Consultant.

B. Confidential & Proprietary Information

The Consultant and Client agree not to disclose to others or use any confidential or proprietary information or trade secrets of the other, which may become known to each prior to, during or after the performance of this Agreement without the prior written consent of the other. "Confidential or propriety information" and "trade secrets" shall mean any information about the other which is neither publicly known nor legally accessible to the other parties from third parties. Prior to the disclosure of any such confidential or proprietary information or trade secrets, each shall obtain the written approval of the other.

C. General

Consultant warrants that the Services it performs under this Agreement will be performed with the care and skill ordinarily exercised by reputable members of its profession practicing under similar conditions during the period of this Agreement and in the same or similar locality. The AIHA-certified IEA laboratory will perform PCM analysis if specified. Other field PCM analysis will be completed by laboratory-approved field technicians, generally under AAR Guidelines.

2. Payment for Services

A. Fee Schedule & Maximum Costs

The fee schedule in the Proposal specifies the amounts due to Consultant from Client for its Services performed under this Agreement.

B. Schedule of Payment

Invoices will be submitted to Client once a month for services performed during the prior month. Payment to Consultant is due upon presentation to Client, and past due after thirty (30) days of receipt of the invoice, in which case a service fee of 1.5% monthly shall be added to the invoice for such period, and for each 30 days thereafter until the invoice is paid in full, unless specifically arranged otherwise by Consultant and communicated in writing. Client reserves the right to question any item on any invoice and Consultant agrees, upon Client's request, to supply such documentation as is necessary to reasonably justify such invoice amount to Client's reasonable satisfaction; provided, however, that any such inquiry will not postpone any required payment or the service charge set forth above. Client agrees to pay Consultant any costs of collection including reasonable attorneys' fees and costs if payment for Services are not made when due.

C. Expert Fee Expenses

If Client requests Consultant to participate on behalf of Client in litigation regarding the subject matter of this Agreement, Client agrees to pay all of Consultant's expenses arising therefrom at the prevailing rate for Consultant's time plus out-of-pocket costs and expenses, including reasonable attorney fees incurred by Consultant in conjunction with the participation.

3. Indemnity & Insurance

A. Indemnity

Client agrees to defend, indemnify and hold harmless Consultant from and against any and all claims, demands, losses, suits, causes of action, damages, injuries, costs, expenses and liabilities whatsoever, including reasonable attorney fees, arising out of third party claims to the extent that such claim arises out of Consultant's performance of the Services, except to the extent Consultant, or its employees, preformed such Services in a negligent or illegal manner.

B. FORCE MAJEURE:

Consultant shall not be liable for any failure or delay resulting from fire, explosion, flood, storm, act of God, government acts, orders or regulations, civil disturbances, equipment or material shortages, supply chain delays, contingencies or other circumstances which are beyond the control of Consultant which prevent or hinder fulfillment of the contract or which make its fulfillment impracticable and in any case, Consultant shall not be liable for consequential damages or incidental damages without regard to cause.

C. Limitation of Liability

EXCEPT AS EXPRESSLY SET FORTH IN SECTION 1(C) HEREOF, CONSULTANT DISCLAIMS ALL WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL EITHER CONSULTANT OR CLIENT BE LIABLE TO THE OTHER PARTY FOR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY KIND WHETHER FOR BREACH OF ANY WARRANTY, FOR BREACH OR REPUDIATION OF ANY OTHER TERM OR CONDITION OF THIS AGREEMENT, FOR NEGLIGENCE ON THE BASIS OF STRICT LIABILITY OR OTHERWISE.

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General Conditions (cont'd)

D. Insurance

(1) Consultant carries coverage and limits of liability insurance as follows:

(a) Workers Compensation with statutory limits.

(b) Employers' Liability with a minimum policy limit of $1,000,000.00.

(c) Comprehensive General Liability with the following coverage:

I. Limit $1,000,000.00 per occurrence

II. $2,000,000.00 general aggregate

III. $2,000,000.00 products completed/ operations aggregate

IV. $1,000,000.00 personal and advertising injury

V. $300,000.00 fire Damage (any one fire)

VI. $25,000.00 medical expenses (any one person)

(d) Automobile insurance covering all owned, non-owned or hired automobiles used in connection with the work covering bodily injury and property damage with a minimum combined occurrence limit of $1,000,000.00

(e) Professional Liability (claims made) with the following coverage:

$1,000,000.00 per occurrence

(f) Contractor Pollution Liability (claims made):

$1,000,000.00 each occurrence

(g) Umbrella Liability. $5,000,000.00 each occurrence

(2) Client (or Owner if applicable), Subcontractors and Agents agree to provide Consultant, upon request, Certificate(s) of Insurance signed by the insurer evidencing insurance for premise liability, general liability, auto and workers comp. equal or greater than those limits carried by the Consultant.

(3) Consultant shall promptly deliver to Client (or Owner if applicable), upon request, certificate(s) of insurance signed by the insurer for the policies described in (3) (C) above, or certified copies of such insurance policies indicating the existence of such coverage. IEA must be listed as both certificate holder and insured, or additional insured on each certificate of insurance.

4. Assignment

This Agreement shall not be assigned by either party without prior written consent of the other party.

5. Independent Contractor

Consultant is an independent Contractor and shall not be considered an employee, partner or joint venturer of the Client for any purpose.

6. Restriction to hire employees of Consultant

Client agrees to refrain from hiring, contracting, or retaining the services of Consultant's employees during or within 12 months after the termination of Consultant's services. If Client hires an employee of Consultant in violation of this Section 6 without Consultant's written consent, Client shall pay Consultant a placement fee equal to twenty-five percent (25%) of such employee's annual wages.

7. Notices

Any notice under this Agreement shall be in writing and shall be deemed to be properly given when delivered to an officer of Client or the Consultant's Chief Financial Officer, as the case may be, at their addresses as set forth in the Proposal. The courts located in the State of Minnesota shall have exclusive jurisdiction in any actions commenced by Consultant or Client in connection with this Agreement, the Project or the Services.

8. Applicable Law

This Agreement shall be governed by and construed under the laws of the State of Minnesota. Parties agree to participate in pre-suit mediation prior to commencement of an action.

9. Extent of Agreement

This Agreement, together with the Proposal, represents the entire Agreement between Client and Consultant, and supersedes all prior obligations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument, dated and executed by both Client and Consultant.

10. Termination

Upon completion of the Project, Consultant will, at Client's request, deliver to Client or its designee all records, documents or materials in its possession or control of Consultant which are owned by Client. The obligations and provisions of Sections 1B, 2, 3, 5, 6 and 10 shall survive completion of the Project or termination of this Agreement.

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Osseo Area Schools

TO: Kim Hiel, Superintendent
FROM: John Morstad, Executive Director of Finance and Operations
Kelly Benusa, Director of Business Services
SUBJECT: Approval of Worker's Compensation Carrier
DATE: June 23, 2026
CC: Yvonne Shorts-Lind, Executive Director of Human Resources
Marshall Thompson, Director of Human Resources Labor Relations

Recommendation

We recommend the District's current workers' compensation carrier remain SFM for Fiscal Year (FY) 2027, based on the renewal terms, available credits, and continued service stability. The total FY 2027 premium, including broker fees, is $1,294,269, an increase of $15,887 or 1.2% from FY 2026.

Background

The current workers' compensation insurance contract with SFM expires on June 30, 2026. We have reviewed the renewal with attention to pricing, available credits, service quality, and overall value to the District.

SFM's quote includes:

- The experience modification factor increased to 0.98 from .75 in the prior year.
- The renewal includes a discretionary premium discount credit of $157,899.
- Current loss experience suggests renewal pricing could otherwise be 10% to 20% higher, making claims management a continued area of focus in FY 2027.
- SFM continues to provide favorable renewal pricing, including scheduled and discretionary credits totaling $510,899, which help offset underlying cost increases.
- The District's five-year loss ratio is 85.8%, up 14.8 percentage points from the prior year.

Next Steps

1. The change in premium will be included in the adopted budget for FY 2027.
2. Staff will continue refining claims management practices to reduce future claim risk and support an effective workers' compensation program.

Docusign Envelope ID: 95DE01B4-580E-8C4C-8204-D23EDBDB2063

GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 25-26 | Finance Code: 399

Grant Title: Great Start Compensation Support Payment Program | Grant Manager: Carrie Cabe

Type of Submission and Amount

[X] New | Award Amount: $ 514,905.00

[ ] Amended | Existing Amount: | Amended Amount:

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and Wages	-	-	445,150	445,150.00
200 - Employee Benefits	-	-	69,755	69,755.00
300 - Purchased Services	-	-	-	-
400 - Supplies and Materials	-	-	-	-
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 514,905**	**$ 514,905.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State	MN Dept of Human Services	04-500-570-399-369-399	-	514,905	514,905.00
Federal			-	-	-
		Totals	**$ -**	**$ 514,905**	**$ 514,905.00**

APPROVALS

DocuSigned by:
Elizabeth Lantto
CBE6834EC1B946C...
Elizabeth Lantto - District Controller — 6/3/2026 **Date**

DocuSigned by:
Brian Siverson-Hall
21669DF481E9480...
Brian Siverson-Hall - Executive Director, Community Engagement — 6/3/2026 **Date**

Board Approved:

Docusign Envelope ID: 95DE01B4-580E-8C4C-8204-D23EDBDB2063

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
04-500-570-399-186-399	Other Salary Pmts - NonLicensed/NonCertified	-	445,150	445,150.00
04-500-570-399-210-399	FICA/Medicare	-	34,054	34,054.00
04-500-570-399-214-399	PERA	-	33,386	33,386.00
04-500-570-399-219-399	MN Paid Leave	-	1,959	1,959.00
04-500-570-399-280-399	Unemployment Compensation	-	356	356.00
		$ -	**$ 514,905**	**$ 514,905.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A Payment Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2025-2026 school year are to be issued after July 1, 2025. Expenditures eligible for reimbursement for the 2025-2026 fiscal year are those dated July 1, 2025 or after, for which the goods/services and invoice have been received and processed by June 30, 2026.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2026. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Docusign Envelope ID: A5C59750-0CE7-84FA-83B5-6D33E30888F0

GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year:	25-26	Finance Code:	399
Grant Title:	Long-Term Care (LTC) Training Pathways Partnership	Grant Manager:	Emily Watts

Type of Submission and Amount

[X] New Award Amount: $ 14,508.00

[ ] Amended Existing Amount: _____ Amended Amount: _____

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and Wages	-	-	10,468	10,468.00
200 - Employee Benefits	-	-	3,320	3,320.00
300 - Purchased Services	-	-	720	720.00
400 - Supplies and Materials	-	-		-
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 14,508**	**$ 14,508.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other	CAPI	04-500-520-399-099-000	-	14,508	14,508.00
State			-	-	-
Federal			-	-	-
		Totals	**$ -**	**$ 14,508**	**$ 14,508.00**

APPROVALS

DocuSigned by:
Elizabeth Lantto
CBE6834EC1B946C...
Elizabeth Lantto - District Controller 6/9/2026 **Date**

DocuSigned by:
Brian Siverson-Hall
21639DF46E0345C...
Brian Siverson-Hall - Executive Director, Community Engagement 6/9/2026 **Date**

Board Approved:

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
04-500-520-399-114-000	Instructional Administration	-	1,650	1,650.00
04-500-520-399-140-000	Licensed Classroom	-	8,398	8,398.00
04-500-520-399-170-000	Non-Instructional Support	-	420	420.00
04-500-520-399-210-000	FICA/Medicare	-	788	788.00
04-500-520-399-214-000	PERA	-	78	78.00
04-500-520-399-218-000	TRA	-	571	571.00
04-500-520-399-219-000	MN Paid Leave	-	25	25.00
04-500-520-399-220-000	Health Insurance	-	1,138	1,138.00
04-500-520-399-230-000	Life Insurance	-	53	53.00
04-500-520-399-235-000	Dental Insurance	-	55	55.00
04-500-520-399-240-000	Disability Insurance	-	28	28.00
04-500-520-399-250-000	Retirement Savings Plan	-	227	227.00
04-500-520-399-251-000	HSA	-	314	314.00
04-500-520-399-270-000	Workers Compensation	-	33	33.00
04-500-520-399-280-000	Unemployment Compensation	-	10	10.00
04-500-520-399-398-000	Inter-department Chargeback	-	720	720.00
		$ -	**$ 14,508**	**$ 14,508.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A Payment Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2025-2026 school year are to be issued after July 1, 2025. Expenditures eligible for reimbursement for the 2025-2026 fiscal year are those dated July 1, 2025 or after, for which the goods/services and invoice have been received and processed by June 30, 2026.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2026. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Docusign Envelope ID: 02C37F4D-631D-820B-8114-95136B337C92

GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 25-26 Finance Code: 399

Grant Title: Office & Medical Admin Professional Training Grant Manager: Emily Watts

Type of Submission and Amount

☐ New Award Amount:

☒ Amended Existing Amount: $ 3,000.00 Amended Amount: $ 1,500.00

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and Wages	2,300	-	(2,300)	-
200 - Employee Benefits	700	-	(700)	-
300 - Purchased Services	-	-	4,500	4,500.00
400 - Supplies and Materials	-	-	-	-
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
Totals	**$ 3,000**	**$ -**	**$ 1,500**	**$ 4,500.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other	HIRED	04-500-520-399-099-520	3,000	1,500	4,500.00
State			-	-	-
Federal			-	-	-
		Totals	**$ 3,000**	**$ 1,500**	**$ 4,500.00**

APPROVALS

DocuSigned by:
Elizabeth Lantto
CBE6834EC1B946C...
Elizabeth Lantto - District Controller 6/3/2026 **Date**

DocuSigned by:
Brian Siverson-Hall
2B29DF9E5094A6...
Brian Siverson-Hall - Executive Director, Community Engagement 6/3/2026 **Date**

Board Approved:

Osseo Area Schools

Docusign Envelope ID: 02C37F4D-631D-820B-8114-95136B337C92

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
04-500-520-399-170-520	Non-Instructional Support	2,300	(2,300)	-
04-500-520-399-214-520	PERA	175	(175)	-
04-500-520-399-219-520	MN Paid Leave	218	(218)	-
04-500-520-399-220-520	Health Insurance	3	(3)	-
04-500-520-399-230-520	Life Insurance	225	(225)	-
04-500-520-399-235-520	Dental Insurance	3	(3)	-
04-500-520-399-240-520	Disability Insurance	5	(5)	-
04-500-520-399-250-520	Retirement Savings Plan	4	(4)	-
04-500-520-399-251-520	HSA	27	(27)	-
04-500-520-399-270-520	Workers Compensation	22	(22)	-
04-500-520-399-280-520	Unemployment Compensation	13	(13)	-
04-500-520-399-398-520	Inter-department Chargeback	5	(5)	-
04-500-520-399-401-520	Supplies & Material - NonInstructional	-	4,500	4,500.00
		$ 3,000	**$ 1,500**	**$ 4,500.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A Payment Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2025-2026 school year are to be issued after July 1, 2025. Expenditures eligible for reimbursement for the 2025-2026 fiscal year are those dated July 1, 2025 or after, for which the goods/services and invoice have been received and processed by June 30, 2026.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2026. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Docusign Envelope ID: A48A794B-C32A-8B88-8303-ABC3369BE12C

GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 25-26 Finance Code: 401

Grant Title: Title I Grant Manager: Kari Vollrath

Type of Submission and Amount

☐ New Award Amount: _____

☒ Amended Existing Amount: $ 4,062,237.00 Amended Amount: $ 168,631.00

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and Wages	2,752,575	-	(30,814)	2,721,761.00
200 - Employee Benefits	931,428	-	(29,453)	901,975.00
300 - Purchased Services	73,413	-	98,244	171,657.00
400 - Supplies and Materials	150,891	-	124,265	275,156.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	153,930	-	6,389	160,319.00
Totals	**$ 4,062,237**	**$ -**	**$ 168,631**	**$ 4,230,868.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State			-		-
Federal	MDE Award	01-100-216-401-400-011	627,200	-	627,200.00
Federal	MDE Award	01-100-216-401-400-000	3,435,037	168,631	3,603,668.00
		Totals	**$ 4,062,237**	**$ 168,631**	**$ 4,230,868.00**

APPROVALS

DocuSigned by: Elizabeth Lantto
CBE6834EC1B946C... **Elizabeth Lantto - District Controller** 6/2/2026 **Date**

Signed by: Bryan Bass
2674ZAB8668451... **Bryan Bass - Assistant Superintendent for Equity & Achievement** 6/2/2026 **Date**

Board Approved:

Docusign Envelope ID: A48A794B-C32A-8B88-8303-ABC3369BE12C

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-100-216-401-303-000	Federal Contract < $50,000	-	25,153	25,153.00
01-168-216-401-140-000	Licensed Classroom	50,000	14,423	64,423.00
01-168-216-401-145-000	Substitute Teachers	-	1,700	1,700.00
01-168-216-401-161-000	Certified ESPs and Personal Care Assistance	168,181	-	168,181.00
01-168-216-401-185-000	Other Salary Pmts - Licensed/Certified	13,827	-	13,827.00
01-168-216-401-186-000	Other Salary Pmts - NonLicensed/NonCertified	2,250	-	2,250.00
01-168-216-401-210-000	FICA/Medicare	17,921	1,233	19,154.00
01-168-216-401-214-000	PERA	12,783	(1)	12,782.00
01-168-216-401-218-000	TRA	6,064	1,779	7,843.00
01-168-216-401-219-000	MN Paid Leave	-	779	779.00
01-168-216-401-220-000	Health Insurance	19,471	(3,303)	16,168.00
01-168-216-401-230-000	Life Insurance	130	(20)	110.00
01-168-216-401-235-000	Dental Insurance	306	30	336.00
01-168-216-401-240-000	Disability Insurance	1,029	73	1,102.00
01-168-216-401-250-000	Retirement Savings Plan	1,668	(1,299)	369.00
01-168-216-401-251-000	HSA	3,283	409	3,692.00
01-168-216-401-270-000	Workers Compensation	937	65	1,002.00
01-168-216-401-280-000	Unemployment Compensation	8,075	(7,875)	200.00
01-168-216-401-303-000	Federal Contract < $50,000	-	41,246	41,246.00
01-168-216-401-367-000	Staff Development	34,000	(34,000)	-
01-168-216-401-430-000	Supplies & Materials - Instructional	12,617	16,647	29,264.00
01-171-216-401-143-000	Classroom Support Licensed	25,520	(25,520)	-
01-171-216-401-145-000	Substitute Teachers	-	1,800	1,800.00
01-171-216-401-161-000	Certified ESPs and Personal Care Assistance	129,136	1,119	130,255.00
01-171-216-401-185-000	Other Salary Pmts - Licensed/Certified	-	14,224	14,224.00
01-171-216-401-210-000	FICA/Medicare	11,831	(641)	11,190.00
01-171-216-401-214-000	PERA	9,685	84	9,769.00
01-171-216-401-218-000	TRA	2,424	(676)	1,748.00
01-171-216-401-219-000	MN Paid Leave	-	455	455.00
01-171-216-401-220-000	Health Insurance	16,927	6,623	23,550.00
01-171-216-401-230-000	Life Insurance	157	(15)	142.00
01-171-216-401-235-000	Dental Insurance	440	(182)	258.00
01-171-216-401-240-000	Disability Insurance	724	(125)	599.00
01-171-216-401-250-000	Retirement Savings Plan	436	(67)	369.00
01-171-216-401-251-000	HSA	5,216	3,030	8,246.00
01-171-216-401-270-000	Workers Compensation	619	(34)	585.00
01-171-216-401-280-000	Unemployment Compensation	6,180	(6,063)	117.00
01-171-216-401-303-000	Federal Contract < $50,000	20,133	8,838	28,971.00
01-171-216-401-367-000	Staff Development	-	7,719	7,719.00
01-171-216-401-430-000	Supplies & Materials - Instructional	-	29,961	29,961.00
01-174-216-401-145-000	Substitute Teachers	-	750	750.00
01-174-216-401-161-000	Certified ESPs and Personal Care Assistance	156,215	(6,078)	150,137.00
01-174-216-401-185-000	Other Salary Pmts - Licensed/Certified	7,363	(1,918)	5,445.00
01-174-216-401-186-000	Other Salary Pmts - NonLicensed/NonCertified	1,850	(1,000)	850.00
01-174-216-401-210-000	FICA/Medicare	12,877	2,262	15,139.00
01-174-216-401-214-000	PERA	12,072	2,306	14,378.00
01-174-216-401-218-000	TRA	699	(91)	608.00
01-174-216-401-219-000	MN Paid Leave	-	692	692.00
01-174-216-401-220-000	Health Insurance	18,745	11,826	30,571.00
01-174-216-401-230-000	Life Insurance	174	25	199.00
01-174-216-401-235-000	Dental Insurance	600	(216)	384.00
01-174-216-401-240-000	Disability Insurance	861	17	878.00
01-174-216-401-250-000	Retirement Savings Plan	1,591	(144)	1,447.00
01-174-216-401-251-000	HSA	4,353	2,747	7,100.00
01-174-216-401-270-000	Workers Compensation	673	119	792.00
01-174-216-401-280-000	Unemployment Compensation	7,597	(7,471)	126.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-174-216-401-401-000	Supplies & Material - NonInstructional	-	349	349.00
01-174-216-401-406-000	Instructional Software License Agreements	7,000	-	7,000.00
01-174-216-401-430-000	Supplies & Materials - Instructional	1,101	13,050	14,151.00
01-175-216-401-140-000	Licensed Classroom	87,344	(4,511)	82,833.00
01-175-216-401-143-000	Classroom Support Licensed	11,355	(164)	11,191.00
01-175-216-401-145-000	Substitute Teachers	-	750	750.00
01-175-216-401-161-000	Certified ESPs and Personal Care Assistance	75,530	1,568	77,098.00
01-175-216-401-185-000	Other Salary Pmts - Licensed/Certified	3,500	-	3,500.00
01-175-216-401-186-000	Other Salary Pmts - NonLicensed/NonCertified	500	-	500.00
01-175-216-401-210-000	FICA/Medicare	13,634	(180)	13,454.00
01-175-216-401-214-000	PERA	5,702	118	5,820.00
01-175-216-401-218-000	TRA	9,709	(68)	9,641.00
01-175-216-401-219-000	MN Paid Leave	-	537	537.00
01-175-216-401-220-000	Health Insurance	8,420	(6,205)	2,215.00
01-175-216-401-230-000	Life Insurance	111	-	111.00
01-175-216-401-235-000	Dental Insurance	205	(171)	34.00
01-175-216-401-240-000	Disability Insurance	851	(17)	834.00
01-175-216-401-250-000	Retirement Savings Plan	296	(116)	180.00
01-175-216-401-251-000	HSA	2,177	(1,697)	480.00
01-175-216-401-270-000	Workers Compensation	713	(10)	703.00
01-175-216-401-280-000	Unemployment Compensation	3,685	(3,544)	141.00
01-175-216-401-303-000	Federal Contract < $50,000	-	11,571	11,571.00
01-175-216-401-401-000	Supplies & Material - NonInstructional	399	-	399.00
01-175-216-401-406-000	Instructional Software License Agreements	-	210	210.00
01-175-216-401-430-000	Supplies & Materials - Instructional	3,137	13,744	16,881.00
01-178-216-401-140-000	Licensed Classroom	128,481	(7,981)	120,500.00
01-178-216-401-145-000	Substitute Teachers	-	2,100	2,100.00
01-178-216-401-161-000	Certified ESPs and Personal Care Assistance	36,621	-	36,621.00
01-178-216-401-185-000	Other Salary Pmts - Licensed/Certified	3,605	5,624	9,229.00
01-178-216-401-186-000	Other Salary Pmts - NonLicensed/NonCertified	474	-	474.00
01-178-216-401-210-000	FICA/Medicare	12,942	(19)	12,923.00
01-178-216-401-214-000	PERA	2,782	-	2,782.00
01-178-216-401-218-000	TRA	12,548	384	12,932.00
01-178-216-401-219-000	MN Paid Leave	-	525	525.00
01-178-216-401-220-000	Health Insurance	26,162	(14,814)	11,348.00
01-178-216-401-230-000	Life Insurance	153	(7)	146.00
01-178-216-401-235-000	Dental Insurance	783	(337)	446.00
01-178-216-401-240-000	Disability Insurance	823	(40)	783.00
01-178-216-401-250-000	Retirement Savings Plan	3,303	(130)	3,173.00
01-178-216-401-251-000	HSA	7,103	(3,612)	3,491.00
01-178-216-401-270-000	Workers Compensation	677	(22)	655.00
01-178-216-401-280-000	Unemployment Compensation	1,854	(1,723)	131.00
01-178-216-401-303-000	Federal Contract < $50,000	-	7,016	7,016.00
01-178-216-401-362-000	Transp.-Depart.	-	700	700.00
01-178-216-401-367-000	Staff Development	-	8,398	8,398.00
01-178-216-401-430-000	Supplies & Materials - Instructional	639	15,117	15,756.00
01-178-216-401-466-000	Instructional Tech Devices	1,200	-	1,200.00
01-179-216-401-143-000	Classroom Support Licensed	132,259	1,535	133,794.00
01-179-216-401-145-000	Substitute Teachers	-	1,050	1,050.00
01-179-216-401-210-000	FICA/Medicare	10,118	198	10,316.00
01-179-216-401-218-000	TRA	12,565	(8,119)	4,446.00
01-179-216-401-219-000	MN Paid Leave	-	408	408.00
01-179-216-401-220-000	Health Insurance	6,897	4,506	11,403.00
01-179-216-401-230-000	Life Insurance	79	-	79.00
01-179-216-401-235-000	Dental Insurance	397	-	397.00
01-179-216-401-240-000	Disability Insurance	675	7	682.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-179-216-401-250-000	Retirement Savings Plan	1,856	(1,039)	817.00
01-179-216-401-251-000	HSA	2,627	(227)	2,400.00
01-179-216-401-270-000	Workers Compensation	529	10	539.00
01-179-216-401-280-000	Unemployment Compensation	105	3	108.00
01-179-216-401-303-000	Federal Contract < $50,000	-	372	372.00
01-179-216-401-367-000	Staff Development	-	785	785.00
01-179-216-401-430-000	Supplies & Materials - Instructional	-	13,709	13,709.00
01-181-216-401-140-000	Licensed Classroom	24,026	(24,026)	-
01-181-216-401-143-000	Classroom Support Licensed	59,358	24,272	83,630.00
01-181-216-401-145-000	Substitute Teachers	-	350	350.00
01-181-216-401-156-000	School Social Worker	13,864	(199)	13,665.00
01-181-216-401-161-000	Certified ESPs and Personal Care Assistance	50,790	-	50,790.00
01-181-216-401-210-000	FICA/Medicare	11,325	30	11,355.00
01-181-216-401-214-000	PERA	3,809	-	3,809.00
01-181-216-401-218-000	TRA	9,238	341	9,579.00
01-181-216-401-219-000	MN Paid Leave	-	448	448.00
01-181-216-401-220-000	Health Insurance	18,580	7,766	26,346.00
01-181-216-401-230-000	Life Insurance	124	-	124.00
01-181-216-401-235-000	Dental Insurance	672	11	683.00
01-181-216-401-240-000	Disability Insurance	852	(122)	730.00
01-181-216-401-250-000	Retirement Savings Plan	1,533	174	1,707.00
01-181-216-401-251-000	HSA	5,546	1,334	6,880.00
01-181-216-401-270-000	Workers Compensation	663	(69)	594.00
01-181-216-401-280-000	Unemployment Compensation	2,517	(2,398)	119.00
01-181-216-401-303-000	Federal Contract < $50,000	-	4,371	4,371.00
01-181-216-401-367-000	Staff Development	-	5,186	5,186.00
01-181-216-401-401-000	Supplies & Material - NonInstructional	-	103	103.00
01-181-216-401-430-000	Supplies & Materials - Instructional	2,439	12,561	15,000.00
01-386-216-401-116-000	Managers & Supervisors	-	78,280	78,280.00
01-386-216-401-140-000	Licensed Classroom	222,559	(74,610)	147,949.00
01-386-216-401-142-000	Licensed Support	46,378	(27,106)	19,272.00
01-386-216-401-145-000	Substitute Teachers	-	700	700.00
01-386-216-401-185-000	Other Salary Pmts - Licensed/Certified	-	10,620	10,620.00
01-386-216-401-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	11,000	11,000.00
01-386-216-401-210-000	FICA/Medicare	20,570	(82)	20,488.00
01-386-216-401-214-000	PERA	-	6,696	6,696.00
01-386-216-401-218-000	TRA	25,544	(8,131)	17,413.00
01-386-216-401-219-000	MN Paid Leave	-	790	790.00
01-386-216-401-220-000	Health Insurance	33,074	(8,987)	24,087.00
01-386-216-401-230-000	Life Insurance	216	259	475.00
01-386-216-401-235-000	Dental Insurance	1,127	(56)	1,071.00
01-386-216-401-240-000	Disability Insurance	1,372	(120)	1,252.00
01-386-216-401-250-000	Retirement Savings Plan	5,263	(1,663)	3,600.00
01-386-216-401-251-000	HSA	6,604	(4,204)	2,400.00
01-386-216-401-270-000	Workers Compensation	1,075	(47)	1,028.00
01-386-216-401-280-000	Unemployment Compensation	215	(9)	206.00
01-100-216-401-185-011	Other Salary Pmts - Licensed/Certified	5,005	-	5,005.00
01-100-216-401-186-011	Other Salary Pmts - NonLicensed/NonCertified	1,828	-	1,828.00
01-100-216-401-210-011	FICA/Medicare	523	-	523.00
01-100-216-401-214-011	PERA	475	-	475.00
01-100-216-401-218-011	TRA	137	-	137.00
01-100-216-401-219-011	MN Paid Leave	-	22	22.00
01-100-216-401-270-011	Workers Compensation	27	-	27.00
01-100-216-401-280-011	Unemployment Compensation	5	-	5.00
01-100-216-401-303-011	Federal Contract < $50,000	7,000	-	7,000.00
01-100-216-401-401-011	Supplies & Material - NonInstructional	4,000	-	4,000.00

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-100-216-401-430-011	Supplies & Materials - Instructional	81,001	-	81,001.00
01-100-216-401-895-011	Fed. Indirect Cost Chargeback	153,930	6,389	160,319.00
01-100-216-401-114-192	Instructional Administration	73,002	2,141	75,143.00
01-100-216-401-210-192	FICA/Medicare	5,459	289	5,748.00
01-100-216-401-218-192	TRA	6,779	593	7,372.00
01-100-216-401-219-192	MN Paid Leave	-	226	226.00
01-100-216-401-220-192	Health Insurance	10,361	-	10,361.00
01-100-216-401-230-192	Life Insurance	61	-	61.00
01-100-216-401-235-192	Dental Insurance	168	-	168.00
01-100-216-401-240-192	Disability Insurance	364	19	383.00
01-100-216-401-250-192	Retirement Savings Plan	1,500	-	1,500.00
01-100-216-401-251-192	HSA	2,400	-	2,400.00
01-100-216-401-270-192	Workers Compensation	285	16	301.00
01-100-216-401-280-192	Unemployment Compensation	57	3	60.00
01-100-216-401-405-192	Non Instr. Software License Agreements	6,600	-	6,600.00
01-100-216-401-156-637	School Social Worker	65,579	(945)	64,634.00
01-100-216-401-210-637	FICA/Medicare	5,017	(73)	4,944.00
01-100-216-401-218-637	TRA	6,230	111	6,341.00
01-100-216-401-219-637	MN Paid Leave	-	284	284.00
01-100-216-401-220-637	Health Insurance	18,272	-	18,272.00
01-100-216-401-230-637	Life Insurance	50	-	50.00
01-100-216-401-235-637	Dental Insurance	277	-	277.00
01-100-216-401-240-637	Disability Insurance	334	(4)	330.00
01-100-216-401-251-637	HSA	3,960	-	3,960.00
01-100-216-401-270-637	Workers Compensation	262	(3)	259.00
01-100-216-401-280-637	Unemployment Compensation	52	-	52.00
01-100-216-401-303-638	Federal Contract < $50,000	-	1,068	1,068.00
01-168-216-401-185-638	Other Salary Pmts - Licensed/Certified	850	800	1,650.00
01-168-216-401-186-638	Other Salary Pmts - NonLicensed/NonCertified	433	200	633.00
01-168-216-401-210-638	FICA/Medicare	98	77	175.00
01-168-216-401-214-638	PERA	32	15	47.00
01-168-216-401-218-638	TRA	81	81	162.00
01-168-216-401-219-638	MN Paid Leave	-	9	9.00
01-168-216-401-270-638	Workers Compensation	5	4	9.00
01-168-216-401-280-638	Unemployment Compensation	1	1	2.00
01-168-216-401-401-638	Supplies & Material - NonInstructional	100	-	100.00
01-168-216-401-430-638	Supplies & Materials - Instructional	3,125	2,550	5,675.00
01-168-216-401-490-638	Food	4,000	(3,737)	263.00
01-171-216-401-185-638	Other Salary Pmts - Licensed/Certified	1,530	(1,030)	500.00
01-171-216-401-186-638	Other Salary Pmts - NonLicensed/NonCertified	346	(146)	200.00
01-171-216-401-210-638	FICA/Medicare	144	(90)	54.00
01-171-216-401-214-638	PERA	26	(12)	14.00
01-171-216-401-218-638	TRA	145	(96)	49.00
01-171-216-401-219-638	MN Paid Leave	-	3	3.00
01-171-216-401-270-638	Workers Compensation	8	(5)	3.00
01-171-216-401-280-638	Unemployment Compensation	1	-	1.00
01-171-216-401-430-638	Supplies & Materials - Instructional	-	250	250.00
01-171-216-401-490-638	Food	2,890	1,126	4,016.00
01-174-216-401-303-638	Federal Contract < $50,000	1,000	-	1,000.00
01-174-216-401-430-638	Supplies & Materials - Instructional	734	-	734.00
01-174-216-401-490-638	Food	2,500	-	2,500.00
01-175-216-401-185-638	Other Salary Pmts - Licensed/Certified	808	(143)	665.00
01-175-216-401-186-638	Other Salary Pmts - NonLicensed/NonCertified	648	(648)	-
01-175-216-401-210-638	FICA/Medicare	111	(61)	50.00
01-175-216-401-214-638	PERA	49	(49)	-
01-175-216-401-218-638	TRA	77	(12)	65.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-175-216-401-219-638	MN Paid Leave	-	3	3.00
01-175-216-401-270-638	Workers Compensation	6	(3)	3.00
01-175-216-401-280-638	Unemployment Compensation	1	-	1.00
01-175-216-401-303-638	Federal Contract < $50,000	-	700	700.00
01-175-216-401-401-638	Supplies & Material - NonInstructional	-	250	250.00
01-175-216-401-430-638	Supplies & Materials - Instructional	-	948	948.00
01-175-216-401-490-638	Food	2,285	(985)	1,300.00
01-178-216-401-303-638	Federal Contract < $50,000	-	1,450	1,450.00
01-178-216-401-430-638	Supplies & Materials - Instructional	500	(50)	450.00
01-178-216-401-490-638	Food	5,261	(1,400)	3,861.00
01-179-216-401-185-638	Other Salary Pmts - Licensed/Certified	425	-	425.00
01-179-216-401-186-638	Other Salary Pmts - NonLicensed/NonCertified	160	-	160.00
01-179-216-401-210-638	FICA/Medicare	45	-	45.00
01-179-216-401-214-638	PERA	12	-	12.00
01-179-216-401-218-638	TRA	40	-	40.00
01-179-216-401-219-638	MN Paid Leave	-	1	1.00
01-179-216-401-270-638	Workers Compensation	2	-	2.00
01-179-216-401-280-638	Unemployment Compensation	1	-	1.00
01-179-216-401-360-638	Transportation-Public	640	(640)	-
01-179-216-401-362-638	Transp.-Depart.	-	1,280	1,280.00
01-179-216-401-430-638	Supplies & Materials - Instructional	1,050	-	1,050.00
01-179-216-401-490-638	Food	1,163	1,043	2,206.00
01-181-216-401-401-638	Supplies & Material - NonInstructional	-	50	50.00
01-181-216-401-490-638	Food	3,650	(50)	3,600.00
01-386-216-401-185-638	Other Salary Pmts - Licensed/Certified	1,428	(1,428)	-
01-386-216-401-186-638	Other Salary Pmts - NonLicensed/NonCertified	432	(432)	-
01-386-216-401-210-638	FICA/Medicare	142	(142)	-
01-386-216-401-214-638	PERA	168	(168)	-
01-386-216-401-270-638	Workers Compensation	7	(7)	-
01-386-216-401-280-638	Unemployment Compensation	2	(2)	-
01-386-216-401-360-638	Transportation-Public	640	260	900.00
01-386-216-401-430-638	Supplies & Materials - Instructional	-	804	804.00
01-386-216-401-490-638	Food	3,500	1,115	4,615.00
01-100-216-401-145-641	Substitute Teachers	-	7,500	7,500.00
01-100-216-401-185-641	Other Salary Pmts - Licensed/Certified	66,500	(7,500)	59,000.00
01-100-216-401-186-641	Other Salary Pmts - NonLicensed/NonCertified	10,184	(346)	9,838.00
01-100-216-401-210-641	FICA/Medicare	5,866	(26)	5,840.00
01-100-216-401-214-641	PERA	764	(26)	738.00
01-100-216-401-218-641	TRA	6,318	206	6,524.00
01-100-216-401-219-641	MN Paid Leave	-	313	313.00
01-100-216-401-270-641	Workers Compensation	307	(2)	305.00
01-100-216-401-280-641	Unemployment Compensation	61	-	61.00
01-100-216-401-303-641	Federal Contract < $50,000	-	10,400	10,400.00
01-100-216-401-367-641	Staff Development	10,000	(10,000)	-
01-100-216-401-406-641	Instructional Software License Agreements	-	6,900	6,900.00
01-168-216-401-140-667	Licensed Classroom	113,547	(91,165)	22,382.00
01-168-216-401-143-667	Classroom Support Licensed	39,742	89,619	129,361.00
01-168-216-401-210-667	FICA/Medicare	11,727	(119)	11,608.00
01-168-216-401-218-667	TRA	14,562	324	14,886.00
01-168-216-401-219-667	MN Paid Leave	-	457	457.00
01-168-216-401-220-667	Health Insurance	5,533	-	5,533.00
01-168-216-401-230-667	Life Insurance	82	-	82.00
01-168-216-401-235-667	Dental Insurance	118	-	118.00
01-168-216-401-240-667	Disability Insurance	782	(8)	774.00
01-168-216-401-250-667	Retirement Savings Plan	2,430	-	2,430.00
01-168-216-401-251-667	HSA	1,320	-	1,320.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-168-216-401-270-667	Workers Compensation	613	(6)	607.00
01-168-216-401-280-667	Unemployment Compensation	123	(2)	121.00
01-171-216-401-140-667	Licensed Classroom	22,709	(3,208)	19,501.00
01-171-216-401-143-667	Classroom Support Licensed	114,729	10,267	124,996.00
01-171-216-401-210-667	FICA/Medicare	10,514	540	11,054.00
01-171-216-401-218-667	TRA	13,057	1,118	14,175.00
01-171-216-401-219-667	MN Paid Leave	-	436	436.00
01-171-216-401-220-667	Health Insurance	14,889	(4,430)	10,459.00
01-171-216-401-230-667	Life Insurance	81	-	81.00
01-171-216-401-235-667	Dental Insurance	450	(67)	383.00
01-171-216-401-240-667	Disability Insurance	701	36	737.00
01-171-216-401-250-667	Retirement Savings Plan	360	1,800	2,160.00
01-171-216-401-251-667	HSA	672	2,400	3,072.00
01-171-216-401-270-667	Workers Compensation	550	28	578.00
01-171-216-401-280-667	Unemployment Compensation	110	6	116.00
01-174-216-401-140-667	Licensed Classroom	14,351	5,150	19,501.00
01-174-216-401-143-667	Classroom Support Licensed	114,328	3,812	118,140.00
01-174-216-401-210-667	FICA/Medicare	9,844	685	10,529.00
01-174-216-401-218-667	TRA	12,224	1,279	13,503.00
01-174-216-401-219-667	MN Paid Leave	-	415	415.00
01-174-216-401-220-667	Health Insurance	19,148	(10,510)	8,638.00
01-174-216-401-230-667	Life Insurance	89	-	89.00
01-174-216-401-235-667	Dental Insurance	437	(306)	131.00
01-174-216-401-240-667	Disability Insurance	656	46	702.00
01-174-216-401-250-667	Retirement Savings Plan	2,001	477	2,478.00
01-174-216-401-251-667	HSA	4,675	(2,803)	1,872.00
01-174-216-401-270-667	Workers Compensation	515	36	551.00
01-174-216-401-280-667	Unemployment Compensation	103	7	110.00
01-175-216-401-140-667	Licensed Classroom	22,709	(327)	22,382.00
01-175-216-401-143-667	Classroom Support Licensed	126,739	(39,701)	87,038.00
01-175-216-401-210-667	FICA/Medicare	11,433	(3,062)	8,371.00
01-175-216-401-218-667	TRA	14,198	(3,464)	10,734.00
01-175-216-401-219-667	MN Paid Leave	-	330	330.00
01-175-216-401-220-667	Health Insurance	11,788	-	11,788.00
01-175-216-401-230-667	Life Insurance	82	-	82.00
01-175-216-401-235-667	Dental Insurance	403	-	403.00
01-175-216-401-240-667	Disability Insurance	762	(204)	558.00
01-175-216-401-250-667	Retirement Savings Plan	2,160	-	2,160.00
01-175-216-401-251-667	HSA	960	2,400	3,360.00
01-175-216-401-270-667	Workers Compensation	598	(160)	438.00
01-175-216-401-280-667	Unemployment Compensation	120	(32)	88.00
01-178-216-401-140-667	Licensed Classroom	22,709	(327)	22,382.00
01-178-216-401-143-667	Classroom Support Licensed	98,304	(753)	97,551.00
01-178-216-401-210-667	FICA/Medicare	9,258	(83)	9,175.00
01-178-216-401-218-667	TRA	11,496	269	11,765.00
01-178-216-401-219-667	MN Paid Leave	-	361	361.00
01-178-216-401-220-667	Health Insurance	21,606	-	21,606.00
01-178-216-401-230-667	Life Insurance	82	-	82.00
01-178-216-401-235-667	Dental Insurance	504	-	504.00
01-178-216-401-240-667	Disability Insurance	617	(5)	612.00
01-178-216-401-250-667	Retirement Savings Plan	2,160	-	2,160.00
01-178-216-401-251-667	HSA	6,480	-	6,480.00
01-178-216-401-270-667	Workers Compensation	484	(4)	480.00
01-178-216-401-280-667	Unemployment Compensation	96	-	96.00
01-179-216-401-140-667	Licensed Classroom	15,898	477	16,375.00
01-179-216-401-143-667	Classroom Support Licensed	133,333	(1,036)	132,297.00

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-179-216-401-210-667	FICA/Medicare	11,416	(43)	11,373.00
01-179-216-401-218-667	TRA	14,177	408	14,585.00
01-179-216-401-219-667	MN Paid Leave	-	448	448.00
01-179-216-401-220-667	Health Insurance	18,284	-	18,284.00
01-179-216-401-230-667	Life Insurance	85	-	85.00
01-179-216-401-235-667	Dental Insurance	403	-	403.00
01-179-216-401-240-667	Disability Insurance	761	(3)	758.00
01-179-216-401-250-667	Retirement Savings Plan	2,520	-	2,520.00
01-179-216-401-251-667	HSA	5,760	-	5,760.00
01-179-216-401-270-667	Workers Compensation	597	(2)	595.00
01-179-216-401-280-667	Unemployment Compensation	119	-	119.00
01-181-216-401-140-667	Licensed Classroom	18,939	(3,904)	15,035.00
01-181-216-401-143-667	Classroom Support Licensed	121,640	(869)	120,771.00
01-181-216-401-210-667	FICA/Medicare	10,754	(365)	10,389.00
01-181-216-401-218-667	TRA	13,355	(32)	13,323.00
01-181-216-401-219-667	MN Paid Leave	-	409	409.00
01-181-216-401-220-667	Health Insurance	26,390	1	26,391.00
01-181-216-401-230-667	Life Insurance	85	-	85.00
01-181-216-401-235-667	Dental Insurance	470	-	470.00
01-181-216-401-240-667	Disability Insurance	717	(24)	693.00
01-181-216-401-250-667	Retirement Savings Plan	-	360	360.00
01-181-216-401-251-667	HSA	1,440	4,800	6,240.00
01-181-216-401-270-667	Workers Compensation	562	(19)	543.00
01-181-216-401-280-667	Unemployment Compensation	110	(1)	109.00
01-386-216-401-143-667	Classroom Support Licensed	92,754	4,376	97,130.00
01-386-216-401-210-667	FICA/Medicare	7,096	334	7,430.00
01-386-216-401-218-667	TRA	8,812	716	9,528.00
01-386-216-401-219-667	MN Paid Leave	-	293	293.00
01-386-216-401-220-667	Health Insurance	13,468	8,680	22,148.00
01-386-216-401-230-667	Life Insurance	65	(4)	61.00
01-386-216-401-235-667	Dental Insurance	306	30	336.00
01-386-216-401-240-667	Disability Insurance	473	22	495.00
01-386-216-401-250-667	Retirement Savings Plan	1,299	429	1,728.00
01-386-216-401-251-667	HSA	3,283	1,517	4,800.00
01-386-216-401-270-667	Workers Compensation	371	18	389.00
01-386-216-401-280-667	Unemployment Compensation	74	4	78.00
		$ 4,062,237	**$ 168,631**	**$ 4,230,868.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A Payment Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2025-2026 school year are to be issued after July 1, 2025. Expenditures eligible for reimbursement for the 2025-2026 fiscal year are those dated July 1, 2025 or after, for which the goods/services and invoice have been received and processed by June 30, 2026.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2026. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Docusign Envelope ID: FE7E302C-E285-8BBF-80DA-7894A90AEE5D

GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 25-26 Finance Code: 699

Grant Title: BrightWorks - Therapy Kit Grant Manager: Robyn Voss

Type of Submission and Amount

[X] New Award Amount: $ 1,192.00

[ ] Amended Existing Amount: Amended Amount:

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and wages	-	-	-	-
200 - Employee Benefits	-	-	-	-
300 - Purchased Services	-	-	-	-
400 - Supplies and Materials	-	-	1,192	1,192.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 1,192**	**$ 1,192.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State			-	-	-
Federal	BrightWorks	01-006-400-699-R405-000	-	1,192	1,192.00
		Totals	**$ -**	**$ 1,192**	**$ 1,192.00**

APPROVALS

DocuSigned by:
Elizabeth Lantto
CBE6834EC1B946C...
Elizabeth Lantto - District Controller 6/8/2026 **Date**

Signed by:
Bryan Bass
2C742AB89C8045F...
Bryan Bass - Assistant Superintendent for Equity & Achievement 6/8/2026 **Date**

Board Approved:

Osseo Area Schools

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-006-400-699-430-000	Supplies & Materials - Instructional	-	1,192	1,192.00
		$ -	**$ 1,192**	**$ 1,192.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A Payment Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2025-2026 school year are to be issued after July 1, 2025. Expenditures eligible for reimbursement for the 2025-2026 fiscal year are those dated July 1, 2025 or after, for which the goods/services and invoice have been received and processed by June 30, 2026.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2026. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Docusign Envelope ID: 1D14E68F-A87B-85EF-8374-B6B00BA8C112

GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 25-26 Finance Code: 699

Grant Title: Local Foods for Schools (LFS) Cost-Share Award Grant Manager: Jeff Ansorge

Type of Submission and Amount

[X] New Award Amount: $ 1,454.00

[ ] Amended Existing Amount: Amended Amount:

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and wages	-	-	-	-
200 - Employee Benefits	-	-	-	-
300 - Purchased Services	-	-	-	-
400 - Supplies and Materials	-	-	1,454	1,454.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 1,454**	**$ 1,454.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State			-	-	-
Federal	MN Dept Agriculture	02-005-770-699-405-000	-	1,454	1,454.00
		Totals	**$ -**	**$ 1,454**	**$ 1,454.00**

APPROVALS

DocuSigned by:
Elizabeth Lantto
CBE6834EC1B946E...
Elizabeth Lantto - District Controller 6/8/2026 **Date**

Signed by:
John Monstad - Executive Director, Finance and Operations 6/8/2026 **Date**

Board Approved:

Osseo Area Schools

Docusign Envelope ID: 1D14E68F-A87B-85EF-8374-B6B00BA8C112

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
02-005-770-699-497-000	Food/Non-Whse.	-	1,454.00	1,454.00
	Total	**$ -**	**$1,454**	**$ 1,454.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A Payment Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2025-2026 school year are to be issued after July 1, 2025. Expenditures eligible for reimbursement for the 2025-2026 fiscal year are those dated July 1, 2025 or after, for which the goods/services and invoice have been received and processed by June 30, 2026.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2026. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Date June 23, 2026

RESOLUTION

DELEGATION OF AUTHORITY BY THE SCHOOL BOARD OF INDEPENDENT SCHOOL DISTRICT NO. 279
TO CERTAIN EMPLOYEES SERVING AS FEDERAL GRANT BUDGET MANAGERS

WHEREAS, the Independent School District No. 279 (hereinafter ISD279) School Board is authorized by Minnesota Statutes§ 123B.02, subdivision 1 to have general charge of the business of the school district; and

WHEREAS, in accordance with that authority, the ISD279 School Board approves federal grant applications and the expenditure of funds received through federal grant applications among other contracts or agreements necessary for the operation of the school district; and

WHEREAS, the execution of an application for federal grants and the budget management of federal grants approved by the School Board is a function that does not require the exercise of independent authority and may therefore be delegated; and

WHEREAS, on May 19, 2026 the school board authorized federal grant budget managers to legally bind and since May 19, 2026, changes have occurred affecting this authority.

NOW THEREFORE IT IS HEREBY RESOLVED that the following federal grant budget managers are authorized to bind ISD 279 for fiscal year 2026 in the application for and management of the identified federal grant budgets within the annual budgets adopted by the ISD 279 school board

Grant Manager	Grant
Emily Watts	Adult Basic Education
Ethan Neerdaels	American Indian Education
Robyn Voss	BrightWorks – Therapy Kit
Jill Kind	Carl Perkins
Jeffrey Ansorge	Fresh Fruit and Veggies
Sonni Buerskin	General Special Education
Michelle Krelic	Implementation, Enhancement, and Expansion of Medicaid & CHIL School-Based Services
Elizabeth Ronning	Infant and Toddlers 0-2
Emily Watts	Integrated English Literacy and Civics Education
Jeffrey Ansorge	Local Foods for Schools (LFS) Cost-Share Award
Sonni Buerskin	Mandatory Coordinated Early Intervening Services
Kristine Solyst	McKinney Vento Homeless Children
Jill Lesne	Minnesota State Personnel Development
Kiersten Nicholson	New American Student Support
Korto Dixon	Preschool Incentive
Jessica Nanti	Stronger Connections
Kari Vollrath	Title I – Improving the Academic Achievement of the Disadvantaged
Emily Woolsey	Title II – Teacher and Principal Training and Recruitment
Kiersten Nicholson	Title III – English Language Acquisition
Jill Kind	Title IV – Student Support and Academic Enrichment

BE IT FURTHER RESOLVED that the above-identified budget managers have the authority necessary to certify the truth, accuracy and completeness of annual and final fiscal reports or vouchers requesting payment required by the terms and conditions of the federal grant award and approved project budgets.

Osseo Area Schools

MEMO

To: Dr. Kim Hiel, Superintendent
From: Anthony Padrnos, Executive Director of Technology
Gerald Edwards Sr., Director of Information Systems & Security
Date: May 19, 2026
Re: Managed Detection and Response (MDR) solution

Recommendation
It is our recommendation that the board approve the renewal of our Managed Detection and Response (MDR) solution with Red Canary.

Background

Osseo Area Schools uses Red Canary for our MDR solution. This solution is a critical part of our cyber security strategy. Red Canary provides 24/7 monitoring of our technology environment to detect and respond to suspicious activity.

We recommend approving the renewal of Red Canary on a three year contract for $231,840 in FY27, $231,840 in FY28, and $231,840 in FY29. This purchase aligns with our budget and has been approved through the PEAR process for FY27.

Osseo Area Schools

Educational Service Center
Osseo Area Schools
11200 93rd Avenue N
Maple Grove, MN 55369
763-391-7027

PURCHASE ORDER NO. P270158

NOTE: The PO number must appear on Invoices and packing slips.
Email invoices to accountspayable@district279.org

VENDOR
mayasri@cdw.com
54537
CDW GOVERNMENT
230 N MILWAUKEE AVENUE
VERNON HILLS IL 60061

ATTN: ACCT# 3512064 MAYANK SRIVASTAVA

SHIP TO
ESC - INFORMATION SYSTEMS
ISD 279 WAREHOUSE
9375 ZACHARY LN N
MAPLE GROVE MN 55369

ATTN: GERALD EDWARDS SR.

ORDER DATE:	BUYER:	REQ. NO.:	REQUIRED BY:
05/20/26	LIA VANG	R270126	

TERMS:	F.O.B.:	DESC.:
NET 30 DAYS	NO FREIGHT CHARGE	YEAR-1OF3

ITEM#	QUANTITY	UOM	DESCRIPTION	UNIT PRICE	EXTENSION
			Order comments: Pricing per attached Quote ID #738368 Term 36 Months (Billing Annually - Term Dates are 07/01/2026-06/30/2029) - Year 1 of 3 ***IMPORTANT*** Deliver and invoice AFTER July 1, 2026. The product will be returned if delivered beforehand. ********** RC-ENPT-PROT-MDR RED CANARY ENDPOINT PROTECTION MDR BUNDLE SUBSCRIPTION, INCLUDES RED CANARY MDR ENDPOINTS AND RED CANARY MDR NETWORKS		
01	3600.00	EA		55.2000	198,720.00
02	3600.00	EA	RC-ACT-REM ACTIVE REMEDIATION FOR ENDPOINTS ANNUAL SUBSCRIPTION TO RED CANARY ACTIVE REMEDIATION FOR MDR	9.2000	33,120.00

ITEM#	ACCOUNT	AMOUNT	PROJECT CODE
	05005140795000 405	231,840.00	27 NS-01

PAGE TOTAL	$	231,840.00
TOTAL	$	231,840.00

Acceptance of this PO contract, including T&Cs, is demonstrated by an email confirmation, commencement of service, production of product(s), or product delivery.
T&Cs can be found here:
www.district279.org/departments/business-services/procurement-and-contracts

FOR NETWORK

Coordinator, Purchasing & Warehouse
APPROVED BY

Osseo Area Schools

MEMO

To: Dr. Kim Hiel, Superintendent
From: Anthony Padrnos, Executive Director of Technology
Gerald Edwards Sr., Director of Information Systems & Security
Date: May 19, 2026
Re: PowerSchool Finance, HR, Payroll solutions

Recommendation

It is our recommendation that the board approve the renewal of our Finance, HR, Payroll solution with PowerSchool.

Background

Osseo Area Schools relies on PowerSchool solutions to support our integrated Finance, HR, and Payroll operations. This system serves as the backbone of our administrative processes, ensuring accurate financial management, efficient human resources workflows, and timely payroll execution for all staff. PowerSchool's platform enables consistent data integrity, streamlined reporting, and compliance with state and federal requirements. Renewing this solution maintains continuity in these mission-critical functions and supports the district's ability to operate effectively and responsibly.

We recommend approving the renewal of PowerSchool solutions on a three year contract for $402,861.16 in FY27, $414,947.00 in FY28, and $427,395.41 in FY29. This purchase aligns with our budget and has been approved through the PEAR process for FY27.

Osseo Area Schools

Educational Service Center
Osseo Area Schools
11200 93rd Avenue N
Maple Grove, MN 55369
763-391-7027

PURCHASE ORDER NO. P270160

NOTE: The PO number must appear on Invoices and packing slips.
Email invoices to accountspayable@district279.org

VENDOR
vijay.v@powerschool.com
56156
POWERSCHOOL GROUP LLC
150 PARKSHORE DR
FOLSOM CA 95630

ATTN: VIJAY V

SHIP TO
ESC - INFORMATION SYSTEMS
ISD 279 WAREHOUSE
9375 ZACHARY LN N
MAPLE GROVE MN 55369

ATTN: GERALD EDWARDS SR.

ORDER DATE:	BUYER:	REQ. NO.:	REQUIRED BY:
05/20/26	LIA VANG	R270133	

TERMS:	F.O.B.:	DESC.:
NET 30 DAYS	NO FREIGHT CHARGE	YEAR-1OF3

ITEM#	QUANTITY	UOM	DESCRIPTION	UNIT PRICE	EXTENSION
			Order comments: Pricing per signed attached Quote # Q-842608-1 Term 36 Months (July 1, 2026 to June 30, 2029) - Year 1 of 3 ***IMPORTANT*** Deliver and invoice AFTER July 1, 2026. The product will be returned if delivered beforehand. ********** SUBSCRIPTION PERIOD 1 LICENSE AND SUBSCRIPTION FEES		
01	1.00	EA		402861.1600	402,861.16

ITEM#	ACCOUNT	AMOUNT	PROJECT CODE
	05005140795000 405	402,861.16	27 IS-02

PAGE TOTAL $	402,861.16
TOTAL $	402,861.16

Acceptance of this PO contract, including T&Cs, is demonstrated by an email confirmation, commencement of service, production of product(s), or product delivery.
T&Cs can be found here:
www.district279.org/departments/business-services/procurement-and-contracts

FOR HR

Coordinator, Purchasing & Warehouse
APPROVED BY

Osseo Area Schools

Educational Service Center
Osseo Area Schools
11200 93rd Avenue N
Maple Grove, MN 55369
763-391-7027

PURCHASE ORDER NO. P270170

NOTE: The PO number must appear on Invoices and packing slips.
Email invoices to accountspayable@district279.org

VENDOR
educatordevelopment@renaissance.com
08807 FAX: 877-280-7642
RENAISSANCE LEARNING
2911 PEACH STREET
WISCONSIN RAPIDS WI 54495-8036

ATTN: CUSTOMER SERVICE

SHIP TO
ESC - INFORMATION SYSTEMS
ISD 279 WAREHOUSE
9375 ZACHARY LN N
MAPLE GROVE MN 55369

ATTN: GERALD EDWARDS SR.

ORDER DATE:	BUYER:	REQ. NO.:	REQUIRED BY:
05/21/26	LIA VANG	R270136	

TERMS:	F.O.B.:	DESC.:
NET 30 DAYS	NO FREIGHT CHARGE	YEAR-2OF2

ITEM#	QUANTITY	UOM	DESCRIPTION	UNIT PRICE	EXTENSION
			Order comments: Pricing per signed attached quote # Q-160732 v9 Term year 2 of 2 (01-Jul-2026 – 30-Jun-2027) ***IMPORTANT*** Deliver and invoice AFTER July 1, 2025. The product will be returned if delivered beforehand. **********		
01	1.00	EA	FASTBRIDGE SUBSCRIPTION QTY: 20800	189280.0000	189,280.00

ITEM#	ACCOUNT	AMOUNT	PROJECT CODE
	05005140795000 405	189,280.00	27 IS-05

PAGE TOTAL $	189,280.00
TOTAL $	189,280.00

Acceptance of this PO contract, including T&Cs, is demonstrated by an email confirmation, commencement of service, production of product(s), or product delivery.
T&Cs can be found here:
www.district279.org/departments/business-services/procurement-and-contracts

PLEASE CC MAI VANG ON PO

Coordinator, Purchasing & Warehouse
APPROVED BY

Osseo Area Schools

MEMO

To: Dr. Kim Hiel, Superintendent
From: Anthony Padrnos, Executive Director of Technology
Gerald Edwards Sr., Director of Information Systems & Security
Date: June 17, 2026
Re: Internet filtering solution

Recommendation

It is our recommendation that the board approve the renewal of our internet filtering, classroom device management, and software system inventory solution with Lightspeed Systems.

Background

Osseo Area Schools uses Lightspeed Systems for our internet filtering, software inventory and classroom device management solution. The internet filter system is a critical part of our cyber security strategy and to meet State and Federal compliance with CIPA, COPPA, MN Student Internet Access Act. The software system inventory solution is a critical part of our cyber security strategy and to meet State compliance with the Student Data Privacy Act. The classroom device management system is a valuable tool for teachers in the classroom to support instructional delivery and classroom management with the student use of their district issued devices.

We recommend approving the renewal of Lightspeed Systems on a three year contract (FY27 is year 1) for $347,084.80 in FY27. This purchase aligns with our budget and has been approved through the PEAR process for FY27.

Osseo Area Schools

Educational Service Center
Osseo Area Schools
11200 93rd Avenue N
Maple Grove, MN 55369
763-391-7027

PURCHASE ORDER NO. P270171

NOTE: The PO number must appear on Invoices and packing slips.
Email invoices to accountspayable@district279.org

VENDOR
mayasri@cdw.com
54537
CDW GOVERNMENT
230 N MILWAUKEE AVENUE
VERNON HILLS IL 60061

ATTN: ACCT# 3512064 MAYANK SRIVASTAVA

SHIP TO
ESC - INFORMATION SYSTEMS
ISD 279 WAREHOUSE
9375 ZACHARY LN N
MAPLE GROVE MN 55369

ATTN: GERALD EDWARDS SR.

ORDER DATE:	BUYER:	REQ. NO.:	REQUIRED BY:
05/21/26	LIA VANG	R270137	

TERMS:	F.O.B.:	DESC.:
NET 30 DAYS	NO FREIGHT CHARGE	YEAR-1OF3

ITEM#	QUANTITY	UOM	DESCRIPTION	UNIT PRICE	EXTENSION
			Order comments: Pricing per attached Quote # 627872 Term 36 Months (Year 1: July 1, 2026 to June 30, 2027) paid annually - Year 1 of 3 ***IMPORTANT*** Deliver and invoice AFTER July 1, 2026. The product will be returned if delivered beforehand. ********** PART #FLTR-1 EDC: 6377907 LIGHTSPEED FILTER - SUBSCRIPTION LICENSE (1 YEAR) - 1 LICENSE		
01	36605.00	EA		4.3800	160,329.90
02	36605.00	EA	PART #ANLT-FULL-1 EDC: 6857625 LIGHTSPEED ANALYTICS CATCHON EDITION - SUBSCRIPTION LICENSE (1 YEAR) - 1 LICENSE	4.3800	160,329.90
03	17500.00	EA	PART #CLRM-1 EDC: 6380377 LIGHTSPEED CLASSROOM MANAGEMENT -	1.5100	26,425.00

ITEM#	ACCOUNT	AMOUNT	PROJECT CODE
	05005140795000 405	347,084.80	27 NS-01

PAGE TOTAL $ 347,084.80
TOTAL $

Acceptance of this PO contract, including T&Cs, is demonstrated by an email confirmation, commencement of service, production of product(s), or product delivery.
T&Cs can be found here:
www.district279.org/departments/business-services/procurement-and-contracts

Info Sys

Coordinator, Purchasing & Warehouse
APPROVED BY

Osseo Area Schools

Educational Service Center
Osseo Area Schools
11200 93rd Avenue N
Maple Grove, MN 55369
763-391-7027

PURCHASE ORDER NO. P270171
NOTE: The PO number must appear on Invoices and packing slips.
Email invoices to accountspayable@district279.org

VENDOR
mayasri@cdw.com
54537
CDW GOVERNMENT
230 N MILWAUKEE AVENUE
VERNON HILLS IL 60061

ATTN: ACCT# 3512064 MAYANK SRIVASTAVA

SHIP TO
ESC - INFORMATION SYSTEMS
ISD 279 WAREHOUSE
9375 ZACHARY LN N
MAPLE GROVE MN 55369

ATTN: GERALD EDWARDS SR.

ORDER DATE: 05/21/26	BUYER: LIA VANG	REQ. NO.: R270137	REQUIRED BY:
TERMS: NET 30 DAYS	F.O.B.: NO FREIGHT CHARGE	DESC.: YEAR-1OF3	

ITEM#	QUANTITY	UOM	DESCRIPTION	UNIT PRICE	EXTENSION
			SUBSCRIPTION LICENSE (1 YEAR) - 1 LICENSE		

ITEM#	ACCOUNT	AMOUNT	PROJECT CODE

PAGE TOTAL $
TOTAL $ 347,084.80

Acceptance of this PO contract, including T&Cs, is demonstrated by an email confirmation, commencement of service, production of product(s), or product delivery.
T&Cs can be found here:
www.district279.org/departments/business-services/procurement-and-contracts

Info Sys

Coordinator, Purchasing & Warehouse
APPROVED BY

Osseo Area Schools

MEMO

To: Dr. Kim Hiel, Superintendent
From: Anthony Padrnos, Executive Director of Technology
Gerald Edwards Sr., Director of Information Systems & Security
Date: May 19, 2026
Re: Business intelligence and Analytics platform

Recommendation

It is our recommendation that the board approve the renewal of the software Unified Insights from PowerSchool used for our business intelligence and analytics platform.

Background

Osseo Area Schools uses Unified Insights to understand and analyze student data to inform decision making by classroom teachers, building leaders, and district leaders. This platform allows our system to make sense of data for academic interventions (MTSS); student behavior, academic trends, and attendance trends; and alignment of our strategic work. This tool is essential for understanding the impact of our strategic work in regard to student outcomes.

We recommend approving the renewal of Unified Insights one year contract for $183,389 in FY27. This purchase aligns with our budget and has been approved through the PEAR process for FY27.

Osseo Area Schools

Educational Service Center
Osseo Area Schools
11200 93rd Avenue N
Maple Grove, MN 55369
763-391-7027

PURCHASE ORDER NO. P270174

NOTE: The PO number must appear on Invoices and packing slips.
Email invoices to accountspayable@district279.org

VENDOR
vijay.v@powerschool.com
56156
POWERSCHOOL GROUP LLC
150 PARKSHORE DR
FOLSOM CA 95630

ATTN: VIJAY V

SHIP TO
ESC - INFORMATION SYSTEMS
ISD 279 WAREHOUSE
9375 ZACHARY LN N
MAPLE GROVE MN 55369

ATTN: GERALD EDWARDS SR.

ORDER DATE:	BUYER:	REQ. NO.:	REQUIRED BY:
05/21/26	LIA VANG	R270196	

TERMS:	F.O.B.:	DESC.:
NET 30 DAYS	NO FREIGHT CHARGE	YEAR-2OF2

ITEM#	QUANTITY	UOM	DESCRIPTION	UNIT PRICE	EXTENSION
			Order comments: Pricing per attached signed Quote # Q-98097-2 Term 24 Months (July 1, 2025 to June 30, 2027) - billed annually ***IMPORTANT*** Deliver and invoice AFTER July 1, 2026. The product will be returned if delivered beforehand. ********** ANALYTICS AND INSIGHTS MTSS	.0000	.00
01	1.00	EA			
02	1.00	EA	ANALYTICS AND INSIGHTS HOSTING SUBSCRIPTION	25966.6100	25,966.61
03	1.00	EA	ANALYTICS AND INSIGHTS MAINTENANCE AND SUPPORT	25966.6100	25,966.61
04	1.00	EA	RISK ANALYSIS HOSTED SUBSCRIPTION	30371.6600	30,371.66
05	1.00	EA	STUDENT ANALYTICS HOSTED	101084.3000	101,084.30

ITEM#	ACCOUNT	AMOUNT	PROJECT CODE
	05005140795000 405	183,389.18	27 IS-01

PAGE TOTAL $	183,389.18
TOTAL $	183,389.18

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www.district279.org/departments/business-services/procurement-and-contracts

PLEASE CC MAI VANG ON NPO

Coordinator, Purchasing & Warehouse
APPROVED BY

Osseo Area Schools

Educational Service Center
Osseo Area Schools
11200 93rd Avenue N
Maple Grove, MN 55369
763-391-7027

PURCHASE ORDER NO. P270246

NOTE: The PO number must appear on Invoices and packing slips.
Email invoices to accountspayable@district279.org

VENDOR
bevso.ar@spbevso.com
50992
ST PAUL BEVERAGE SOLUTIONS LLC
2080 RICE ST
ST PAUL MN 55113

ATTN: CUSTOMER SERVICE

SHIP TO
ESC - FOOD & NUTRITION SERVICES
ISD 279 WAREHOUSE
9375 ZACHARY LN N
MAPLE GROVE MN 55369

ATTN: COLLEEN FAIRBANKS

ORDER DATE: 06/04/26	BUYER: LIA VANG	REQ. NO.: R270302	REQUIRED BY:
TERMS: NET 30 DAYS	F.O.B.: SEE BELOW	DESC.:	

ITEM#	QUANTITY	UOM	DESCRIPTION	UNIT PRICE	EXTENSION
			Order comments: This is a blanket PO that authorizes future orders to be placed for specific goods and/or services. Effectivedates are outlined within the description of this purchase order. Note: the quantity shown indicates the dollar amount that is not to be exceeded. Invoice based on attached pricing structure per Contact RFB2404-770CF This request is for updated pricing for the period July 1, 2026- June 30, 2027. ***************		
01	525000.00		BLANKET FOR PURCHASE OF MILK AND DAIRY PRODUCTS VALID JULY 1, 2026 THROUGH JUNE 30, 2027 ORDER NOT TO EXCEED $525,000	1.0000	525,000.00

ITEM#	ACCOUNT	AMOUNT	PROJECT CODE
	02005770701000 495	525,000.00	

PAGE TOTAL $	525,000.00
TOTAL $	525,000.00

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T&Cs can be found here:
www.district279.org/departments/business-services/procurement-and-contracts

Food Services for sites

Coordinator, Purchasing & Warehouse
APPROVED BY

Osseo Area Schools

Educational Service Center
Osseo Area Schools
11200 93rd Avenue N
Maple Grove, MN 55369
763-391-7027

PURCHASE ORDER NO. P270247

NOTE: The PO number must appear on Invoices and packing slips.
Email invoices to accountspayable@district279.org

VENDOR
hannah@stcroixrec.com
F6113 FAX: 651-430-9231
ST CROIX RECREATION FUN PLAYGROUNDS
1826 TOWWER DR W
STILLWATER MN 55082

ATTN: HANNAH JOHNSEN

SHIP TO
FAIR OAKS ELEMENTARY
ATTN: RECEIVING ROOM
5600 65TH AVE N
BROOKLYN PARK MN 55429

ATTN: RACHEL KOEHLER

ORDER DATE: 06/04/26	BUYER: MELANIE DURAND	REQ. NO.: R270316	REQUIRED BY:
TERMS: NET 30 DAYS	F.O.B.: SEE BELOW	DESC.:	

ITEM#	QUANTITY	UOM	DESCRIPTION	UNIT PRICE	EXTENSION
			Order Comments:		
			Per attached Estimate #8335 MN State Contract #218090 Release: P-949(5)		
			**********		
01	1.00		BCI NU-3827 BCI COMPOSITE PLAY STRUCTURE AS LISTED AND DEPICTED IN PR#100-218711-1	150546.0000	150,546.00
02	280.00		EWF - BLOWN-IN	42.0000	11,760.00
03	1500.00		SAFEFALL PIP RUBBER RESILIENT SURFACING	21.2000	31,800.00
				TRADE-IN/DISCOUNT:	-19,544.00
				SHIPPING:	2,900.00

ITEM#	ACCOUNT	AMOUNT	PROJECT CODE
	05005865384000 522	177,462.00	2627-08

PAGE TOTAL $	177,462.00
TOTAL $	177,462.00

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T&Cs can be found here:
www.district279.org/departments/business-services/procurement-and-contracts

Facs & Ops FO

Coordinator, Purchasing & Warehouse
APPROVED BY

Osseo Area Schools

Educational Service Center
Osseo Area Schools
11200 93rd Avenue N
Maple Grove, MN 55369
763-391-7027

PURCHASE ORDER NO. P270330

NOTE: The PO number must appear on Invoices and packing slips.
Email invoices to accountspayable@district279.org

VENDOR
seenotes@efp.com
54560 FAX: 800-840-9807
CENGAGE LEARNING INC
5191 NATORP BLVD
MASON OH 45040

ATTN: AMY CRANE

SHIP TO
ESC - LEARNING & ACHIEVEMENT
ISD 279 WAREHOUSE
9375 ZACHARY LN N
MAPLE GROVE MN 55369

ATTN: ROBIN SWEENEY

ORDER DATE:	BUYER:	REQ. NO.:	REQUIRED BY:
06/17/26	MELANIE DURAND	R270415	07/31/26

TERMS:	F.O.B.:	DESC.:
NET 30 DAYS	SEE BELOW	

ITEM#	QUANTITY	UOM	DESCRIPTION	UNIT PRICE	EXTENSION
			Order Comments: Per attached quote #00149376 ***IMPORTANT*** Deliver and invoice AFTER July 1, 2026. The product will be returned if delivered beforehand. **********		
01	520.00	EA	NATIONAL GEOGRAPHIC LEARNING WORLD CULTURES AND GEOGRAPHY, 3RD EDITION, ESSENTIAL PACKAGE (STUDENT EDITION + EXPLORE) 9798214640754	153.0000	79,560.00
02	1030.00	EA	WORLD CULTURES AND GEOGRAPHY SURVEY, 3RD K12 EXPLORE 9798214637181	122.0000	125,660.00
03	21.00	EA	WORLD CULTURES AND GEOGRAPHY SURVEY: TEACHER EDITION 9798214077765	230.0000	4,830.00
				TRADE-IN/DISCOUNT:	-4,830.00
				SHIPPING:	6,301.50

ITEM#	ACCOUNT	AMOUNT	PROJECT CODE
	05006211000130 460	85,861.50	27 LA-03
	05006211000130 406	125,660.00	27 LA-03

PAGE TOTAL $	211,521.50
TOTAL $	211,521.50

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T&Cs can be found here:
www.district279.org/departments/business-services/procurement-and-contracts

129

L&A

Coordinator, Purchasing & Warehouse
APPROVED BY

Osseo Area Schools

MEMO

To: School Board Members
From: Yvonne Shorts Lind, Executive Director of Human Resources
Date: June 18, 2026
Re: Recommendation for Approval, Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Management Personnel I-M, July 1, 2025 – June 30, 2027

Recommendation:

It is our recommendation that you approve the Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Management Personnel I-M, effective July 1, 2025, through June 30, 2027.

Unit Composition

Management Personnel I-M are a group of sixty-two (62) employees who serve in a variety of management positions throughout our system.

Tentative Agreement

The agreement contains changes made to the Compensation and Conditions, Group Insurance, and Leaves of Absence sections of the terms and conditions of employment.

In the Compensation and Conditions article of the collective bargaining agreement, pay grades, ranges, and language were modified to reflect the compensation study that was completed in Fall 2025. Salary Enhancement includes a 2.0% increase to base salary in year 1 and a 2.0% increase to base salary in year 2.

In the Group Insurance section of the collective bargaining agreement, employees will receive District contributions to health insurance up to the following amounts:

	Effective July 1, 2025		
High	$621.58	$966.64	$1,548.73
Value	$755.53	$1,174.95	$1,882.48
HSA Plan	$594.68	$1,191.90	$1,908.19

Effective July 1, 2026			
High	$621.58	$966.64	$1,548.73
Value	$855.44	$1,330.33	$2,131.42
HSA Plan	$686.97	$1,376.88	$2,204.34

In summary for the group insurance portion, the district will increase the employer contribution by the following percentages.

Year 1: 10.5% increase for Value and HSA Plans
Year 2: 13.2% increase on Value Plan and a 15.5% increase on HSA Plan

In the Leaves of Absence section, language was updated to include the Earned Safe and Sick Time (ESST) policy and Minnesota Paid Leave policy. There is also a one-time vacation buyback that aligned their vacation carryover with other employees who earn vacation.

The salary investment outlined above is consistent with the financial parameters established by the School Board for the 2025-2027 contract negotiation. The two-year agreement results in a 5.57% total package increase. The total additional financial investment is $695,137 over the term of the agreement.

Timeline and Next Steps:

With the ratification of the contract, Human Resources and Payroll will begin with the implementation process.

AGREEMENT

on

TERMS AND CONDITIONS OF EMPLOYMENT

between

INDEPENDENT SCHOOL DISTRICT 279
OSSEO AREA SCHOOLS

and

MANAGEMENT PERSONNEL I-M

Effective Date: July 1, ~~2023~~ 2025 – June 30, ~~2025~~2027

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ARTICLE I
PURPOSE

Section 1. Parties: This Agreement is established by the School Board of Independent School District 279, hereinafter referred to as the School Board, and the Management Personnel Committee, hereinafter referred to as Management I-M, pursuant to and in compliance with the Public Employment Labor Relations Act of 1971, as amended, hereinafter referred to as the PELRA, to provide the terms and conditions of employment for management personnel during the term of this Agreement.

ARTICLE II
RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1. Recognition: In accordance with the PELRA, the School Board recognizes the Management I-M as the exclusive representative of management personnel employed by the School Board of Independent School District 279. The Management I-M will have those rights and duties as prescribed by the PELRA and as described in this Agreement.

Section 2. Appropriate Unit: The Management I-M will represent all management personnel of the School District as defined in this Agreement and in the PELRA.

Section 3. Meet and Confer: Representatives of Management I-M and representatives of the School District shall meet for the purpose of discussing issues of concern to either party. Meetings will be normally scheduled for at least one time per month during the school year. Additional meetings may be scheduled on an as needed basis.

ARTICLE III
DEFINITIONS

Section 1. Terms and Conditions of Employment: "Terms and conditions of employment" means the hours of employment, the compensation therefore, including fringe benefits except retirement contributions or benefits other than employer payment of, or contributions to, premiums for group insurance coverage of retired employees or severance pay, and the School Board's personnel policies affecting working conditions of management personnel. In the case of management personnel, “terms and conditions of employment” does not mean educational policies of the School Board. “Terms and conditions of employment” is subject to the provisions of the PELRA.

Section 2. Management Personnel: All Management Personnel in Class I-M employed by Independent School District No. 279 – Osseo, Maple Grove, Minnesota, who are public employees within the meaning of Minn. Stat. 179A.03, Subd. 14 and defined as supervisory employees within the meaning of Minn. Stat. 179A.03, Subd. 17, excluding all other employees.

Section 3. Other Terms: Terms not defined in this Agreement will have those meanings as defined by the PELRA.

ARTICLE IV
SCHOOL DISTRICT RIGHTS

Section 1. Inherent Managerial Rights: The Management I-M recognizes that the School Board is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not limited to, such areas of discretion or policy as the functions and programs of the School Board, its overall budget, utilization of technology, the organizational structure and selection, and direction and number of personnel.

Section 2. Management Responsibilities: The Management I-M recognizes the right and obligation of the School Board to efficiently manage and conduct the operation of the School District within its legal limitations and with its primary obligation to provide educational opportunities for the students of the School District.

Section 3. Effect of Laws, Rules and Regulations: The Management I-M recognizes that all employees covered by this Agreement will perform the services prescribed by the School District and will be governed by School Board policies, rules, regulations, directives and orders which are not inconsistent with the terms and conditions of employment set forth in this Agreement and which are issued by properly designated officials of the School District. Any provision of this Agreement found in violation of any law, rule or regulation thereunder, will be without force or effect.

Section 4. Reservation of Managerial Rights: The foregoing enumeration of School Board rights and duties will not be deemed to exclude other inherent management rights and management functions not expressly reserved herein, and all management rights and management functions not expressed in this Agreement are reserved to the School Board.

ARTICLE V
MANAGEMENT PERSONNEL RIGHTS

Section 1. Right to Views: Nothing contained in this Agreement will be construed to limit, impair, or affect the right of any employee or their representative to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions or compensation of public employment or their betterment, so long as the same is not designated to and does not interfere with the full faithful and proper performance of the duties of employment. Nor will it be construed to require any employee to perform labor or services against their will.

Section 2. Right to Join: Employees will have the right to form and join labor or employee organizations and will have the right not to form and not join such organizations. Employees in the unit will have the right by secret ballot to designate an exclusive representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for such employees with the School Board, as prescribed by the PELRA.

Section 3. Personnel Files:

Subd. 1. Right to Review/Frequency: Upon request by an employee, the School District will provide the employee with an opportunity to review their personnel file. An employee may review their personnel file only once at any time within one year after separation.

Subd. 2. Review: A request will be made to Human Resources. Human Resources will comply with a request pursuant to Subd. 1. of this Section no later than seven (7) working days after receipt of the request and will schedule an appointment for the employee to review their personnel file and will notify the employee of such appointment. All such reviews will take place in Human Resources during its

normal hours of operation and a Human Resources employee shall be present when an employee reviews their personnel file.

Subd. 3. Right to Copy: After the review and upon the employee's request, the School District will provide the employee with a copy of the requested record. The School District may not charge a fee for the copy. With respect to employees who are separated from employment, upon the employee's request, the School District will provide a copy of the personnel file to the employee. Providing a copy of the separated employee's personnel file to the employee satisfies the School District's responsibility to allow review as stated in Subd. 1. of this Section.

Subd. 4. Right to Response: The employee may submit for inclusion in their personnel file a written response to any material contained in such file.

Subd. 5. Destruction/Expungement: The School District may destroy or expunge such files as provided by law.

ARTICLE VI
COMPENSATION AND CONDITIONS

Section 1. Work Year: The length of the full work year is 260/261 workdays, which includes sick leave, paid holidays, and vacation.

Section 2. Compensation:

Title	Classifications	New Pay Grade	Work Days	~~Salary Range Effective 7-1-23 thru 6-30-25~~New Minimum/Midpoint/Maximum Effective 7-1-2025
District Controller	K-1	118	260/261	~~$98,843 / $111,991~~$117,045 / $140,454 / $163,863
Accountant(s):				
Student Services	L-1a	113	260/261	~~$85,743 / $99,088~~$86,439 / $107,508 / $128,577
Assistant Coordinator(s):				
Facilities Operations	K-1	116	260/261	~~$98,843 / $111,991~~$103,680 / $127,008 / $150,336
Maintenance Services	K-1	116	260/261	$103,680 / $127,008 / $150,336~~$98,843 / $111,991~~
Coordinator(s):				
Community Education	J-1	118	260/261	$117,045 / $140,454 / $163,863~~$101,464 / $114,811~~
District Activities	G-3a	119	260/261	~~$117,197 / $139,801~~$124,360 / $149,232 / $174,104
Facilities Operations	G-1	119	260/261	$124,360 / $149,232 / $174,104~~$114,899 / $137,060~~
Educational Equity	K-1	118	260/261	$117,045 / $140,454 / $163,863
Enrollment Services	J-1	116	260/261	$103,680 / $127,008 / $150,336~~$101,464 / $114,811~~
Technology Coordinator	G-1	118	260/261	$117,045 / $140,454 / $163,863~~$114,899 / $137,060~~
Family & Community Engagement	K-1	116	260/261	$103,680 / $127,008 / $150,336~~$98,843 / $111,991~~

Food & Nutrition Service	K-1	116	260/261	$103,680 / $127,008 / $150,336~~$98,843 / $111,991~~
PK-12 Operations	G-1	120	260/261	~~$114,899 / $137,060~~$132,133 / $158,559 / $184,986
Purchasing/Warehousing	G-1	118	260/261	$117,045 / $140,454 / $163,863~~$114,899 / $137,060~~
Testing, Assessment & Accountability	L-1a	116	260/261	$103,680 / $127,008 / $150,336~~$85,743 / $99,088~~
Health and Safety	K-1	116	260/261	$103,680 / $127,008 / $150,336~~$98,843 / $111,991~~
Community Relations and Publications	J-1	117	260/261	~~$101,464 / $114,811~~$110,160 / $134,946 / $159,732
Recruitment and Retention	J-1	117	260/261	$110,160 / $134,946 / $159,732~~$101,464 / $114,811~~
Project Management	K-1	117	260/261	$110,160 / $134,946 / $159,732~~$98,843 / $111,991~~
Manager(s):				
Community Education Program	L-2	114	260/261	~~$82,602 / $95,947~~$91,841 / $114,227 / $136,614
Secondary Business	L-1	116	260/261	$103,680 / $127,008 / $150,336~~$87,315 / $100,659~~
Purchasing Manager	L-1a	114	260/261	$91,841 / $114,227 / $136,614~~$85,743 / $99,088~~
Supervisor(s):				
Food & Nutrition Services	L-1a	115	260/261	~~$85,743 / $99,088~~$97,581 / $121,366 / $145,152
Payroll Supervisor	L-1a	116	260/261	$103,680 / $127,008 / $150,336~~$85,743 / $99,088~~
Building Operations**	M-3a	114	260/261	$91,841 / $114,227 / $136,614~~$71,983 / $85,328~~
Grounds Operations**	M-3a	114	260-261	$91,841 / $114,227 / $136,614
Kidstop Site Supervisor	M-5	109	260/261	~~$63,667 / $80,609~~$67,825 / $84,358 / $100,890

**~~$3,000~~$5,000 annual differential paid to comprehensive Maple Grove Middle School, and the senior high Building Operations Supervisors and the Ground Operations Supervisor, beginning July 1, 2026.

~~***The salary range is used as a guide for initial placement. Management I-M salaries may move above the top of the range with salary enhancements.~~

a. Initial Placement In Salary Range: ~~New Management I-M staff shall be placed within the respective salary range at the discretion of the District.~~The minimum to midpoint of each pay grade will serve as a guide for the hiring range. Initial placement will be determined based on education, experience, internal equity and/or whether the position is hard-to-fill. Exceptions to the hiring range will be made if justified by data demonstrating the position is hard-to-fill.

b. Salary Enhancement: A ~~5%~~2% increase to base salary shall be effective July 1, ~~2023~~2025, and a ~~3%~~2% increase to base salary shall be effective July 1, ~~2024~~2026. If an employee reaches the new maximum salary, any negotiated Salary Enhancements will be paid as a stipend and will not affect base salary.

c. Pay for Performance Stipend: Pay for performance will be based on performance measures relating to job performance and leadership. Pay for performance will be paid as a stipend based on performance level and base salary.

- Employees who work less than 120 days of paid service do not qualify for the pay for performance stipend.
- Employees who complete at least 120 days of paid service, but less than their contracted year, will receive a prorated pay for performance stipend.
- Employees who complete their contracted year (including FMLA and/or ADA qualified leaves) will receive the full pay for performance stipend.

Performance evaluations must be completed and turned into Human Resources by May 31st in order for the stipend to be paid on the July 20th paycheck. If completed after May 31st the stipend payout will be within 3 pay periods.

d. Pay for performance will occur based on the following levels of performance:

i.	Exemplary:	2.3%
ii.	Accomplished:	1.4%
iii.	Developing:	0.7%
iv.	Unsatisfactory:	0%

e. Alternative Pay for Performance Stipend Amounts: For future contract negotiations, the School Board shall set financial parameters for contract negotiations with all employee groups with the same contract term as Management I-M. These financial parameters relating to salary shall be used to determine the amount of pay for performance if it is to be less than the amounts specified in Section c above.

Based on these parameters set by the School Board, pay for performance will be as follows:

Exemplary:	An amount equal to 0-2.3%
Accomplished:	An amount equal to 0-1.4%
Developing:	An amount equal to 0-0.7%
Unsatisfactory:	No stipend

Section 3. Conditions:

Subd. 1. Work Year: The work year is defined in Article VI, Section 1. Any request for an adjustment to Management I-M personnel's work year calendar is to be submitted to their immediate supervisor for approval. A part of the approval process will be designating when the days will be rescheduled and tentative activities planned.

Subd. 2. Work Year Requirements

a. Holidays: Employees will have 12 paid holidays as determined by the School Board prior to July 1st, yearly. Any of the holidays that fall within a 12-month employee's vacation period will not count as a vacation day.

b. Management Personnel I-M may schedule the following as work days: Labor Day, Friday after Thanksgiving, Martin Luther King, Jr Day (if it is an established District holiday for that school year) or President's Day (if it is an established District holiday for that school year), Spring Holiday, Memorial Day and Independence Day, subject to supervisor approval. If they are scheduled to work on a holiday, they can take a different day off without using earned vacation time.

Subd. 3. Probation and Regular Status: New Management I-M will be considered probationary employees until June 30th if they have completed at least 120 workdays of employment. If a school year ends prior to a probationary employee serving at least 120 workdays, such employee shall be on probation for the following school year, ending June 30th. During this time they shall have no seniority privileges and may be transferred, discharged, or laid off at the discretion of the District. Upon completion of the probationary period an employee will establish regular employee status unless otherwise notified in writing by the employer prior to the end of the probationary period that their probation is being extended.

Section 4. Seniority/Job Elimination: Seniority will be used in determining the layoff and recall procedure of employees.

Subd. 1. Seniority Date: Seniority starts with the first day of work for the School District in the Agreement on terms and conditions of employment for Management Personnel I-M.

~~*Exception: The employees who are in the following job titles that were added in the 1999-2001 Agreement on Terms and Conditions of Employment for Management Personnel I-M will receive seniority credit for prior service in the Communications Personnel and Non-Licensed Supervisory Employees units: Accountant; Coordinator, Publications; Coordinator, Research and Evaluation; and Supervisor, Food Services.*~~

Subd. 2. Conditions of Job Elimination:

a. Senior and Qualified: In all cases of displacement, the remaining employees must be more senior and qualified, as determined by ~~the employer~~Human Resources, to perform the duties of the new position assumed.

b. Exception: No Management I-M Personnel member, including probationary, shall be laid off if any other Management I-M Personnel member in the same position title has been suspended in the last two (2) years at the time of the School Board decision to eliminate a position or layoff employees.

c. In the event of a tie in seniority the district retains the right to choose the Management I-M Personnel that will be displaced.

~~a. Length of Work Year: Employment status increases with the length of an employee's work year. In determining like employment status, 225 days will be viewed as higher status than 200 days.~~

~~b.~~a. Classifications: The following will be considered separate classifications: G1, G3a, I1, J1, K1, K1a, L1, L1a, L2, M3a and M5. Under no circumstances will an employee in a lower grade displace an employee in a higher grade.

~~c.~~b. Full-Time Rights Versus Part-Time Rights: Full-time employees may bump full-time or part-time employees with less seniority, but part-time employees may not bump full-time employees.

Subd 3. Job Elimination Procedures:

a. First Step: In the event of job elimination or layoff, an employee will have the right to accept layoff or, if qualified as determined by Human Resources and the employee's immediate supervisor, displace the least senior employee in the same job title. In the event two or more employees have the same seniority date as determined in Section 3., Subd. 1., of this Article, Human Resources will determine which employee is to be displaced according to the needs of the School District.

b. Second Step: If the position eliminated is a single incumbent, or if the person serving in the eliminated position is the least senior in the job title, the employee will have the right to accept layoff or displace a less senior employee in the same classification with like employment status. ~~The employer~~ Human Resources will review the qualifications of the displaced employee and determine the less senior employee in the same classification with like status that most closely matches the qualifications of the displaced employee.

c. Third Step: If there are no employees in the same classification with like status, the employee will have the right to accept layoff or displace a less senior employee with like status beginning with the next lower classification. ~~The employer~~Human Resources will review the qualifications of the displaced employee and determine the less senior employee in the next and lower classifications with like status that most closely matches the qualifications of the displaced employee.

d. Fourth Step: If there are no employees with like status beginning with the next lower classification, the employee will have the right to accept layoff or displace a less senior employee with lower status beginning with their current classification and then lower classifications. ~~The employer~~Human Resources will review the qualifications of the displaced employee and determine the less senior employee in the next and lower classifications with lower status that most closely matches the qualifications of the displaced employee.

The displaced person will then have the right to accept layoff or to use the above procedure to find a position. The process will continue until no more jobs are available for qualified employees or until the employee accepts layoff.

Subd. 4. Notice of Layoff Timeline: If the employee wishes to exercise job elimination rights, the employee must provide written notice to Human Resources within three (3) working days of the notice of layoff stating their intent to exercise job elimination rights.

Subd. 5. Compensation: An employee who assumes a new position as a result of the bumping procedure assumes the wage schedule that applies to the new position.

Section 5. Retirement Incentive Pay:

Subd. 1. Exclusion: This Section will apply only to employees whose service, in any capacity with the School District, has been full-time as of July 1, 1998, and has had no break in service as defined by this Agreement and whose service began prior to July 1, 1998. For employees whose employment began after this date, or had a separation of service, the provisions of this Section will not be applicable.

Subd. 2. Eligibility: Employees who have completed at least fifteen (15) years of continuous service in any capacity with the School District**,** and who are at least fifty (50) years of age, will be eligible for retirement incentive pay pursuant to the provisions of this Section upon submission of a written resignation accepted by the School Board, provided that such notice is given no later than thirty (30) days prior to the effective date of the resignation.

Subd. 3. Calculation of Benefit: A qualified employee will be eligible to receive as retirement incentive pay upon their retirement the amount obtained by multiplying one hundred percent (100%) of their unused number of sick leave days, but in any event not to exceed one hundred fifty (150) days times their daily rate of pay.

For the purpose of calculating this benefit, the calculation will be based on the employee's annual rate of pay divided by 225 days.

Subd. 4. Determination of Daily Rate: In applying these provisions, the daily rate of pay will be based upon the total annual compensation at the time of retirement. For the purposes of calculating retirement incentive pay, the daily rate of pay will be based on total contract workdays.

Subd. 5. Payment Schedule 50-54: An employee who retires at age fifty – fifty-four (50-54) will receive the retirement incentive pay on July 20th if their birth date is between January 1st and June 30th in the year they reach age fifty-five (55). If the employee's birth date is between July 1st and December 31st, they will receive their retirement incentive pay on January 20th of the following year.

Subd. 6. Payment Schedule 55 and over: Retirement incentive pay for those age fifty-five (55) or older will be paid by the School District according to the following schedule: Employees who retire between January 1st and June 30th will receive their retirement pay July 20th of that year. Employees who retire between July 1st and December 31st will receive their retirement incentive pay on January 20th of the following year.

Subd. 7. Exceptions: Retirement incentive pay will not be granted to any employee who is discharged by the School District.

Section 6. Retirement Savings Plan: In accordance with Section 403(b) of the Internal Revenue Code, the School Board will match the contribution of an eligible employee according to the following schedules towards an approved 403(b) retirement savings plan. The plan must meet the School District's guidelines for approval.

Subd. 1. District Annual Match – Effective July 1, 2024: The School District's annual match of an eligible employee's contribution will be $4,000 (approximately $166.67 per pay period). Employees may choose to defer more than the District annual match amount. Federal law determines the maximum amount an individual can contribute annually.

ARTICLE VII
GROUP INSURANCE

Section 1. Eligibility: Qualifications will include those established by the School Board and the carrier of the coverage. Full-time employees are eligible for group insurance.

Section 2. Enrollment: All employees qualifying will enroll for such coverage in accordance with the procedures established by the School Board.

Section 3. Selection: The School Board will make the selection of insurance carriers and policies. The Management I-M Personnel will have representation on the School District Insurance Advisory Committee.

a. An employee may enroll in one of the hospital-medical and dental insurance programs provided by the School District. Effective beginning 2012-2013, employees will be allowed to waive health coverage in the District's health plan upon sufficient proof that the employee has obtained group health coverage through another source (e.g. spouse). The Human Resources department shall determine the basis for sufficient documentation of group coverage from another source. The District retains the right to re-examine waiver of health coverage on a year-to-year basis.

Section 4. Basic Group Health and Hospitalization Plans:

Subd. 1. District Contribution: Basic Group Health and Hospitalization Plans:

The District will contribute up to the following amounts towards the District's Group Health Insurance premiums for full-time employees. Any portion of the premium that exceeds the District contribution will be paid by the employee and paid by payroll deduction.

~~**Effective July 1, 2023 – June 30, 2024**~~

	~~Single~~	~~Employee +1~~	~~Family~~
~~High/ Value~~	~~$621.58~~	~~$966.64~~	~~$1,548.73~~
~~HSA Plan~~	~~$480.51~~	~~$963.07~~	~~$1,541.85~~

~~**Effective July 1, 2024 – June 30, 2025**~~

	~~Single~~	~~Employee +1~~	~~Family~~
~~High*~~	~~$621.58~~	~~$966.64~~	~~$1,548.73~~
~~Value~~	~~$683.74~~	~~$1,063.30~~	~~$1,703.60~~
~~HSA Plan~~	~~$538.17~~	~~$1,078.64~~	~~$1,726.87~~

Effective July 1, 2025 – June 30, 2026

	Single	Employee +1	Family
High*	$621.58	$966.64	$1,548.73
Value	$755.53	$1,174.95	$1,882.48

HSA Plan	$594.68	$1,191.90	$1,908.19

Effective July 1, 2026 – June 30, 2027

	Single	Employee +1	Family
High*	$621.58	$966.64	$1,548.73
Value	$855.44	$1,330.33	$2,131.42
HSA Plan	$686.97	$1,376.88	$2,204.34

*The High Plan is no longer available for new enrollment. All existing members on the High Plan will continue to receive the district contribution to the High Plan health insurance as indicated in the table above.

~~Employee +1 and Family Coverage High or Value Plan: The employee may choose to purchase Employee +1 coverage or Family coverage at the cost of the Employee +1 coverage or Family coverage premium minus the monthly sum contributed by the School District towards the Single coverage rate as described in Subd. 1 of this Section. To receive this District contribution, the employee must qualify and enroll in the School District's group health and hospitalization plan and qualify for dependent payroll deduction.~~

Subd. 2. High Deductible Health Plan (HSA Plan) - Contributions to Health Savings Accounts

As recommended by the School District Insurance Advisory Committee, those employees participating in the HSA compatible health plan shall receive the following contributions to a qualifying Health Savings Account (HSA). Contributions will only be made to District approved HSA depository.

- Single HSA Coverage: $200 per month
- Employee+1 Coverage: $400 per month
- Family Coverage: $400 per month

District contributions to the HSA trust account will be made each month. ~~Contributions for July and August will be made at the same time as the September contribution.~~ In the event of hardship, the parties agree to meet and confer to discuss alternatives to the contribution timelines.

The school district will pay all administrative fees associated with the plan.

Section 5. Dental Insurance

a. Single Coverage: The School District will pay up to $28.00 per month for individual coverage for each full-time employee who qualifies for and enrolls in the School District's group dental insurance plan.

b. Family Coverage: The premium cost of the family/dependent coverage for each full-time employee who qualifies for and enrolls in the School District's group dental insurance plan and who qualifies for family/dependent coverage will be paid in total by the employee and paid by payroll deduction, minus the School District's contribution for single coverage. Whether the

District offers family/dependent coverage is subject to the conditions as established by the carrier.

Section 6. Section 125 (Flexible Spending) Plan: The School District will provide a Section 125 Plan under the Internal Revenue code. This plan will be available to all employees. The Section 125 Plan (Flexible Spending Plan) offered by the School District is a plan established to provide a way to save money on costs for medical and dependent care expenses. The three accounts allow payment for health insurance premiums, certain out-of-pocket health care expenses, and dependent care expenses with pre-tax dollars. It is a salary reduction plan permitting participants to choose among more than one benefit. It is classified as a "Cafeteria Plan" for federal income tax purposes. The plan year will commence July 1st through June 30th. There are three (3) components to the plan:

1. District provided health insurance premium deduction with pre-tax dollars.
2. Dependent care reimbursement account.
3. Medical expense reimbursement account.

Section 7. Group Term Life Insurance: The School District will pay the full premium for group term life insurance for all employees who qualify for and enroll in the School District's group term life insurance plan. Effective November 1, 2024, employees who qualify and enroll will be covered by group term life insurance in the amount of $300,000.

Section 8. Supplemental Group Term Life Insurance: Employees will have the option, subject to the conditions established by the School District's carrier for group term life insurance as provided in Section 7 of this Article, to purchase supplemental group term life insurance in the amounts of $50,000, $75,000, $100,000, $125,000, $150,000, $200,000, $300,000, or $400,000, not to exceed 4x annual salary. The cost of the supplemental coverage will be borne by the employee and paid by payroll deductions.

Section 9. Long-Term Disability Income Protection: The School District will pay the full premium for coverage for the existing long-term disability income protection plan for all employees who qualify for and enroll in such coverage. This coverage will apply to total annual salary. Employees who have qualified for long-term disability insurance and who previously qualified for the School District's health and hospitalization insurance benefits will have these benefits maintained for a period of one (1) year from the date of disability. Thereafter, these benefits will be available to the employee at their expense. ~~See MOU Long-Term Disability Coverage for Mental Health & Chemical Dependency.~~

~~Subd. 1. An employee will be eligible for paid leave under the following conditions:~~

~~a. Employee has been absent ten (10) days without pay, and employee and supervisor have agreed to flex the employee's work calendar if it meets programmatic needs of the system;~~
~~b. The employee has exhausted all accrued sick leave, and will then be eligible for additional paid sick leave for the period between the 10th day of absence and the beginning of the LTD period up to a maximum of sixty (60) days of paid sick leave.~~

Section 10. Claims Against the School District: It is understood that the School District's obligation is to purchase an insurance policy and pay such amounts as agreed to herein and no claim will be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

Section 11. Insurance Program Eligibility in the Event of Early Retirement: An employee who retires prior to age sixty-five (65) is eligible to participate in the group health or dental plans but must pay the

entire premium for the plans selected. The right to continue participation in such plans, however, will be in accordance with conditions of the carrier and/or until the individual qualifies for coverage under another program.

Section 12. Married Couples in District with Family Coverage: When a Management I-M employee and their spouse are both employed by the School District and are eligible for the School District's group health and hospitalization plan, and both employees enroll in the same hospitalization plan, the full premium will be paid by the School District.

ARTICLE VIII
LEAVES OF ABSENCE

Section 1. Vacation

Subd. 1. Vacation Allowance: Beginning July 1, ~~2024~~2026, employees shall receive ~~25~~ 26 days of annual vacation. Vacation days will be accrued at a rate of one (1) day every two (2) weeks. New employees will earn a prorated amount based on date of hire.

Subd. 2. Use of Vacation: An employee shall be credited vacation days on July 1st of each year. Vacation must be scheduled and approved in advance with the employee's supervisor. Vacation may be used in ½ day increments. Vacation used during a fiscal year shall normally be limited to ~~twenty-five (25)~~26 days. Provided there are vacation days available, an employee may use more than ~~twenty-five (25)~~26 days in a year, with supervisor and Human Resources approval.

Subd. 3. Carryover of Vacation: Employees will be allowed to carryover up to ~~ten (10)~~12 vacation days each year. ~~The maximum amount of carryover vacation an employee may have as a balance as of June 30th of any year will be 25 days.~~ All personal days will be converted, and employees will carry them into the next fiscal year as vacation.

*See Vacation Buyback and Sunset of Prior Bucket Interpretation MOU

Subd. 4. In the case of voluntary separation or removal for cause of an employee to whom vacation has been advanced in excess of that accumulated, the employee is required to refund the amount paid for the period of such excess. Vacation days will be paid out upon the end of employment up to a maximum of 25 days. Payout of vacation shall be calculated based on a 260-day calendar.

Subd. 5. Any concerns regarding the ability to use vacation will be handled through the meet and confer process.

Section 2. Emergency School Closing: In the event school starts late or is closed early due to inclement weather or other emergency situations, or an e-learning day is called, Management I-M's work assignment will be determined by the Superintendent or designee. In the event school is canceled at one or more locations due to inclement weather or other emergency situations, Management I-M will follow the direction of the Superintendent or designee regarding reporting to work and work duties.

When the Superintendent determines that the district will follow an e-learning day, the district will follow Minnesota Statute 2022, section 120A.414 (https://www.revisor.mn.gov/statutes/cite/120A.414).

When staff are directed not to report, Management I-M employees will be available by phone and/or email for business related purposes during normal school hours on the cancelation day.

Section 3. Sick ~~Leave~~Time: Employees are entitled to use accrued sick time in accordance with Minnesota State law and the district's Earned Sick and Safe Time (ESST) policy. See the definition of "family member" and usage under the policy. The ESST policy is subject to change in accordance with state law.

Subd. 1. ~~An employee will be eligible for sick leave under one of the following conditions:~~

~~a.~~ Earn and Accumulation: Full-time employees will accrue sick ~~leave~~ time at a rate of twelve (12) days per year (one day per month) and accrual for unused sick ~~leave~~ time will be unlimited. Employees working less than a full year will have their sick ~~leave~~ days pro-rated.

b. ~~Use–Pregnancy: An employee may utilize available sick leave, subject to the provisions of this Section and Section 7 of this Article for periods of disability relating to pregnancy, miscarriage, abortion or childbirth. Such an employee will notify Human Resources in writing no later than the end of the sixth month of pregnancy indicating their intention to utilize sick leave, and also at such time will provide a physician's statement indicating the estimated date of delivery of the child and estimated period of disability. The definition of disability will be as reasonably determined by a licensed physician.~~

Subd. 2. Use: ~~Sick leave with pay will be allowed by the School District whenever an employee's absence is found to have been due to an illness that prevented their attendance at work and performance of duties on that day or days.~~Sick time will be used in accordance with the School District's Earned Sick and Safe Time (ESST) policy, Paid Family Leave (PFL) policy, and applicable state and federal laws. Sick time may be used concurrently with approved leaves of absence (e.g., the Family Medical Leave Act (FMLA), Paid Family Leave (PFL), or the Americans with Disabilities Act (ADA)).

Absences for illness when sick time is exhausted, and the employee is not on an approved leave of absence from Human Resources (e.g., absences covered under the Family Medical Leave Act (FMLA), Paid Family Leave (PFL), or the Americans with Disabilities Act (ADA) will be considered unexcused and may require medical verification. Unexcused absences may result in disciplinary action, up to and including termination, once all sick time, vacation, and unpaid leave options have been exhausted.

Subd. 3. Medical Verification: ~~The School District may require the employee to furnish a medical certificate from a qualified physician as evidence of illness, indicating such absence was due to illness, in order to qualify for sick leave pay. However, the final determination as to the eligibility of an employee for sick leave is reserved to the School District.~~If there is a question as to the eligibility of an employee for sick time, the School District reserves the right to verify the illness in accordance with Minnesota ESST law.

~~Subd. 4. Medical Request: In the event that a medical certificate will be required, the employee will be so advised.~~

Subd. ~~5~~4. Approval: Sick time~~leave pay~~ will be approved only upon submission of an authorized sick ~~leave pay~~time request form submitted to Human Resources.

Subd. ~~6~~5. Absences Covered by Workers' Compensation and/or Long-Term Disability (LTD):

a. An employee who is absent from work as a result of a compensable injury incurred in the service of the School District under the provisions of the Workers' Compensation Act and/or an absence covered by the School District's long-term disability insurance, the School District will pay the difference between the compensation received pursuant to the Workers' Compensation Act and/or LTD by the employee and the employee's base rate of pay or the extent of the employee's earned accrual of sick ~~leave~~time, if said employee is on ~~an~~ accrued sick time~~leave basis (See Subd. 1.b. of this Section)~~.

b. An employee who is on accrued sick ~~leave basis~~time will have a deduction made from the employee's accrued sick ~~leave~~ time balance according to the pro rata portion of days or sick ~~leave~~ time which is used to supplement Workers' Compensation and/or LTD payments.

c. The School District will make such payment to the employee only during the period of disability.

d. In no event will the additional compensation paid to the employee by virtue of sick ~~leave~~ time pay result in the payment of a total daily, weekly, or monthly compensation that exceeds the base compensation of the employee.

e. An employee who is absent from work as a result of an injury compensable under the Workers' Compensation Act and/or an absence qualifying the employee for LTD payments will submit their Workers' Compensation check and/or LTD payment, endorsed to the School District prior to receiving payment from the School District for this absence.

f. An employee who is unable to perform their duties and responsibilities due to an injury that occurs during the duty day as a result of a student-related incident, or parent/guardian related incident will be entitled to compensation without use of sick ~~leave~~ time for the first fifteen (15) days of absence. Thereafter, the compensation will be paid per Subd. ~~6~~5. a. through e. of this Section.

g. If an employee incurs an injury as described in Subd. ~~6~~5. f. of this Section, and such injury causes the employee to work less than full-time, the School District will continue to contribute its share of the cost of the health and hospitalization insurance plan in which the employee is enrolled.

Section 4. ~~Family Illness~~Medical Leave:

Subd. 1. Purpose: An employee, upon request, may be granted a medical leave of absence according to the procedures outlined in this section. This leave will be granted in the event an employee needs to care for their own medical needs, or the needs of a qualifying family member as defined by state and federal provisions.

Subd. 2. Request: Requests for medical leave should be made as soon as the employee is aware of the need for a leave of absence. A leave of absence request should be completed as well as supporting medical documentation of the need.

Subd. 3. Duration: Leave may be granted for a period of time up to one year and runs concurrently with

other applicable leaves which may include but is not limited to: a contractual long-term leave and Family Medical Leave Act (FMLA) leave. If additional leave is needed beyond one year, staff will need to contact Human Resources to place a request; however, additional leave is not guaranteed. Medical Leave may be taken intermittently.

Subd. 4. Approval of Leave: If the employee complies with all the provisions of this section and a medical leave is granted by the School District, the School District will notify the employee in writing of its action.

Subd. 5. Reinstatement: An employee returning from medical leave will be re-employed in the position occupied prior to the leave, or a comparable position, subject to state or federal job protections.

An employee returning from medical leave without state or federal job protections may be re-employed in the position occupied prior to the leave, or a comparable position, based on position availability and ability to perform job duties.

Subd. 6. Failure to Return: Failure of the employee to return pursuant to the date determined in this section may constitute grounds for termination in the School District.

Subd. 7. Salary: An employee is able to use available vacation time through the duration of their medical leave. Sick time will be used in accordance with the district's ESST policy. If no sick or vacation time is available, the parties further agree that any medical leave of absence granted under this section will be a leave without pay.

~~Subd. 1. Use: Employees may be granted up to a maximum ten (10) days absence for illness in the employee's or spouse's immediate family that may or may not otherwise be covered under the Family and Medical Leave Act (FMLA) and/or state statute. The immediate family will include parent, sister, brother, spouse, son, daughter, son-in-law, daughter-in-law, grandparent, grandchildren, guardian and any other relative or non-relative who stands in the same relationship with the employee. Such absences will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary deduction equal to the pro-rated daily rate of pay.~~

Section 5. Bereavement Leave:

Subd. 1. Use: In accordance with the ESST policy, sick time and vacation time may be used for an employee's need to make arrangements for, or attend, funeral services or a memorial, or address financial or legal matters that arise after the death of a family member. If all accrued time (ESST, sick time, and vacation time) is exhausted and additional unpaid time is needed for bereavement, employees may request a short-term leave from Human Resources.

~~Subd. 1. Use-Immediate Family: Employees will be granted up to five (5) days per occurrence for absence due to death of each member of the employee's or spouse's immediate family. The immediate family will include parent, sister, brother, spouse, son, daughter, son-in-law, daughter-in-law, grandparent, grandchildren, guardian and any other relative or non-relative who stands in the same relationship with the employee. Such absences will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary deduction equal to the pro-rated daily rate of pay. Additional absences, but not to exceed five (5) additional days, may be granted.~~

~~Subd. 2. Use Not Immediate Family: Absence due to death of a person not listed in Subd. 1. of this Section will be limited to one (1) day per occurrence. Such absences will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary deduction equal to the pro-rated daily rate of pay.~~

Section 6. Jury Duty: An employee summoned to jury duty will be granted time off with pay.

Subd. 1. Notice to School District: Employees who receive a summons for jury duty are to call and/or email the Human Resources Attendance Specialist and their supervisor immediately to notify them of the proposed dates of service.

~~Subd. 2. Remittance of Stipend: Employees who receive a stipend for jury duty are to reimburse the School District for the amount received, minus the mileage allowance if they were on jury duty during work time.~~

Subd. ~~3~~2. Commencement of Leave: Employees on-call for jury duty will need to report to work until they are summoned to appear for jury duty. Failure to do so will result in a deduction of pay for the days of work missed.

Subd. ~~4~~3. Pay: Employees will have no loss of pay as a result of jury duty if the provisions of Subd. 1 through ~~3~~ 2 are met.

Section 7. Court Appearances:

Subd. 1. Request of School Board: When the School Board is a party in litigation, and an employee appears at the request of the School Board or as codefendant in a case against the School Board, the employee will be entitled to their pay and no deduction of any leave provision will be charged against the employee.

Subd. 2. Other Requests: If an employee receives a notice to supply information or testify in a civil or criminal court proceeding, as a result of their employment, they must notify their supervisor and Human Resources. If the employee must appear at the proceeding, the employee will be entitled to their pay and no deductions of any leave provisions will be charged against the employee. If the matter is a result of actions for which the employee has been found to have acted improperly and thus disciplined, by the School District, the day(s) absent will be deducted from ~~personal~~ vacation ~~leave~~ time or short-term leave referenced in this Article.

Subd. 3. Action Against School Board: If the matter is a result of actions by an employee against the School Board/District, the day(s) absent will be deducted from ~~personal~~ vacation ~~leave~~ time or short-term leave. Additional short-term leave will be granted if necessary.

Section 8. Child Care/Adoption/Foster Care Leave:

Subd. 1. Purpose: An employee**,** upon request**,** may be granted a leave for the purpose of childcare of a newborn child, ~~or~~ for the adoption of a child, or foster care of a child. The employee will be required to concurrently take applicable leaves in concurrence with state and federal laws, including, but not limited to, ~~pursuant to~~ the Family~~/~~ Medical Leave Act (FMLA), MN Parental Leave, Paid Family Leave

(PFL), and contractual Long-Term Leave. ~~This leave will be granted to one (1) parent of a newborn or adopted child provided such parent is caring for the child.~~ Employees may be granted partial or intermittent leaves of absence appropriate to the job assignment if agreed to by Human Resources. The District agrees to adhere to all applicable state and federal laws.

Subd. 2. Request: An employee making application for childcare leave will inform Human Resources in writing of the intention to take the leave at least three (3) calendar months before commencement of the intended leave. For an adoption or foster care leave, the employee will inform Human Resources, in writing at the earliest opportunity, of the intention to take the leave. The District agrees to adhere to all applicable state and federal laws.

~~Subd. 3. Use of Sick Leave for Pregnancy: If the reason for the leave is occasioned by pregnancy, an employee may utilize sick leave pursuant to the sick leave provisions of this Article during a period of physical disability. A pregnant employee will also provide, at the time of the leave application, a statement from their licensed physician indicating the expected date of delivery.~~

~~Subd. 4. Use of Sick Leave for Adoption: An employee may request to use up to thirty (30) days of accumulated sick leave for adoption to assist in preparation and legal reasons of the adoption, as well as necessary travel and initial adjustment of the child. These days need not be taken consecutively.~~

Subd. ~~5~~3. Date of Leave: The effective beginning date of a childcare/adoption/foster care leave and its duration will be determined by mutual consent between the employee and Human Resources. In determining the date of the commencement and duration of the leave, Human Resources will review each case on its individual merits taking into consideration the following:

a. Applicable state and federal law
~~a.~~b. The request of the employee.

~~b.~~c. The specific employment duties of the employee involved.

~~c.~~d. The health and welfare of the employee**,** unborn, ~~child or~~ adopted, or foster child**.**

~~d.~~e. The recommendation of the employee's licensed physician.

Subd. ~~6~~4. Duration: In making a determination concerning the commencement and duration of a childcare/adoption/foster care leave, the School ~~Board~~ District may, but will not in any event be required to:

a. Grant any leave of more than twelve (12) months in duration.

b. Permit the employee to return to their employment prior to the date designated in the request for the leave, unless by mutual agreement of the employee and ~~Human Resources~~the School District.

Subd. ~~7~~5. Approval of Leave: If the employee complies with all provisions of this Section and a leave is granted by the School ~~Board~~District, the employee will be notified in writing.

Subd. ~~8~~6. Termination of Leave: Interruption of pregnancy will terminate the childcare leave. Human Resources may require at least 14 days'~~in such cases forty-five (45) days'~~ notice to return.

Subd. ~~9~~7. Reinstatement: An employee returning from childcare/adoption/foster care leave on the agreed upon date will be re-employed in the position occupied prior to the leave, subject to the following conditions:

a. The position has not been abolished.

b. The employee is not physically or mentally disabled from performing the essential duties of such position.

~~b.~~c. Subject to state and federal job protections.

Subd. ~~10~~8. Failure to Return: Failure of the employee to return pursuant to the date determined in this section will constitute grounds for termination by the School District unless the School District and the employee mutually agree to an extension of the leave.

Subd. ~~11~~9. Experience Credit: An employee who returns from childcare/adoption/foster care leave within the provisions of this Section will retain all previous experience credit for pay purposes and any unused leave time accumulated under the provisions of this ~~Article~~ Agreement at the commencement of the beginning of the leave. The employee will not accrue additional experience credit for pay purposes or leave time during the period of absence.

Subd. ~~12~~10. Salary: Sick time will be used in accordance with the district's ESST policy. An employee may be able to use available vacation or sick time through the duration of their leave in accordance with the district's Paid Family Leave (PFL) policy. If an employee receives payment from Paid Family Leave (PFL), the employee may have the option to use available sick or vacation time to supplement their pay in accordance with the district's Paid Family Leave policy. If no sick or vacation time is available, the parties further agree that any leave of absence granted under this section will be a leave without pay.~~Any childcare/adoption leave of absence granted under this Section will be a leave without pay except as provided in Section 1 of this Article.~~

Subd. ~~13~~11. Insurance: An employee on childcare/adoption/foster care leave of absence is eligible to participate in group insurance programs if permitted under the insurance policy provisions but will pay the entire premium for such programs as the employee wishes to retain, following FMLA.

Subd. ~~14~~12. Notification to Return: An employee on childcare/adoption/foster care leave of absence will be sent a letter of assignment from Human Resources at least sixty (60) days prior to the specified return date of said leave. The employee will lose all re-employment rights if the employee refuses or fails to return the letter of assignment within ten (10) days of receipt.

Section 9. Long-Term Leave:

Subd. 1. Eligibility: Employees with a minimum of three (3) years of experience in the School District may apply for an unpaid leave of absence once during their School District employment. Additional leaves may be granted at the discretion of Human Resources ~~for health reasons~~.

Subd. 2. Purpose: Consideration for granting long-term leaves will be given for health reasons (self or family), family reasons, educational purposes, election to political office, approved travel or retraining or career change (not including employment in another school district).

Subd. 3. Requests: Requests for leave must be made at least thirty (30) days in advance, except in emergencies, and submitted to Human Resources for approval.

Subd. 4. Limit: The number of employees on approved leave in any school year will not normally exceed one (1) person.

Subd. ~~2~~5. Duration: Leave may be granted for a period of time not to exceed one (1) year. Leaves for holding political office may be granted up to two (2) years. Additional leaves may be granted at the discretion of Human Resources but are not guaranteed.

Subd. ~~3~~6. Insurance: An employee who is on an approved long-term leave is eligible to participate at their own expense in the health and hospitalization and dental program of the School District. This participation will be subject to the conditions prescribed by the insurance carrier.

Subd. 47. Benefit Accrual: An employee on approved long-term leave will retain their accrued benefits as of the beginning date of the leave. No benefits will accrue during the period that the employee is on leave.

~~Subd. 5. Purpose: Consideration for granting long-term leaves will be given for:~~

~~Approved travel~~	~~Election to political office~~
~~Education~~	~~Family reasons~~
~~Health~~	~~Retraining or career change (not including employment in another school district)~~

~~Subd. 6. Requests: Requests for leaves must be made at least thirty (30) days in advance, except in emergencies, and submitted to Human Resources for recommendation. Final approval will be made by the School Board. The number of management personnel on approved leave in any school year will normally not exceed one (1) person.~~

Subd. ~~7~~8. Notification to Return: An employee on long-term leave will be sent a notice from Human Resources according to the following schedule:

a. When the return date of said leave is intended to coincide with the opening of school, notification will be given by March 1 of the preceding school year.

b. At least sixty (60) days prior to the specified return of said leave when such date falls at any other time during the school year.

Subd. ~~8~~9. Reinstatement: An employee returning from long term leave for Education, Approved Travel, Family Reasons, Retaining or Career Change reasons will be re-employed in the position occupied prior to the leave, subject to the following conditions:

a. The position is vacant.

b. That the position has not been abolished.

c. That the employee is not physically or mentally disabled from performing the essential duties of such position.

d. An employee returning from long term leave for health or election to political office reasons will be re-employed in the position occupied prior to the leave, subject to the follow conditions:

1. That the position has been abolished
2. That the employee is not physically or mentally disabled from performing the essential duties of such position.

Subd. ~~9~~10. Failure to Return Notice: The employee will lose all re-employment rights if they refuse or fail to return the notice within ten (10) days of receipt.

Section 10. Short-Term Leave: An employee may apply for a short-term leave of absence.

Subd. 1. Salary: Short-term leave will be without pay.

Subd. 2. Duration: Short-term leave may be granted for not more than ten (10) working days.

Subd. 3. Requests: Requests for short-term leave will be made five (5) days in advance except in the case of emergencies. ~~The request will be on a Leave of Absence Request (PF 22) form and will clearly state the reason for such request. Any special conditions or arrangements established by the supervisor for a short-term leave will be in writing to the individual requesting the leave. All conditions established must be met to be eligible for the leave.~~

Subd. 4. Approval: Short-term leave will be granted only in special circumstances and must be approved by Human Resources.

Subd. 5. Eligibility: Short-term leave will normally be available no more than once during ~~a contract period~~the Agreement.

Subd. 6. Limit–1: The number of employees on short-term approved leave at any given time will normally not exceed one (1) person.

Section 11. Religious Leave: Employees may be granted up to three (3) days of religious leave. Employees must make application, including a brief summary ~~of details~~ of the request, to Human Resources at least three (3) days prior to the religious leave. Human Resources will notify the employee's supervisor to make the necessary arrangements allowing the employee to make up the days at some other prearranged time. However, an employee may utilize provisions outlined in ~~Section 12, Personal Leave, or~~ Section ~~1~~3, Sick ~~Leave~~Time, or Section 1 Vacation, if so desired. If the employee chooses none of the options as outlined herein, the leave will be granted with full loss of pay.

~~**Section 12. Personal Leave:** Employees will accrue one (1) personal leave day each year, accumulative to five (5) days. Personal leave may be used for activities requiring the employee's attention not covered or requested under other provisions of this Agreement.~~

~~Subd. 1. Requests: Employees will request personal leave in writing to Human Resources via their supervisor at least three (3) days in advance, except in the case of emergency.~~

~~Subd. 2. Limit: The number of employees on personal leave at any given time will normally not exceed four (4) people.~~

~~Subd. 3. Exclusion: A personal leave day may be granted on the first or the last day of the student school year. However, the leave will only be granted for special circumstances with written explanation by the employee and approval of Human Resources.~~

ARTICLE IX
GRIEVANCE PROCEDURE

Section 1. Grievance Definition: A "grievance" will mean an allegation by an employee resulting in a dispute or disagreement between the employee and the School Board as to the interpretation or application of terms and conditions of employment insofar as such matters are contained in this Agreement.

Section 2. Representative: The employee, administrator, or School Board may be represented during any step of the procedure by any other member of the group to act on the employee's behalf.

Section 3. Definitions and Interpretations:

Subd. 1. Extension: Time limits specified in this Agreement may be extended by mutual agreement.

Subd. 2. Days: Reference to days regarding time periods in this procedure will refer to working days. A working day is defined as all weekdays not designated as holidays by state law.

Subd. 3. Computation of Time: In computing any period of time prescribed or allowed by procedures herein, the date of the act, event, or default for which the designated period of time begins to run will not be included. The last day of the period so computed will be counted, unless it is a Saturday, a Sunday, or a legal holiday, in which event the period runs until the end of the next day which is not a Saturday, a Sunday, or a legal holiday.

Subd. 4. Filing and Postmark: The filing or service of any notice or document herein will be timely if it bears a postmark of the United States mail within the time period.

Subd. 5. Decisions: All decisions rendered, with the exception of decisions rendered at Level I of this grievance procedure, will be in writing setting forth the decision and will be transmitted to all parties of interest.

Section 4. Time Limitation and Waiver: Grievances will not be valid for consideration unless the grievance is submitted in writing to the School Board's designee, setting forth the facts and the specific provisions of the policy allegedly violated, and the particular relief sought within twenty (20) days after the date of the event giving rise to the grievance occurred. Such grievances must be filed in writing first with the supervisor and Human Resources. Failure to file any grievance within such period will be deemed a waiver thereof. Failure to appeal a grievance from one level to another within the time periods hereinafter provided will constitute a waiver of the grievance. An effort will first be made to adjust an alleged grievance informally between the employee and the School Board's designee.

Section 5. Adjustments of Grievance: The School Board and the employee will attempt to adjust grievances which may arise during the course of employment of any employee within the School District in the following manner:

Subd. 1. Informal Discussion: Before a written grievance is submitted, informal discussions will take place between the aggrieved party and the supervisor. Through these discussions, the parties will attempt to resolve the problem.

Subd. 2. Level I: If the grievance is not resolved through informal discussions, the aggrieved party may submit the grievance in writing to the supervisor. A copy of such written grievance must simultaneously be filed with Human Resources. The immediate supervisor will give a written decision on the grievance to the parties involved within ten (10) days after receipt of the written grievance.

Subd. 3. Level II: In the event the grievance is not resolved in Level I the decision rendered may be appealed to the Director, Human Resources, provided such appeal is made in writing within five (5) days after receipt of the decision in Level I. If a grievance is properly appealed to the Director, Human Resources they will set a time to meet regarding the grievance within fifteen (15) days after receipt of the appeal. Within ten (10) days after the meeting, the Director, Human Resources will issue a decision in writing to the parties involved.

Subd. 4. Level III: In the event the grievance is not resolved in Level II, the decision rendered may be appealed to the School Board, provided such appeal is made in writing within five (5) days after receipt of the decision in Level II. If a grievance is properly appealed to the School Board, the School Board will set a time to hear the grievance within twenty (20) days after receipt of the appeal. Within twenty (20) days after the meeting, the School Board will issue its decision in writing to the parties involved. At the option of the School Board, a committee or representative(s) of the School Board may be designated by the School Board to hear the appeal at this level and report its findings and recommendations to the School Board. The School Board will then render its decision.

Section 6. School Board Review: The School Board reserves the right to review any decision issued under Level I or Level II of this procedure provided the School Board or its representative notifies the parties of its intention to review within ten (10) days after the decision has been rendered. In the event the School Board reviews a grievance under this Section, the School Board reserves the right to reverse or modify such decision.

Section 7. Denial of Grievance: Failure by the School Board or its representative to issue a decision within the time periods provided herein will constitute a denial of the grievance and the employee may appeal it to the next level.

Section 8. Arbitration Procedures: In the event that the employee and the School Board are unable to resolve any grievance, the grievance may be submitted to arbitration as defined herein:

Subd. 1. Request: A request to submit a grievance to arbitration must be in writing signed by the aggrieved party, and such request must be filed in the Office of the Superintendent within ten (10) days following the decision in Level III of the grievance procedure.

Subd. 2. Prior Procedure Required: No grievance will be considered by the arbitrator which has not been first duly processed in accordance with the grievance procedure and appeal provisions.

Subd. 3. Selection of Arbitrator: Upon the proper submission of a grievance under the terms of this procedure, the parties will, within ten (10) days after the request to arbitrate, attempt to agree upon the selection of an arbitrator. If no agreement on an arbitrator is reached, either party may request the Bureau of Mediation Services (BMS) to appoint an arbitrator, pursuant to the PELRA, providing such request is made within twenty (20) days after request for arbitration. The request will ask that the appointment be made within thirty (30) days after the receipt of said request. Failure to agree upon an arbitrator or the failure to request an arbitrator from the Bureau of Mediation Services (BMS) within the time periods provided herein will constitute a waiver of the grievance.

Subd. 4. Submission of Grievance Information:

a. Material Request: Upon appointment of the arbitrator, the appealing party will within five (5) days after notice of appointment forward to the arbitrator, with a copy to the School Board, the submission of the grievance which will include the following:

    1) The issues involved
    2) Statement of the facts
    3) Position of the grievant

b. The School Board will make a similar submission of information in accordance with Subd. 4a. of this section.

Subd. 5. Hearing: The grievance will be heard by a single arbitrator and both parties may be represented by such person or persons as they may choose and designate, and the parties will have the right to a hearing at which time both parties will have the opportunity to submit evidence, offer testimony, and make oral or written arguments relating to the issues before the arbitrator. The proceeding before the arbitrator will be a hearing *de novo*.

Subd. 6. Decision: The decision by the arbitrator will be rendered within a time schedule mutually agreed to. Decisions and awards by the arbitrator in cases properly before him/her will be final and binding upon the parties, subject, however, to the limitations of the arbitration decisions as provided in the PELRA.

Subd. 7. Expenses: Each party will bear its own expenses in connection with arbitration including expenses relating to the party's representatives, witnesses, and any other expenses which the party incurs in connection with presenting its case in arbitration. A transcript or recording will be made of the hearing at the request of either party. The parties will share, equally, fees and expenses of the arbitrator and any other expenses which the parties mutually agree are necessary for the conduct of the arbitration. The cost of a transcript or recording will be borne by the party requesting it.

Subd. 8. Jurisdiction: The arbitrator will have jurisdiction over disputes or disagreements relating to grievances properly before the arbitrator pursuant to the terms of this procedure. The jurisdiction of the arbitrator will not extend to proposed changes in terms and conditions of employment as defined herein and contained in this written Agreement; nor will an arbitrator have jurisdiction over any grievance which has not been submitted to arbitration in compliance with the terms of the grievance and arbitration procedure as outlined herein; nor will the jurisdiction of the arbitrator extend to matters of inherent managerial policy, which will include, but are not limited to, such areas of discretion or policy as the

functions and programs of the employer, its overall budget, utilization of technology, the organizational structure, and selection and direction and number of personnel. In considering any issue in dispute, in its order, the arbitrator will give due consideration to the statutory rights and obligations of the public School Board to efficiently manage and conduct its operations within the legal limitations surrounding the financing of such operations.

Section 9. General:

Subd. 1. Reprisals: No reprisals of any kind will be taken by the School Board or by any member of the administration against any aggrieved person, any representative of an aggrieved person, or any other participants in the grievance procedure by reason of such participation.

Subd. 2. Employee Rights: Nothing herein will be construed to limit, impair or affect the right of any employee, or group of employees, as provided in state statutes.

ARTICLE X
DURATION

Section 1. Term and Reopening Negotiations: This Agreement will remain in full force and effect for a period commencing on July 1, ~~2023~~2025, through June 30, ~~2025~~2027. If either party desires to modify or amend this Agreement commencing on July 1, ~~2023~~2025, it will give written notice of such intent no later than May 1, ~~2025~~2027. Unless otherwise mutually agreed, the parties will not commence meet and confer more than ninety (90) days prior to the expiration of this Agreement.

Section 2. Effect: The provisions herein relating to terms and conditions of employment supersede any and all prior agreements, resolutions, practices, School District policies, rules or regulations concerning terms and conditions of employment inconsistent with these provisions. All matters not covered by this Agreement are hereby reserved to the School Board.

Section 3. Finality: Any matters relating to the current term, whether or not referred to in this Agreement, will not be open for discussion during the term of this Agreement.

MEMORANDUM OF UNDERSTANDING

between

OSSEO AREA SCHOOLS, ISD 279
and
MANAGEMENT PERSONNEL I-M

TOPIC: Retirement Incentive

EFFECTIVE DATE: July 1, 2023

The following contains the full text of the Memorandum of Understanding (MOU) between Osseo Area Schools, ISD 279 ("District"), and Management Personnel I-M, relating to disbursement of funds for the Retirement Incentive.

PURPOSE:

The purpose of this MOU is to designate how funds will be disbursed for the Retirement Incentive, contained in Article VI, Section 5, of the Terms and Conditions of Employment.

For the purpose of calculating this benefit, the calculation will be based on the employee's annual rate of pay divided by 225 days.

AGREEMENT:

Subject to the limitations listed below, the District will contribute funds relating to the Retirement Incentive as follows:

1. Seventy-five percent (75%) of funds shall be placed into a Post-Retirement Health Arrangement Plan. Employees who are exempted from participating in the Post-Retirement Health Arrangement Plan, according to IRS guidelines, must contribute one hundred percent (100%) of their Retirement Incentive into the Special Pay Deferral Plan referenced in paragraph 2 below.

2. The balance of the Retirement Incentive benefit shall be paid into a Special Pay Deferral Plan (403(b)). The District's annual contribution into the retiree's Special Pay Deferral Plan account must not exceed the IRS contribution limit during any given year. Any remaining balance will be paid into the Special Pay Deferral Plan in future consecutive years to the extent allowed by the IRS.

3. All District payments will be made according to the timeline and payment schedule as provided in the Terms and Conditions of Employment.

4. This is the full and complete agreement relating to Retirement Incentive benefits.

~~MEMORANDUM OF UNDERSTANDING~~

~~between~~

~~OSSEO AREA SCHOOLS, ISD 279~~
~~and~~
~~MANAGEMENT PERSONNEL I-M~~

~~TOPIC~~: ~~Potential Plan Design Change - Long-Term Disability Insurance Coverage~~

~~EFFECTIVE DATE~~: ~~Upon ratification~~

~~The plan design for long-term disability coverage for chemical dependency and mental health may be changed to a combined 24 months of coverage per claim. These changes will only go into effect contingent on the agreement of all other bargaining groups in the Osseo Area School District, approval of the Insurance Advisory Committee and approval by the School Board. If no agreement is reached among the groups, or if the Insurance Advisory Committee and/or School Board do not approve the design of the request for proposal (RFP) and/or the bid/proposal itself, this language will be null and void. In the interim follow Article VII, Section 9.~~

~~MEMORANDUM OF UNDERSTANDING~~

~~between~~

~~OSSEO AREA SCHOOLS, ISD 279~~
~~and~~
~~MANAGEMENT PERSONNEL I-M~~

~~TOPIC:~~ ~~2024-2025 Retirement Match MOU~~

~~EFFECTIVE DATE~~: ~~Upon ratification through June 30, 2025~~

~~Employees interested in receiving the entire district match of $4,000 for the 2024-2025 school year, must work with Business Services to increase their contribution match. Upon contract approval, I-M Management employees will have up to six (6) payroll periods to catch up to normal payroll deduction in order to get the full match. Following the catchup period, per pay period amount will revert to $166.67.~~

~~MEMORANDUM OF UNDERSTANDING~~

~~between~~

~~OSSEO AREA SCHOOLS, ISD 279~~
~~and~~
~~MANAGEMENT PERSONNEL I-M~~

~~TOPIC:~~ ~~2023-2024 Performance Stipend MOU~~

~~EFFECTIVE DATE~~~~:~~ ~~Upon ratification~~

~~As agreed upon in negotiations, 225 workday employees who were rated exemplary during the 2023-2024 school year, will receive $2,500 or 2.3%, whichever is greater, as their performance stipend.~~

MEMORANDUM OF UNDERSTANDING

between

OSSEO AREA SCHOOLS, ISD 279
and
MANAGEMENT PERSONNEL I-M

TOPIC: Professional Development LMC MOU

EFFECTIVE DATE: ~~Upon ratification through~~July 1, 2025 through June 30, 2027~~5~~

A Labor Management Committee (LMC) will be developed to review Professional Development opportunities for Management I-M employees. The committee will consist of up to five (5) I-M representatives. The District will provide at least one (1) principal and at least one (1) staff member from the Equity Department on their team.

~~MEMORANDUM OF UNDERSTANDING~~

~~between~~

~~OSSEO AREA SCHOOLS, ISD 279~~
~~and~~
~~MANAGEMENT PERSONNEL I-M~~

~~Topic:~~ ~~Construction Stipend LMC MOU~~

~~Effective Date:~~ ~~Upon ratification through June 30, 2025~~

~~A Labor Management Committee (LMC) will be developed to explore the option of a construction stipend for certain Management I-M employees who are affected by the *Building a Better Future* construction projects over a four-year period.~~

MEMORANDUM OF UNDERSTANDING

between

OSSEO AREA SCHOOLS, ISD 279
and
MANAGEMENT PERSONNEL I-M

TOPIC: Job Elimination Language Task Force

EFFECTIVE DATES: July1, 2025 – June 30, 2027

The following contains the full text of the Memorandum of Understanding (MOU) between Osseo Area Schools, ISD 279 ("District"), and Management Personnel I-M.

PURPOSE:

As a result of the Evergreen wage study, the previous classification system has been eliminated and replaced with a comprehensive grading system.

The purpose of this MOU is to outline the agreement between the District and the Union regarding the creation and purpose of a task force to explore, analyze and recommend options regarding job elimination within the bargaining unit.

The District and the Union agree to the following:

1. Beginning in the 2026-2027 school year, the District and Union will organize a task force of representatives from both parties to explore, analyze, and recommend options regarding job elimination language in light of the newly implemented grading system.

2. The task force size will be limited to eight (8) total members, and numbers from each party need not be equal.

3. This MOU shall set no precedent between the parties. Any conflicts regarding this agreement will be handled through the grievance process set forth in the collective bargaining agreement.

MEMORANDUM OF UNDERSTANDING
BETWEEN
OSSEO AREA SCHOOLS, ISD 279
AND
MANAGEMENT PERSONNEL I-M

TOPIC: Vacation Buyback and Sunset of Prior Bucket Interpretation

EFFECTIVE DATES: July1, 2025 – June 30, 2027

The following contains the full text of the Memorandum of Understanding (MOU) between Osseo Area Schools, ISD 279 ("District"), and Management Personnel I-M.

PURPOSE:

The purpose of this MOU is to outline the agreement between the District and the Union regarding a vacation buyback and the sunsetting of the "buckets" interpretation of the language. Prior interpretation of the language called for the creation of a carryover vacation accrual category ("bucket") disjoint from the regular vacation accrual category. This system proved cumbersome and difficult to track.

As a means to end this interpretation, the parties agree to the following:

- On June 30, 2026, the District will buy back vacation in excess of 12 days, up to a maximum of 6 days.
- The buyback will be based on the employee's daily base rate on June 30, 2026. The daily base rate will be calculated using a 260-day calendar.
- If an employee still has more than 12 days after the initial buyback on June 30, 2026, up to 4 will be frozen in the soon-to-be-obsolete carryover vacation accrual category. The remaining will roll over into the regular vacation category. This may result in an employee carrying over more than 12 days.
- A secondary buyback of the frozen carryover vacation will occur in November 2026 and will be based on the employee's daily base rate on November 1, 2026. The daily base rate will be calculated using a 260-day calendar.
- After November 2026, there will no longer be a carryover vacation accrual category. All vacation will be in one "bucket" and will be subject to the new carryover limit of 12.

Osseo Area Schools

MEMO

To: School Board Members
From: Yvonne Shorts Lind, Executive Director of Human Resources
Date: June 18, 2026
Re: Recommendation for Approval, Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Licensed Coordinators, July 1, 2025 – June 30, 2027

Recommendation

It is our recommendation that you approve the Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Licensed Coordinators, effective July 1, 2025, through June 30, 2027.

Unit Composition

Licensed Coordinators are a group of seventeen (17) licensed employees who serve in a variety of management positions for which a license is required throughout our district.

Tentative Agreement

The agreement contains changes made to the Compensation and Conditions, Deferred Compensation, Group Insurance, and Leaves of Absence sections of the terms and conditions of employment.

In the Compensation and Conditions article of the collective bargaining agreement, pay grades, ranges, and language were modified to reflect the compensation study that was completed in Fall 2025. Salary Enhancement includes a 2.0% increase to base salary in year 1 and a 2.0% increase to base salary in year 2. Deferred Compensation was increased to $4,000 annually starting July 1, 2026. Annual professional association funds were reduced from $800 to $400 annually.

In the Group Insurance section of the collective bargaining agreement, employees will receive District contributions to health insurance up to the following amounts:

Effective July 1, 2025			
High	$621.58	$966.64	$1,548.73
Value	$755.53	$1,174.95	$1,882.48
HSA Plan	$594.68	$1,191.90	$1,908.19

Osseo Area Schools

MEMO

Effective July 1, 2026			
High	$621.58	$966.64	$1,548.73
Value	$855.44	$1,330.33	$2,131.42
HSA Plan	$686.97	$1,376.88	$2,204.34

In summary for the group insurance portion, the district will increase the employer contribution by the following percentages.

Year 1: 10.5% increase for Value and HSA Plans
Year 2: 13.2% increase on Value Plan and a 15.5% increase on HSA Plan

In the Leaves of Absence section, language was updated to include the Earned Safe and Sick Time (ESST) policy and Minnesota Paid Leave policy.

The salary investment outlined above is consistent with the financial parameters established by the School Board for the 2025-2027 contract negotiation. The two-year agreement results in a 4.91% total package increase. The total additional financial investment is $215,386 over the term of the agreement.

Timeline and Next Steps

With the ratification of the contract, Human Resources and Payroll will begin with the implementation process.

AGREEMENT ON TERMS AND CONDITIONS OF EMPLOYMENT

BETWEEN

Osseo Area Schools

BOARD OF EDUCATION
INDEPENDENT SCHOOL DISTRICT 279
MAPLE GROVE, MINNESOTA

AND

LICENSED COORDINATOR MANAGEMENT PERSONNEL

Effective Date: July 1, ~~2023~~ 2025 – June 30, ~~2025~~2027

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ARTICLE I
PURPOSE

Section 1. Parties: This Agreement is established by the School Board of Independent School District 279, hereinafter referred to as the School Board, through meet and confer procedures with Licensed Coordinator Management Personnel Committee, hereinafter referred to as LCMPC, pursuant to and in compliance with the Public Employment Labor Relations Act of 1971, as amended, hereinafter referred to as the PELRA, to provide the terms and conditions of employment for Licensed Coordinator personnel during the term of this Agreement.

ARTICLE II
RECOGNITION

Section 1. Recognition: In accordance with the PELRA, the School Board recognizes the LCMPC as the representative of supervisory personnel employed by the School Board of Independent School District 279. The LCMPC will have those rights and duties as prescribed by the PELRA and as described in this Agreement.

Section 2. Appropriate Unit: The LCMPC will speak for all Licensed Coordinators of the School District as defined in this Agreement and in the PELRA.

ARTICLE III
DEFINITIONS

Section 1. Terms and Conditions of Employment: "Terms and conditions of employment" means the hours of employment, the compensation therefore including fringe benefits except retirement contributions or benefits other than employer payment of, or contributions to, premiums for group insurance coverage of retired employees or severance pay, and the School Board's personnel policies affecting working conditions of management personnel. In the case of Licensed Coordinators "terms and conditions of employment" does not mean educational policies of the School Board. "Terms and conditions of employment" is subject to the provisions of the PELRA.

Section 2. Licensed Coordinator Management Personnel: Will mean any person employed by the School Board in a Licensed Coordinator position. The term Licensed Coordinator Management Personnel as used herein will not include superintendent, other management personnel, principals, and assistant principals who devote more than fifty percent (50%) of their time to administrative or supervisory duties, confidential employees, essential employees, part-time or temporary employees whose services do not exceed the lesser of thirty-five percent (35%) of the normal work week within the bargaining unit or fourteen (14) hours per week, or employees who hold a positions that is basically temporary or seasonal in character and is not for more than sixty-seven (67) working days in any calendar year, and emergency employees.

Section 3. Other Terms: Terms not defined in this Agreement will have those meanings as defined by the PELRA.

ARTICLE IV
SCHOOL DISTRICT RIGHTS

Section 1. Inherent Managerial Rights: The LCMPC recognizes that the School Board is not required to meet and negotiate on matters of inherent managerial policy which include, but are not limited to, such areas of discretion of policy as the functions and programs of the School Board, its overall budget, utilization of technology, the organizational structure, and selection and direction and number of personnel.

Section 2. Management Responsibilities: The LCMPC recognizes the right and obligation of the School Board to efficiently manage and conduct the operation of the School District within its legal limitations and with its primary obligation to provide educational opportunity for the students of the School District.

Section 3. Effect of Laws, Rules and Regulations: The LCMPC recognizes that all employees covered by this Agreement will perform the services prescribed by the School District and will be governed by School Board policies, rules, regulations, directives and orders which are not inconsistent with the terms and conditions of employment set forth in this Agreement and which are issued by properly designated officials of the School District. Any provision of this Agreement found in violation of any law, rule or regulation there under, will be without force or effect.

Section 4. Reservation of Managerial Rights: The foregoing enumeration of School Board rights and duties will not be deemed to exclude other inherent management rights and management functions not expressly reserved herein, and all management rights and management functions not expressed in this Agreement are reserved to the School Board.

ARTICLE V
LICENSED COORDINATORS RIGHTS

Section 1. Right to Views: Pursuant to PELRA, nothing contained in this Agreement will be construed to limit, impair, or affect the right of any employee or their representative to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions or compensation of public employment or their betterment, so long as the same is not designated to and does not interfere with the full faithful and proper performance of the duties of employment. Nor will it be construed to require any employee to perform labor or services against their will.

Section 2. Right to Join: Employees will have the right to form and join labor or employee organizations, and will have the right not to form and not to join such organizations. Employees in the unit will have the right by secret ballot to designate an exclusive representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for such employees with the School Board, as prescribed by the PELRA.

Section 3. Personnel Files:

Subd. 1. Right to Review/Frequency: Upon written request by an employee, the School District will provide the employee with an opportunity to review their personnel file.

Subd. 2. Review: A written request will be made to Human Resources. Human Resources will comply with a written request pursuant to Subd. 1. of this Section no later than seven (7) working days after

receipt of the request and will schedule an appointment for the employee to review their personnel file and will notify the employee of such appointment. All such reviews will take place in Human Resources during its normal hours of operation, and a Human Resources employee shall be present when an employee reviews their personnel file.

Subd. 3. Right to Copy: After the review and upon the employee's written request, the School District will provide the employee with a copy of the requested record. The School District may not charge a fee for the copy. With respect to employees who are separated from employment, upon the employee's written request, the School District will provide a copy of the personnel file to the employee. Providing a copy of the separated employee's personnel file to the employee satisfies the School District's responsibility to allow review as stated in Subd. 1. of this Section.

Subd. 4. Right to Response: The employee may submit for inclusion in their personnel file a written response to any material contained in such file.

Subd. 5. Destruction/Expungement: The School District may destroy or expunge such files as provided or required by law.

Section 4. Meet and Confer: Representatives of Licensed Coordinator Management Personnel and the District agree to meet and confer as needed for the mutual exchange of ideas and to discuss matters that are not terms and conditions of employment.

ARTICLE VI
COMPENSATION AND CONDITIONS

Section 1. Salary Plan:

Subd. 1: Salary Ranges. ~~The following salary ranges shall be created for each classification listed below, beginning July 1, 2012.~~

Title	Work Days	~~Class~~New Pay Grade	~~RANGE Effective 7/1/23-6/30/25~~New Minimum/Midpoint/Maximum Effective 7-1-2025
Coordinator, Early Childhood Education	218	~~G3-A~~121	~~$117,197 / $139,801~~$119,987 / $139,785 / $159,583
Student Services Administrator	218	~~G3-A~~121	$119,987 / $139,785 / $159,583~~$117,197 / $139,801~~
Coordinator, Adult Education & Adults with Disabilities	218	~~G3-B~~121	$119,987 / $139,785 / $159,583~~$115,847 / $138,449~~
~~Coordinator, Educational Equity~~	~~218~~	~~G3-B~~	~~$115,847 / $138,449~~
Coordinator, ELL	218	~~G3-B~~121	$119,987 / $139,785 / $159,583~~$115,847 / $138,449~~
Coordinator, American Indian Education	218	~~G3-B~~121	$119,987 / $139,785 / $159,583~~$115,847 / $138,449~~
Coordinator, Digital Learning and Instructional Media	218	~~G3-B~~121	$119,987 / $139,785 / $159,583~~$115,847 / $138,449~~

Coordinator, Health Services	218	~~G3-B~~121	$119,987 / $139,785 / $159,583~~$115,847 / $138,449~~
Coordinator, Title 1, MTSS, & TAG	218	~~G3-B~~121	$119,987 / $139,785 / $159,583~~$115,847 / $138,449~~
Literacy Coordinator	218	121	$119,987 / $139,785 / $159,583

~~1. The salary schedule is used as a guide for initial placement. Licensed Coordinators may move above the top of the range with salary enhancements and/or salary advancements.~~

Subd. 1. Initial Salary Placement: ~~New employees to the district will be placed within their respective salary range at the discretion of the Executive Director, Human Resources. Internal employees hired into the unit and/or current Licensed Coordinators promoting within the unit shall be placed at the discretion of Human Resources based on qualifications/experience and may be placed above the top of the range.~~The minimum to midpoint of each pay grade will serve as a guide for the hiring range. Initial placement will be determined based on education, experience, internal equity and/or whether the position is hard-to-fill. Exceptions to the hiring range will be made if justified by data demonstrating the position is hard-to-fill.

Section 2. Pay for Performance Stipend: Pay for performance stipend will be based on job performance and leadership. Pay for performance will be paid as a stipend based on performance level and base salary.

- Employees who work less than 120 days of paid service do not qualify for the pay for performance stipend.
- Employees who complete at least 120 days of paid service, but less than their contracted year, will receive a prorated pay for performance stipend.
- Employees who complete their contracted year (including FMLA and/or ADA qualified leaves) will receive the full pay for performance stipend.

Performance evaluations must be completed and turned into Human Resources by May 31st in order for the stipend to be paid on the July 20th paycheck. If completed after May 31st the stipend payout will be within 3 pay periods.

Pay for Performance Amounts Awarded for Performance Levels:

Exemplary:	2.3%
Accomplished	1.4%
Developing:	0.7%
Unsatisfactory:	0%

Subd. 1. Alternative Pay for Performance Stipend Amounts: The School Board shall set financial parameters for contract negotiations with all employee groups with the same contract term as Licensed Coordinators. These financial parameters relating to salary shall be used to determine the amount of the pay for performance stipend if it is to be less than the amounts specified above.

Based on these parameters set by the School Board, salary advancement will be as follows:

Exemplary: An amount equal to 0 – 2.3%

Accomplished:	An amount equal to 0 – 1.4%
Developing:	An amount equal to 0 – 0.7%
Unsatisfactory:	No salary advancement

Section 3. Salary Enhancement: A ~~5~~2% increase to base salary effective July 1, ~~2023~~2025. A ~~3~~2% increase to base salary effective July 1, ~~2024~~2026. If an employee reaches the new maximum salary, any negotiated Salary Enhancements will be paid as a stipend and will not affect base salary.

Section 4. Probation and Regular Status: New employees will be considered as probationary employees until June 30th if they have completed at least 120 work days of employment. If a school year ends prior to a probationary employee serving at least 120 work days, such employee shall be on probation for the following school year, ending June 30th. During this time they may be transferred, discharged or laid off. Upon completion of the probationary period, the employee will establish continuing employee status unless otherwise notified in writing by the employer prior to that date. Probationary employees will be evaluated by their immediate supervisor.

Section 5. Retirement Incentive Pay:

Subd. 1. Exclusion: This Section will apply only to Licensed Coordinators whose service, in any capacity with the School District, has been full-time as defined by this Agreement and whose service began prior to July 1, 1998, with no break in service. For Licensed Coordinators whose employment began after this date, or had a separation of service, the provisions of this section will not be applicable.

Subd. 2. Eligibility: Licensed Coordinators who have completed at least ten (10) years of continuous service, in any capacity with the School District and who are at least fifty (50) years of age will be eligible for retirement incentive pay pursuant to the provisions of this Section upon submission of a written resignation accepted by the School Board, provided that such notice is given by March 1st of the school year in which the employee is going to retire.

Subd. 3. Calculation of Benefit: A Licensed Coordinator will be eligible to receive as retirement incentive pay upon their retirement the amount obtained by multiplying one hundred percent (100%) of their unused number of sick leave days, but in any event not to exceed one hundred eighty-five (185) days-times their daily rate of pay.

Subd. 4. Determination of Daily Rate: In applying these provisions, the daily rate of pay for Licensed Coordinators will be based upon the total annual compensation at the time of retirement.

Subd. 5. Payment Schedule 50-54: A Licensed Coordinator who retires between the ages of fifty to fifty-four (50-54) will receive the retirement incentive pay on July 20th if their birth date is between January 1st and June 30th the year they reach age fifty-five (55). If their birth date is between July 1st and December 31st they will receive their retirement incentive pay on January 20th of the following year.

Subd. 6. Payment Schedule 55 & Over: Retirement incentive pay for those age fifty-five (55) or older will be paid by the School District according to the following schedule. Licensed Coordinators who retire between January 1st and June 30th will receive their retirement incentive pay July 20th of that year. Licensed Coordinators who retire between July 1st and December 31st will receive their retirement incentive pay on January 20th of the following year. In the event of a Licensed Coordinator's death after

having retired from the School District, the remaining amount of retirement incentive pay will be paid to their estate.

Subd. 7. Exceptions: The School Board adopted effective January 4, 1994, a resolution, as authorized by M.S. 465.722, Subd. 3, providing for exceptions to maximum allowable severance pay for any Licensed Coordinator who was a full-time employee for the entire period between January 1, 1983 and December 31, 1992. Said resolution will insure that an excepted employee will receive severance pay in an amount no less than they would have been eligible for as provided for in the Terms and Conditions of Employment for the period of July 1, 1991 thru June 30, 1993.

Subd. 8. Retirement incentive pay will not be granted to any employee who is discharged by the School District.

Section 6. Retirement Savings Plan: In accordance with Section 403(b) of the Internal Revenue Code, the School Board will match the contribution of an eligible employee according to the following schedule, by pay period, toward an approved 403(b) retirement savings plan. The plan must meet the School District's guidelines for approval.

	Maximum District Annual Match Amount
Employees are eligible to enroll immediately upon hire and the district will match any employee contribution amount, up to the maximum district match amount.	Starting July 1, 2026 - ~~$3,000~~$4,000 (~~~$125.00~~$166.67 per pay period)

*Employees may choose to defer more than the District annual match amount. Federal law determines the maximum amount an individual can contribute annually. The School District maximum annual match is based upon completion of negotiations and board approval.

Section 7. Work Year: The Licensed Coordinator's work year is defined in Section 1. of this Article. ~~A Licensed Coordinator may be allowed to reschedule their work year up to a maximum of seven (7) days from the time school is in session to days when school is not in session. The adjustment~~A Licensed Coordinator will not normally be granted ~~for~~ off the first and last days of school. The Licensed Coordinator's work year calendar is to be submitted to the appropriate Supervisor or Human Resources for approval.

Subd. 1. Work Days - Licensed Coordinators may schedule the following as work days: Labor Day, Friday after Thanksgiving, Martin Luther King, Jr. Day, President's Day, Spring Holiday, Memorial Day, and Juneteenth, subject to supervisor approval.

Subd. 2. Compensation for Days Worked – Any employee who begins service after July 1 or ends service prior to June 30th of any given school year will be paid for days worked up to a maximum of 218 days during that school year.

Section 8. Emergency School Closing: In the event school starts late or is closed early due to inclement weather or other emergency situations, or an e-learning day is called, Licensed Coordinators' work assignment will be determined by the Superintendent or designee. In the event school is canceled at one or more locations due to inclement weather or other emergency situations, Licensed Coordinators will follow the direction of the Superintendent or designee regarding reporting to work and work duties.

When the Superintendent determines that the district will follow an e-learning day, the district will follow Minnesota Statute 2022, section 120A.414 (https://www.revisor.mn.gov/statutes/cite/120A.414).

When staff are directed not to report, Licensed Coordinators will be available by phone and/or email for business related purposes during normal school hours on the cancelation day.

ARTICLE VII
GROUP INSURANCE

Section 1. Eligibility: Qualifications will include those established by the School Board and the carrier of the coverage.

Section 2. Enrollment: All Licensed Coordinators qualifying will enroll for such coverage in accordance with the procedures established by the School Board.

Section 3. Selection: The School Board will make the selection of insurance carriers and policies. The Licensed Coordinators will have representation on the School District Insurance Advisory Committee.

Subd. 1. District Contribution: Basic Group Health and Hospitalization Plans:

a. The District will contribute up to the following amounts monthly, towards the District's Group Health Insurance premiums for full time employees. Any portion of the premium that exceeds the District contribution will be paid by the employee and paid by payroll deduction.

~~Effective July 1, 2023~~

	~~Single~~	~~Employee +1~~	~~Family~~
~~High*~~	~~$621.58~~	~~$966.64~~	~~$1,548.73~~
~~Value~~	~~$621.58~~	~~$966.64~~	~~$1,548.73~~
~~HSA Plan~~	~~$480.51~~	~~$963.07~~	~~$1,541.85~~

Effective July 1, ~~2024~~2025

	Single	Employee +1	Family
High*	$621.58	$966.64	$1,548.73
Value	~~$683.74~~$755.53	~~$1,063.30~~$1,174.95	~~$1,703.60~~$1,882.48
HSA Plan	~~$538.17~~ $594.68	~~$1,078.64~~ $1,191.90	~~$1,726.87~~ $1,908.19

Effective July 1, ~~2024~~2026

	Single	Employee +1	Family
High*	$621.58	$966.64	$1,548.73
Value	~~$683.74~~$855.44	~~$1,063.30~~$1,330.33	~~$1,703.60~~$2,131.42

HSA Plan	~~$538.17~~ $686.97	~~$1,078.64~~ $1,376.88	~~$1,726.87~~ $2,204.34

* The High Plan is no longer available for new enrollment. All existing members on the High Plan will continue to receive the district contribution to the High Plan health insurance as indicated in the table above.

b. Employees will be allowed to waive health coverage in the District's health plan upon sufficient proof that the employee has obtained group health coverage through another source (e.g. spouse). The Human Resources department shall determine the basis for sufficient documentation of group coverage from another source. The District retains the right to re-examine waiver of health coverage on a year-to-year basis.

Subd. 2. High Deductible Health Plan (HSA Plan) - Contributions to Health Savings Accounts

As recommended by the School District Insurance Advisory Committee, those employees participating in the HSA compatible health plan shall receive the following contributions to a qualifying Health Savings Account (HSA). Contributions will only be made to District approved HSA depository.

- Single HSA Coverage: $200 per month
- Employee+1 Coverage: $400 per month
- Family Coverage: $400 per month

District contributions to the HSA trust account will be made each month. ~~Contributions for July and August will be made at the same time as the September contribution.~~ In the event of hardship, the parties agree to meet and confer to discuss alternatives to the contribution timelines.

The school district will pay all administrative fees associated with the plan.

a. Continuation of Coverage Upon Retirement: For Licensed Coordinators hired prior to July 1, 2007, the School Board shall provide and pay for hospital and medical insurance in the School Board's group health and hospitalization plan for any Licensed Coordinator who retires after reaching the age of fifty-five (55) until the Licensed Coordinator qualifies for Medicare, or accepts another hospital and medical insurance program. This provision shall apply to single and dependent coverage, if applicable.

For Licensed Coordinators hired on or after July 1, 2007, the School Board shall provide and pay for hospital and medical insurance in the School Board's group health and hospitalization plan for any Licensed Coordinator with seven (7) or more years of continuous employment in the district in any capacity who retires after reaching the age of fifty-five (55) until the Licensed Coordinator qualifies for Medicare, or accepts another hospital and medical insurance program. This provision shall apply to single and dependent coverage, if applicable.

Effective beginning July 2, 2017, a Licensed Coordinator hired into this contract group, who was not eligible for this benefit while serving in another ISD 279 management group, will not be eligible to receive this benefit.

A retired Licensed Coordinator, regardless of hire date, who accepts another hospital and medical insurance plan between age fifty-five (55) and the age the Licensed Coordinator qualifies for Medicare, shall be allowed to re-enter the School Board's group health and hospitalization plan one time only, with no penalty.

A Licensed Coordinator, regardless of hire date, who retires before age fifty-five (55) as provided for in Article VI, Section 3 of this Agreement, shall also be eligible for this provision, upon reaching age fifty-five (55), provided that the Licensed Coordinator has enrolled in and maintained hospital and medical insurance at their expense from the age of retirement to June 30th of the year after they reach the age of fifty-five (55).

b. Insurance Program Eligibility After Qualifying for Medicare: This insurance coverage will continue beyond the date a Licensed Coordinator qualifies for Medicare as permitted by law. The premium as determined by the insurance carrier will be paid by the retiree.

Section 4. Section 125 (Flexible Spending) Plan: The School District will provide a Section 125 Plan under the Internal Revenue code for all licensed Coordinators.

Subd. 1. Description: The Section 125 Plan (Flexible Spending Plan) offered by the District is a plan established to provide a way to save money on costs for medical and dependent care expenses. The three accounts allow payment for health insurance premiums, certain out-of-pocket health care expenses, and dependent care expenses with pre-tax dollars. It is a salary reduction plan permitting participants to choose among more than one benefit. It is classified as a "Cafeteria Plan" for federal income tax purposes. The plan year will commence July 1st through June 30th of each year. There are three (3) components to the plan:

1. District-provided health insurance premium deduction with pre-tax dollars.
2. Dependent care reimbursement account.
3. Medical expense reimbursement account.

Section 5. Dental Insurance:

a. Single Coverage: Effective July 1, 2015, the School District will pay up to $28.00 per month for individual coverage for each full-time employee who qualifies for and enrolls in the School District's group dental insurance plan.

b. Family Coverage: The premium cost of the family/dependent coverage for each full-time employee who qualifies for and enrolls in the School District's group dental insurance plan and who qualifies for family/dependent coverage will be paid in total by the employee and paid by payroll deduction minus the School District's contribution for single coverage. Whether the School District offers family/dependent coverage is subject to the conditions as established by the carrier(s).

Section 6. Group Term Life Insurance: The School Board will pay full premium for group term life insurance for all Licensed Coordinators employed by the School Board who qualify for and enroll

in the existing group term life insurance plan of the School Board. Licensed Coordinators who qualify and enroll will be covered by group term life insurance to a maximum of $100,000.

Section 7. Supplemental Group Term Life Insurance: Licensed Coordinators will have the option, subject to the conditions established by the School District's carrier for group term life insurance as provided in Section 7 of this Article, to purchase supplemental group term life insurance in the amounts of $50,000, $75,000, $100,000, $125,000, $150,000, $200,000, $300,000 or $400,000, not to exceed 4x annual salary. The cost of the supplemental coverage will be borne by the employee and paid by payroll deduction. In the event of early retirement, a Licensed Coordinator may continue to purchase this policy until the employee reaches the age of 65.

Section 8. Long-Term Disability Income Protection: The School Board will pay the full premium in the existing long-term disability income protection plan of the School Board for all Licensed Coordinators employed by the School Board who qualify for and enroll in such coverage. This coverage will apply to total annual salary. Licensed Coordinators who have qualified for long term disability insurance and who previously qualified for the district's health and hospitalization insurance benefits will have these benefits maintained for a period of one (1) year from the date of disability. Thereafter, these benefits will be available to the Licensed Coordinator at their expense. See MOU Long-Term Disability Coverage for Mental Health & Chemical Dependency.

Section 9. Claims Against the School District: It is understood that the School Board's obligation is to purchase an insurance policy and pay such amounts as agreed to herein and no claim will be made against the School Board as a result of a denial of insurance benefits by an insurance carrier.

Section 10. Married Couples in District with Family Coverage: When a Licensed Coordinator employee and their spouse are both employed by the School District and are eligible for the School District's group health and hospitalization plan, and both employees enroll in the same hospitalization plan, the full premium will be paid by the School District.

ARTICLE VIII
LEAVES OF ABSENCE

Section 1. Sick ~~Leave~~Time: Employees are entitled to use accrued sick time in accordance with Minnesota State law and the district's Earned Sick and Safe Time (ESST) policy. See the definition of "family member" and usage under the policy. The ESST policy is subject to change in accordance with state law.

Subd. 1. ~~Licensed Coordinators will be eligible for sick leave under one of the following conditions:~~

~~a.~~ Earn & Accumulation: Full-time Licensed Coordinators will accrue sick ~~leave~~ time at the rate of twelve (12) days per year (one day per month) and accrual for unused sick ~~leave~~ time will be unlimited. Employees working less than a full year will have their sick ~~leave~~ days prorated.

~~b. Use-Pregnancy: An employee may utilize available sick leave, subject to the provisions of this Section and Section 8 hereof, for periods of disability relating to pregnancy, miscarriage, and abortion or child birth. Such an employee will notify Human Resources in writing no later than the end of the sixth month of pregnancy indicating their intention to utilize sick leave, and also at such time will provide a licensed medical provider's statement indicating the estimated date of~~

~~delivery of the child and estimated time of confinement. A licensed medical provider will determine the definition of disability.~~

~~1. An employee (other than the pregnant parent) may utilize up to ten (10) days of sick leave in connection with the birth of their child. Such leave will be deducted from Family Illness Leave.~~

~~2. An employee may utilize up to 30 days of sick leave for the adoption of a child, subject to the provisions of this Section and Section 8 of this Article.~~

Subd. 2. Use: ~~Sick leave with pay will be allowed by the School Board whenever an employee's absence is found to have been due to an illness which prevented their attendance at work and performance of duties on that day or days.~~Sick time will be used in accordance with the School District's Earned Sick and Safe Time (ESST) policy, Paid Family Leave (PFL) policy, and applicable state and federal laws. Sick time may be used concurrently with approved leaves of absence (e.g., the Family Medical Leave Act (FMLA), Paid Family Leave (PFL), or the Americans with Disabilities Act (ADA)).

Absences for illness when sick time is exhausted, and the employee is not on an approved leave of absence from Human Resources (e.g. absences covered under the Family Medical Leave Act (FMLA), Paid Family Leave (PFL), or the Americans with Disabilities Act (ADA)) will be considered unexcused and may require medical verification. Unexcused absences may result in disciplinary action, up to and including termination, once all sick time, personal time, and unpaid leave options have been exhausted.

Subd. 3. Medical Verification: ~~The School Board may require the employee to furnish a medical certificate from a qualified licensed medical provider as evidence of illness, indicating such absence was due to illness, in order to qualify for sick leave pay. However, the final determination as to the eligibility of an employee for sick leave is reserved to the School Board.~~If there is a question as to the eligibility of an employee for sick time, the School District reserves the right to verify the illness in accordance with Minnesota ESST law.

~~Subd. 4. Medical Request: In the event that a medical certificate will be required, the employee will be so advised.~~

Subd. ~~5~~4. Approval: Sick ~~leave pay~~time will be approved only upon submission of a ~~signed request on the authorized sick leave pay~~ request ~~form provided by the School Board~~ through the process in place by Human Resources.

Subd. ~~6~~5. Use - Absences Covered by Workers' Compensation and/or Long-term Disability (LTD):

a. A Licensed Coordinator who is absent from work as a result of a compensable injury in the service of the School ~~Board~~ District under the provisions of the Workers' Compensation Act and/or an absence covered by the School ~~Board's~~ District's long-term disability insurance, the School ~~Board~~ District will pay the difference between the compensation received pursuant to the Workers' Compensation Act and/or LTD by the employee and the employee's base rate of pay or the extent of the employee's earned accrual of sick ~~leave~~time, if said employee is on ~~an~~ accrued sick ~~leave~~ time~~basis~~. ~~(See Subd. 1b)~~

b. A Licensed Coordinator who is on ~~an~~ accrued sick ~~leave basis~~time will have a deduction made from the employee's accrued sick ~~leave~~ time according to the pro rata portion of days of sick ~~leave~~ time which is used to supplement Workers' Compensation and/or LTD payments.

c. Such payment will be paid by the School ~~Board~~ District to the employee only during the period of disability.

d. In no event will the additional compensation paid to the employee by virtue of sick ~~leave~~ time ~~pay~~ result in the payment of a total daily, weekly, or monthly compensation that exceeds the base compensation of the employee.

e. An employee who is absent from work as a result of an injury compensable under the Workers' Compensation Act and/or an absence qualifying the employee for LTD payments will submit their Workers' Compensation check and/or LTD payment, endorsed to the School ~~Board~~ District prior to receiving payment from the School District for this absence.

f. A Licensed Coordinator who is unable to perform their duties and responsibilities due to a physical assault resulting in an injury which occurs while on duty as a result of a work related incident will be entitled to compensation without use of sick ~~leave~~ time for the first three (3) days of absence. Thereafter, the compensation will be paid per Subd. ~~6~~5, a-e above.

g. If a Licensed Coordinator incurs an injury as described in f. above, and such injury causes the employee to work less than full-time, the School District will continue to contribute its share of the cost of the health and hospitalization insurance plan that the employee is enrolled in.

Section 2. ~~Family Illness~~Medical Leave:

~~Subd. 1. Use: Licensed Coordinators will be granted up to a maximum ten (10) days absence per year upon approval of Human Resources, for illness in the Licensed Coordinator's or spouse's immediate family that may or may not otherwise be covered under the Family and Medical Leave Act (FMLA) and/or state statute. The immediate family will include parent, sister, brother, spouse, son, daughter, son-in-law, daughter-in-law, grandparent, grandchildren, or guardian and any other relative or non-relative who stands in the same relationship with the employee. Such absences will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary deduction equal to the pro-rated daily rate of pay. Employee may flex up to five (5) days of their work calendar if it meets programmatic needs of the system, with approval of the supervisor.~~

Subd. 1. Purpose: An employee, upon request, may be granted a medical leave of absence according to the procedures outlined in this section. This leave will be granted in the event an employee needs to care for their own medical needs, or the needs of a qualifying family member as defined by state and federal provisions.

Subd. 2. Request: Requests for medical leave should be made as soon as the employee is aware of the need for a leave of absence. A leave of absence request should be completed as well as supporting medical documentation of the need.

Subd. 3. Duration: Leave may be granted for a period of time up to one year and runs concurrently with other applicable leaves which may include but is not limited to: a contractual long-term leave and Family Medical Leave Act (FMLA) leave. If additional leave is needed beyond one year, staff will need to contact Human Resources to place a request; however, additional leave is not guaranteed. Medical Leave may be taken intermittently.

Subd. 4. Approval of Leave: If the employee complies with all the provisions of this section and a medical leave is granted by the School District, the School District will notify the employee in writing of its action.

Subd. 5. Reinstatement: An employee returning from medical leave will be re-employed in the position occupied prior to the leave, or a comparable position, subject to state or federal job protections.

An employee returning from medical leave without state or federal job protections may be re-employed in the position occupied prior to the leave, or a comparable position, based on position availability and ability to perform job duties.

Subd. 6. Failure to Return: Failure of the employee to return pursuant to the date determined in this section may constitute grounds for termination in the School District.

Subd. 7. Salary: An employee is able to use available personal time through the duration of their medical leave. Sick time will be used in accordance with the district's ESST policy. If no sick or personal time is available, the parties further agree that any medical leave of absence granted under this section will be a leave without pay.

Section 3. Bereavement Leave:

~~Subd. 1. Use-Immediate Family: Full-time Licensed Coordinators will be granted up to five (5) days per occurrence for absence due to death of each member of the Licensed Coordinator's or spouse's immediate family. The immediate family will include parent, sister, brother, spouse, son, daughter, son-in-law, daughter-in-law, grandparent, grandchildren, guardian and any other relative or non-relative who stands in the same relationship with the employee. Additional absences, but not to exceed five (5) additional days, may be granted. Such absences will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary deduction equal to the pro-rated daily rate of pay.~~

~~Subd. 2. Use-Not Immediate Family: Absence due to the death of a person, not listed in Subd. 1 will be limited to one (1) day per occurrence per year. Such absences will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary deduction equal to the pro-rated daily rate of pay.~~

Subd. 1. Use: In accordance with the ESST policy, sick time and personal time may be used for an employee's need to make arrangements for, or attend, funeral services or a memorial, or address financial or legal matters that arise after the death of a family member. If all accrued time (ESST, sick time, and personal time) is exhausted and additional unpaid time is needed for bereavement, employees may request a short-term leave from Human Resources.

Section 4. Jury Service: An employee summoned to jury duty will be granted time off with pay.

Subd. 1. Notice to School District: Employees who receive a summons are to call and/or email the Human Resources Attendance Specialist and their supervisor immediately to notify them of the proposed dates of service.

~~Subd. 2. Remittance of Stipend: Employees who receive a stipend for jury duty are to reimburse the School District for the amount received, minus the mileage allowance if they were on jury duty during school time.~~

Subd. ~~3~~2. Commencement of Leave: Employees on-call for jury duty will need to report to work until they are summoned to appear for jury duty. Failure to do so will result in a deduction of pay for the days of work missed.

Subd. 43. Pay: Employees will have no loss of pay as a result of jury duty if the provisions of Subd. 1. through Subd. ~~3~~ 2 are met.

Section 5. Court Appearances:

Subd. 1. Request of School Board: When the School Board is a party in a litigation, and a Licensed Coordinator of the School District appears at the request of the School Board or as codefendant in a case against the School Board, the Licensed Coordinator will be entitled to their pay and no deduction of any leave provision will be charged to the Licensed Coordinator.

Subd. 2. Other Requests: If a Licensed Coordinator receives a notice to supply information or testify in a civil or criminal court proceeding, as a result of their employment, they must notify their Director or Human Resources. If the Licensed Coordinator must appear at the proceeding, the Licensed Coordinator will be entitled to their pay and no deductions of any leave provisions will be charged to the Licensed Coordinator. If the matter is a result of actions for which the Licensed Coordinator has been found to have acted improperly and thus disciplined by Human Resources, the day(s) absent will be deducted from personal ~~leave~~ time or short-term leave referenced in this article.

Subd. 3. Action Against School Board: If the matter is a result of actions by an employee against the School Board/District, the day(s) absent will be deducted from personal ~~leave~~ time or short-term leave. Additional short-term leave will be granted if necessary.

Section 6. Personal ~~Leave~~Time: A Licensed Coordinator will be credited one (1) personal ~~leave~~ day each year, accumulative to five (5) days. ~~Personal leave may be used for activities requiring the Licensed Coordinator's personal attention not covered under other provisions of this Agreement.~~

Subd. 1. Requests: Requests for personal ~~leave~~ time must be made to the supervisor and entered into the system ~~in writing to Human Resources~~ at least three (3) days in advance, except in event of emergencies.

~~Subd. 2. Limit 4: At no time will more than four (4) Licensed Coordinators be granted personal leave.~~

Subd. ~~3~~2. Exclusion: A personal ~~leave~~ day will not normally be granted on the first or last day of the student school year, on staff development days and before/after natural breaks in the school year. Personal

~~leave~~ days that fall on the excluded days will only be considered for approval for special circumstances with written explanation by the Licensed Coordinator and approval of Human Resources.

Section 7. Child Care/Adoption/Foster Care Leave:

Subd. 1. Purpose: A Licensed Coordinator, upon request, may be granted a leave for the purpose of child care of a newborn child, ~~or~~ for the adoption of a child, or foster care of a child. The Licensed Coordinator will be required to concurrently take applicable leaves in concurrence with state and federal laws, including, but not limited to, ~~pursuant to~~ the Family~~/~~ Medical Leave Act (FMLA), MN Parental Leave, Paid Family Leave (PFL), and contractual long-term leave. Employees may be granted partial or intermittent leaves of absence appropriate to the job assignment if agreed to by Human Resources. The District agrees to adhere to all applicable state and federal laws.

~~This leave will be granted to one (1) parent of a newborn or adopted child provided such parent is caring for the child. Licensed Coordinators may be granted partial leaves of absence appropriate to the job assignment.~~

Subd. 2. Request: A Licensed Coordinator making application for child care leave will inform Human Resources in writing of the intention to take the leave at least three (3) calendar months before commencement of the intended leave. For an adoption or foster care leave, the Licensed Coordinator will inform Human Resources in writing at the earliest opportunity of the intention to take the leave. The District agrees to adhere to all applicable state and federal laws.

~~Subd. 3. Use of Sick Leave for Pregnancy: If the reason for the leave is occasioned by pregnancy, a Licensed Coordinator may utilize sick leave pursuant to the sick leave provisions of this Article during a period of physical disability. A pregnant Licensed Coordinator will also provide at the time of the leave application, a statement from a licensed medical provider indicating the expected date of delivery.~~

~~Subd. 4. Use of Sick Leave for Adoption: A Licensed Coordinator may request to use up to thirty (30) days of accumulated sick leave for adoption, to assist in preparation and legal reasons of the adoption, as well as necessary travel and initial adjustment of the child. These days need not be taken consecutively~~.

Subd. ~~5~~3. Date of Leave: The effective beginning date of a child care/adoption/foster care leave and its duration will be determined by mutual consent between the Licensed Coordinator and Human Resources. In determining the date of the commencement and duration of the leave, ~~the Assistant Superintendent,~~ Human Resources will review each case on its individual merits taking into consideration the following:

a. Applicable state and federal law.

~~a.~~b. As applicable, ~~The~~ the continuity of the instructional program for students. The commencement of the leave should normally coincide with some natural break in the school year, e.g., winter vacation, spring vacation, end of a grading period, the end of the school year or the like.

~~b.~~c. The request of the Licensed Coordinator.

~~c.~~d. The specific employment duties of the Licensed Coordinator involved.

~~d.~~e. The health and welfare of the Licensed Coordinator**,** unborn, ~~child or~~ adopted, or foster child**.**

~~e.~~f. The recommendation of the Licensed Coordinator's licensed medical provider.

Subd. ~~6~~4. Duration: In making a determination concerning the commencement and duration of a childcare/adoption/foster care leave, the School ~~Board~~ District may, but will not in any event be required to:

a. Grant any leave of more than twelve (12) months in duration.

b. Permit the Licensed Coordinator to return to their employment prior to the date designated in the request for the leave, unless by mutual agreement of the Licensed Coordinator and ~~Human Resources~~the School District.

Subd. ~~7~~5. Approval of Leave: If the Licensed Coordinator complies with all provisions of this section and a leave is granted by the School ~~Board~~District, the Licensed Coordinator will be notified in writing.

Subd. ~~8~~6. Termination of Leave: Interruption of pregnancy will terminate the childcare leave. Human Resources may require in such cases at least ~~forty-five (45)~~14 days' notice to return.

Subd. ~~9~~7. Reinstatement: A Licensed Coordinator returning from child care/adoption/foster care leave on the agreed upon date will be re-employed in the position occupied prior to the leave, subject to the following conditions:

a. The position has not been abolished.

b. The Licensed Coordinator is not physically or mentally disabled from performing the essential duties of such position.

~~b.~~c. Subject to state and federal job protections.

Subd. ~~10~~8. Failure to Return: Failure of the Licensed Coordinator to return pursuant to the date determined in this section will constitute grounds for termination by the School District unless the School District and the Licensed Coordinator mutually agree to an extension of the leave.

Subd. ~~11~~9. Probationary Period: The parties agree that the applicable periods of probation for Licensed Coordinators as set forth in Minnesota Statutes are intended to be periods of actual service enabling the School District to have an opportunity to evaluate a Licensed Coordinator's performance. The parties agree, therefore, that periods of time for which the Licensed Coordinator is on child care/adoption/foster care leave will not be counted in determining the completion of the probationary period.

Subd. ~~12~~10. Experience Credit: A Licensed Coordinator who returns from child care/adoption/foster care leave within the provisions of this Section will retain all previous experience credit for pay purposes and any unused leave time accumulated under the provisions of this ~~Article~~ Agreement at the commencement of the beginning of the leave. The Licensed Coordinator will not accrue additional experience credit for pay purposes or leave time during the period of absence.

Subd. ~~13~~11. Salary: Sick time will be used in accordance with the district's ESST policy. An employee may be able to use available personal or sick time through the duration of their leave in accordance with the district's Paid Family Leave (PFL) policy. If an employee receives payment from Paid Family Leave (PFL), the employee may have the option to use available sick or personal time to supplement their pay in accordance with the district's Paid Family Leave policy. If no sick or personal time is available, the parties further agree that any leave of absence granted under this section will be a leave without pay.~~Any child care/adoption leave of absence granted under this Section will be a leave without pay except as provided in Section 1 of this Article.~~

Subd. ~~14~~12. Insurance: A Licensed Coordinator on child care/adoption/foster care leave of absence is eligible to participate in group insurance programs if permitted under the insurance policy provisions, but will pay the entire premium for such programs as the Licensed Coordinator wishes to retain, following FMLA. The right to continue participation in such group insurance programs, however, will terminate if the employee does not return to the School District pursuant to this Section.

Subd. ~~15~~13. Notification to Return: A Licensed Coordinator on childcare/adoption/foster care leave will be sent a contract from Human Resources according to the following schedule:

a. At least ninety (90) days prior to the specified return date of said leave when the return date of said leave was intended to coincide with the opening of school

b. At least sixty (60) days prior to the specified return of said leave when such date falls at any other time during the school year

The Licensed Coordinator will lose all re-employment rights if the Licensed Coordinator refuses or fails to return the contract within ten (10) days.

Section 8. Long-Term Leave:

Subd. 1. Eligibility: Licensed Coordinator's with a minimum of three (3) years of experience in the School District may apply for an unpaid leave of absence once during their district employment. Additional leaves may be granted at the discretion of Human Resources ~~for health reasons~~.

Subd. 2. Purpose: Consideration for granting long-term leaves will be given for health reasons (self or family), family reasons, educational purposes, election to political office, approved travel or retraining or career change (not including employment in another school district).

Subd. 3. Requests: Requests for leave must be made at least thirty (30) days in advance, except in emergencies, and submitted to Human Resources for approval.

Subd. 4. Limit: The number of employees on approved leave in any school year will not normally exceed one (1) person.

Subd. ~~15~~5. Duration: Leave may be granted for a period of up to one (1) year. Leaves for holding political office may be granted up to two (2) years. Additional leaves may be granted at the discretion of Human Resources but are not guaranteed.

Subd. ~~2~~6. Insurance: A Licensed Coordinator on an approved long-term leave is eligible to participate in group insurance programs if permitted under the insurance policy provisions, but will pay the entire premium for such programs as the Licensed Coordinator wishes to retain, commencing with the beginning of the approved leave.

Subd. ~~3~~7. Benefit Accrual: A Licensed Coordinator on approved long-term leave will retain their accrued benefits as of the beginning date of the leave. No benefits will accrue during the period the Licensed Coordinator is on leave.

~~Subd. 4. Purpose: Consideration for granting long-term leaves will be given for:~~

~~Approved Travel~~	~~Health~~
~~Education~~	~~Family Reasons (Issues)~~
~~Election to Political Office~~	~~Retraining or Career Change (not including employment in another school district)~~

~~Subd. 5. Requests: Requests for leaves must be made at least thirty (30) days in advance, except in emergencies, and submitted to Human Resources for recommendation. Final approval will be made by the School Board.~~

Subd. ~~4~~8. Notification to Return: A Licensed Coordinator on long-term leave will be sent a notice from Human Resources according to the following schedule:

a. When the return date of said leave is intended to coincide with the opening of school, notification will be given by March 1 of the preceding school year.

b. At least sixty (60) days prior to the specified return of said leave when such date falls at any other time during the school year

Subd. ~~7~~9. Reinstatement: An employee returning from long term leave for education, approved travel, family reasons, retraining, or career change reasons will be re-employed in the position occupied prior to the leave, subject to the following conditions:

a. The position is vacant;
b. That the position has not been abolished; and
c. That the employee is not physically or mentally disabled from performing the essential duties of such position

An employee returning from long term leave for Health or election to Political office reasons will be re-employed in the position occupied prior to the leave, subject to the following conditions:

a. That the position has not been abolished.
b. That the employee is not physically or mentally disabled from performing the essential duties of such position.

Subd. ~~8~~10. Failure to Return Notice: The Licensed Coordinator will lose all re-employment rights if the Licensed Coordinator refuses or fails to return the contract within ten (10) days.

Section 9. Short-Term Leaves: Full-time Licensed Coordinators may apply for a short-term leave of absence.

Subd. 1. Salary: Short-term leave will be without pay.

Subd. 2. Duration: Short-term leave may be granted for not more than ten (10) working days during the agreement.

Subd. 3. Requests: Requests for short-term leave will be made five (5) days in advance except in the case of emergencies. ~~The request will be on a Leave of Absence Request (PF 21) and will clearly state the reason for such request. Any special conditions or arrangements established by the Licensed Coordinator for a short-term leave will be in writing to the individual requesting the leave. All conditions established must be met to be eligible for the leave.~~

Subd. 4. Approval: Short-term leave will be granted only in special circumstances and must be approved by Human Resources.

Subd. 5. Eligibility: Short-term leave will normally be available no more than once during this Agreement.

Subd. 6. Limit-1: The number of Licensed Coordinators on short-term approved leave at any given time will not normally exceed one (1) person.

Section 10. Religious Leave: Licensed Coordinators may be granted up to three (3) days for religious leave. Licensed Coordinators must make application ~~giving full details~~ to Human Resources at least three (3) days prior to the religious leave. Upon approval, Human Resources will notify the Licensed Coordinator's immediate supervisor to make the necessary arrangements allowing the Licensed Coordinator to make up the days at some other prearranged time. The make up time will be determined in collaboration between the Licensed Coordinator and the immediate supervisor. However, a Licensed Coordinator may utilize provisions outlined in Section 6, Personal ~~Leave~~Time, or Section 1, Sick ~~Leave~~Time, if so desired. If the Licensed Coordinator chooses none of the options as outlined herein, leave may be granted with full loss of pay. At no time will more than two percent (2%) of the Licensed Coordinators be granted religious leave on a given contract day.

Section 11. Extended Leave of Absence:

Subd. 1. Authority: Pursuant to Minnesota Statutes 122A.46. and 354.094, the School Board may grant an extended leave of absence of at least three (3) years but no more than five (5) years. However, the granting of extended leaves of absence is purely within the discretion of the School Board and the School Board reserves the right to refuse to grant any and all extended leaves if, in the judgment of the School Board, such leaves should not be granted.

Subd. 2. Conditions: The School Board will consider the granting of extended leaves only under the conditions as they are described in M.S. 122A.46 and, 354.094, as of the date of this agreement.

Subd. 3. Eligibility: Licensed Coordinators must have a minimum of seven (7) consecutive years of full-time teaching service in the School District and at least ten (10) years of allowable service as defined in Section 354.05, Subdivision 13.

Subd. 4. Requests: Requests for extended leaves of absence must be submitted to Human Resources by April 1, of the year preceding the school year for which the extended leave would commence.

Subd. 5. Reinstatement: A Licensed Coordinator returning from an extended leave of absence will be re-employed in the position occupied prior to the leave, subject to the following conditions:

a. That the position has not been abolished pursuant to M.S. 122A.40.
b. That the Licensed Coordinator is not physically or mentally disabled from performing the essential duties of such position.

Subd. 6. Failure to Return Contract: The Licensed Coordinator will lose all re-employment rights if the Licensed Coordinator refuses or fails to return the contract within ten (10) days.

Section 12. Unrequested Leave of Absence

Subd. 1. Purpose: The School Board may place on unrequested leave of absence, without pay or fringe benefits, as many Licensed Coordinators as may be necessary because of discontinuance of position, lack of students, financial limitations, or merger of classes by consolidation. The unrequested leave shall be effective at the close of the school year. In the event a Licensed Coordinator must be placed on unrequested leave of absence due to discontinuance of position, lack of students, financial limitations, or merger of classes by consolidation the provisions of this section, shall apply.

Subd. 2. Definitions:

a. For the purpose of this Section, a "Licensed Coordinator" shall mean a continuing contract Licensed Coordinator active, or on leave (inactive) currently employed in a district level position.

Subd. 3. Placement on Unrequested Leave of Absence:

a. Licensed Coordinators shall be placed on unrequested leave within their specific titles at the discretion of Human Resources and the Supervisor based on performance in their respective title(s).

b. Exceptions: No Licensed Coordinator, including probationary shall be placed on ULA if any other Licensed Coordinator employed in the same title has been suspended in the last two (2) years.

Subd 4. Reinstatement:

a. Licensed Coordinators shall be recalled from an unrequested leave of absence to available positions in the School District for which they are both certified and for which they are qualified pursuant to the provisions of this Article. Licensed Coordinators will be recalled to available positions in inverse order in which they were placed on unrequested leave of absence.

b. The School Board shall maintain a recall list in accordance with this Article. This list shall be updated every April 15 and October 1, and a copy of the list will be maintained in Human Resources and made available upon request.

c. No appointment of a new Licensed Coordinator shall be made while there is available, on unrequested leave, a Licensed Coordinator who is properly licensed as provided in this Article to fill such vacancy unless the Licensed Coordinator on unrequested leave declines the position.

d. Notification shall be by certified mail to the last known address of the Licensed Coordinator as recorded in the Human Resources office. In the event a Licensed Coordinator declines a Licensed Coordinator position or fails to notify the School Board in writing of the Licensed Coordinator's intentions within ten (10) business days after receipt of notification, the Licensed Coordinator shall be removed from the recall list.

e. A Licensed Coordinator placed on unrequested leave of absence may engage in teaching or any other occupation during the period of this leave. Nothing in this Article shall be construed to impair the rights of Licensed Coordinators placed on unrequested leave of absence to receive unemployment compensation, if otherwise eligible.

f. The unrequested leave of absence shall not impair the continuing contract rights of a Licensed Coordinator or result in the loss of any benefits accrued under the Master contract while the Licensed Coordinator was employed by the School Board.

g. The unrequested leave of absence of a Licensed Coordinator who is not reinstated shall continue for a period of three (3) years from the date the Licensed Coordinator's unrequested leave of absence began or until the Licensed Coordinator fails to respond within ten (10) business days after the date of notification or until the Licensed Coordinator submits in writing a request to be removed from the recall list, whichever occurs first.

ARTICLE IX
GRIEVANCE PROCEDURE

Section 1. Grievance Definition: A "grievance" will mean an allegation by an employee resulting in a dispute or disagreement between the employee and the School Board as to the interpretation or application of terms and conditions of employment insofar as such matters are contained in this Policy.

Section 2. Representative: The employee, administrator, or School Board may be represented during any step of the procedure by any person or agent designated by such party to act in their behalf.

Section 3. Definitions and Interpretations:

Subd. 1. Extension: Time limits specified in this Policy may be extended by mutual agreement.

Subd. 2. Days: Reference to days regarding time periods in this procedure will refer to working days. A working day is defined as all week days not designated as holidays by state law.

Subd. 3. Computation of Time: In computing any period of time prescribed or allowed by procedures herein, the date of the act, event, or default for which the designated period of time begins to run will not be included. The last day of the period so computed will be counted, unless it is a Saturday, a Sunday, or a legal holiday, in which event the period runs until the end of the next day which is not a Saturday, a Sunday, or a legal holiday.

Subd. 4. Filing and Postmark: The filing or service of any notice or document herein will be timely if it bears a postmark of the United States mail within the time period.

Subd. 5. Decisions: All decisions rendered, with the exception of decisions rendered at Level One of this grievance procedure, will be in writing setting forth the decision and will be transmitted to all parties of interest.

Section 4. Time Limitation and Waiver: Grievances will not be valid for consideration unless the grievance is submitted in writing to the School Board's designee, setting forth the acts and the specific provisions of the Policy allegedly violated and the particular relief sought within twenty (20) days after the date the event giving rise to the grievance occurred. Such grievances must be filed in writing first with the Licensed Coordinator and Human Resources. Failure to file any grievance within such period will be deemed a waiver thereof. Failure to appeal a grievance from one level to another within the time periods hereinafter provided will first be made to adjust an alleged grievance informally between the employee and the School Board's designee.

Section 5. Adjustment of Grievance: The School Board and the employee will attempt to adjust grievances which may arise during the course of employment of any employee within the School District in the following manner:

Subd. 1. Informal Discussion: Before a written grievance is submitted, informal discussions will take place between the aggrieved party and the Licensed Coordinator. Through these discussions the parties will attempt to resolve the problem.

Subd. 2. Level I: If the grievance is not resolved through informal discussions, the aggrieved party may submit the grievance in writing to the Licensed Coordinator. A copy of such written grievance must simultaneously be filed with Human Resources. The immediate supervisor will give a written decision on the grievance to the parties involved within ten (10) days after receipt of the written grievance.

Subd. 3. Level II: In the event the grievance is not resolved in Level I the decision rendered may be appealed to the superintendent of schools, provided such appeal is made in writing within five (5) days after receipt of the decision in Level I. If a grievance is properly appealed to Human Resources, Human Resources will set a time to meet regarding the grievance within fifteen (15) days after receipt of the appeal. Within ten (10) days after the meeting, Human Resources will issue a decision in writing to the parties involved.

Subd. 4. Level III: In the event the grievance is not resolved in Level II, the decision rendered may be appealed to the School Board, provided such appeal is made in writing within five (5) days after receipt of the decision in Level II. If a grievance is properly appealed to the School Board, the School Board will set a time to hear the grievance within twenty (20) days after receipt of the appeal. Within twenty (20) days after the meeting, the School Board will issue its decision in writing to the parties involved. At

the option of the School Board, a committee or representative(s) of the School Board may be designated by the School Board to hear the appeal at this level, and report its findings and recommendations to the School Board. The School Board will then render its decision.

Section 6. School Board Review: The School Board reserves the right to review any decision issued under Level I or Level II of this procedure provided the School Board or its representative notifies the parties of its intention to review within ten (10) days after the decision has been rendered. In the event the School Board reviews a grievance under this section, the School Board reserves the right to reverse or modify such decision.

Section 7. Denial of Grievance: Failure by the School Board or its representative to issue a decision within the time periods provided herein will constitute a denial of the grievance and the employee may appeal it to the next level.

Section 8. Arbitration Procedures: In the event that the employee and the School Board are unable to resolve any grievance, the grievance may be submitted to arbitration as defined herein:

Subd. 1. Request: A request to submit a grievance to arbitration must be in writing signed by the aggrieved party, and such request must be filed in the office of the superintendent within ten (10) days following the decision in Level III of the grievance procedure.

Subd. 2. Prior Procedure Required: No grievance will be considered by the arbitrator which has not been first duly processed in accordance with the grievance procedure and appeal provisions.

Subd. 3. Selection of Arbitrator: Upon the proper submission of a grievance under the terms of this procedure the parties will, within ten (10) days after the request to arbitrate, attempt to agree upon the selection of an arbitrator. If no agreement on an arbitrator is reached, either party may request the Bureau of Mediation Services (BMS) to appoint an arbitrator, pursuant to PELRA, providing such request is made within twenty (20) days after request for arbitration. The request will ask that the appointment be made within thirty (30) days after the receipt of said request. Failure to agree upon an arbitrator or the failure to request an arbitrator from the Bureau of Mediation Services (BMS) within the time periods provided herein will constitute a waiver of the grievance.

Subd. 4. Submission of Grievance Information:

a. Upon appointment of the arbitrator, the appealing party will within five (5) days after notice of appointment forward to the arbitrator, with a copy to the School Board, the submission of the grievance which will include the following:
    1. statement of the issues involved,
    2. statement of the facts, and
    3. position of the grievant.

b. The School Board will make a similar submission of information in accordance with Subd. 4a above.

Subd. 5. Hearing: The grievance will be heard by a single arbitrator and both parties may be represented by such person or persons as they may choose and designate, and the parties will have the right to a hearing at which time both parties will have the opportunity to submit evidence, offer testimony, and

make oral or written arguments relating to the issues before the arbitrator. The proceeding before the arbitrator will be a hearing de novo.

Subd. 6. Decision: The decision by the arbitrator will be rendered within a time schedule mutually agreed to. Decisions and awards by the arbitrator in cases properly before the arbitrator will be final and binding upon the parties, subject, however, to the limitations of the arbitration decisions as provided in the PELRA.

Subd. 7. Expenses: Each party will bear its own expenses in connection with arbitration including expenses relating to the party's representatives, witnesses, and any other expenses which the party incurs in connection with presenting its case in arbitration. A transcript or recording will be made of the hearing at the request of either party. The parties will share, equally, fees and expenses of the arbitrator and any other expenses which the parties mutually agree are necessary for the conduct of the arbitration. The cost of a transcript or recording will be borne by the party requesting it.

Subd. 8. Jurisdiction: The arbitrator will have jurisdiction over disputes or disagreements relating to grievances properly before the arbitrator pursuant to the terms of this procedure. The jurisdiction of the arbitrator will not extend to proposed changes in terms and conditions of employment as defined herein and contained in this written Policy; nor will an arbitrator have jurisdiction over any grievance which has not been submitted to arbitration in compliance with the terms of the grievance and arbitration procedure as outlined herein; nor will the jurisdiction of the arbitrator extend to matters of inherent managerial policy, which will include but are not limited to such areas of discretion or policy as the functions and programs of the employer, its overall budget, utilization of technology, the organizational structure, and selection and direction and number of personnel. In considering any issue in dispute, in its order, the arbitrator will give due consideration to the statutory rights and obligations of the public school boards to efficiently manage and conduct its operations within the legal limitations surrounding the financing of such operations.

Section 9. General:

Subd. 1. Reprisals: No reprisals of any kind will be taken by the School Board or by any member of the administration against any aggrieved person, any representative of an aggrieved person, or any other participants in the grievance procedure by reason of such participation.

Subd. 2. Employee Rights: Nothing herein will be construed to limit, impair or affect the right of any employee, or group of employees, as provided in state statutes.

ARTICLE X
DURATION

Section 1. Term and Reopening Negotiations: This Agreement will remain in full force and effect for a period commencing on July 1, ~~2021~~ 2025 through June 30, ~~2023~~2027. In the event a successor agreement is not entered into prior to the commencement of school in ~~2021~~2025, a Licensed Coordinator will be compensated according to the last individual contract executed between the Licensed Coordinator and the School District until such time that a successor agreement is executed. If either party desires to modify or amend this Agreement commencing on July 1, ~~2023~~2025, it will give written notice of such intent no later

than May 1, ~~2023~~2025. Unless otherwise mutually agreed, the parties will not commence meet and confer more than ninety (90) days prior to the expiration of this Agreement.

Section 2. Effect: The provisions herein relating to terms and conditions of employment supersede any and all prior agreements, resolutions, practices, School District policies, rules or regulations concerning terms and conditions of employment inconsistent with these provisions. All matters not covered by this Agreement are hereby reserved to the School Board.

Section 3. Finality: Any matters relating to the current term whether or not referred to in this Policy, will not be open for discussion during the term of this Agreement.

MEMORANDUMS OF UNDERSTANDING

BETWEEN

OSSEO AREA SCHOOLS (ISD 279) & LICENSED COORDINATOR MANAGEMENT PERSONNEL

TOPIC **PAGE**

Professional Associations Fund 24
Licensed Coordinator Severance Pay 25
Returning to Teaching (Experience Credit & Lane Placement) 26
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The following pages contain the full text of Memorandums of Understanding between the School District and Licensed Coordinators which are on file in the Human Resources Department. The Memorandums of Understanding are published here to enhance communication regarding these topics.

MEMORANDUM OF UNDERSTANDING
between
OSSEO AREA SCHOOLS (ISD 279)
and
LICENSED COORDINATORS MANAGEMENT PERSONNEL

TOPIC: Professional Associations Fund

EFFECTIVE DATES: July 1, 2009

AGREEMENT:

The School District will establish a fund for the purpose of payment of membership dues in appropriate professional organizations in an amount not to exceed ~~$800~~$400 annually for each Licensed Coordinator.

Professional Dues

1. Normally, the School District will pay the cost of membership in one (1) national organization and its state affiliate.

2. However, should a Licensed Coordinator desire affiliation in another or an additional professional organization because of a special interest or special project assignment, s/he may request approval for membership from their Supervisor.

3. The Licensed Coordinator must submit a BA 9 (Voucher Request for Payment) accompanied by the membership application or renewal form to the appropriate Supervisor.

4. The appropriate Supervisor for each Licensed Coordinator must approve all organizational dues.

5. The School District will not pay dues for any "labor or employee organization" as defined in M.S. §179A.03, Subdivision 6.

6. The Professional Associations Fund cannot be transferred or used for other employees in the School District.

MEMO OF UNDERSTANDING
between
OSSEO AREA SCHOOLS (ISD 279)
and
LICENSED COORDINATORS MANAGEMENT PERSONNEL

TOPIC: Licensed Coordinators Severance Pay

EFFECTIVE DATES: July 1, ~~2023~~ 2025 – June 30, ~~2025~~2027

AGREEMENT:

Subject to the limitations listed below, the school district will contribute severance pay to eligible employees as follows:

- Special Pay Deferral Plan (403(b)) – the maximum allowed by the IRS contribution limit. Any remaining balance will be paid into the Special Pay Deferral Plan in future consecutive fiscal years to the extent allowable by the IRS; then

- Post Retirement Arrangement Plan – the balance of severance pay.

All school district payments will be made according to the timeline and payment schedule as provided in the Terms and Conditions of Employment. This is the full and complete agreement of the parties on this issue. There are no other oral or implied agreements. This agreement does not set any precedent for any future issue.

MEMO OF UNDERSTANDING
between
OSSEO AREA SCHOOLS (ISD 279)
and
LICENSED COORDINATORS MANAGEMENT PERSONNEL

TOPIC: Returning to Teaching (Experience Credit and Lane Placement)

EFFECTIVE DATES: July 1, ~~2023~~ 2025 – June 30, ~~2025~~2027

AGREEMENT:

If a Licensed Coordinator returns to, or is placed in, a teaching position, the years the employee served as a Licensed Coordinator in ISD 279 will count for initial placement on the teacher contract. The years of experience that the Licensed Coordinator served as a teacher in ISD 279 or in another district will also be considered for initial placement on the teacher contract.

~~Limits to Long-Term Disability Insurance Coverage~~

~~EFFECTIVE DATE~~: ~~Upon date of contract ratification~~

~~The plan design for long-term disability coverage for chemical dependency and mental health may be changed to a combined 24 months of coverage per claim. These changes will only go into effect contingent on the agreement of all other bargaining groups in the Osseo Area School District, approval of the Insurance Advisory Committee and approval by the School Board. If no agreement is reached among the groups, or if the Insurance Advisory Committee and/or School Board do not approve the design of the request for proposal (RFP) and/or the bid/proposal itself, this language will be null and void. In the interim follow Article VII, Section 8.~~

Osseo Area Schools

MEMO

To: School Board Members
From: Yvonne Shorts Lind, Executive Director of Human Resources
Date: June 18, 2026
Re: Recommendation for Approval, Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Student Management Specialists, July 1, 2025 – June 30, 2027

Recommendation

It is our recommendation that you approve the Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Student Management Specialists, effective July 1, 2025, through June 30, 2027.

Unit Composition

Student Management Specialists are a group of twenty-nine (29) employees who serve as Student Management Specialists in our secondary schools.

Tentative Agreement

The agreement contains changes made to the Compensation and Conditions, Deferred Compensation, Higher Education Stipends, Group Insurance, and Leaves of Absence sections of the terms and conditions of employment.

In the Compensation and Conditions article of the collective bargaining agreement, pay grades, ranges, and language were modified to reflect the compensation study that was completed in Fall 2025. Salary Enhancement includes a 2.0% increase to base salary in year 1 and a 2.5% increase to base salary in year 2. Deferred Compensation was decreased to $3,000 annually starting July 1, 2026. Higher education stipends were increased for a teaching license or master's degree and an administrative license.

In the Group Insurance section of the collective bargaining agreement, employees will receive District contributions to health insurance up to the following amounts:

Effective July 1, 2025			
High	$621.58	$966.64	$1,548.73
Value	$755.53	$1,174.95	$1,882.48
HSA Plan	$594.68	$1,191.90	$1,908.19

Effective July 1, 2026			
High	$621.58	$966.64	$1,548.73
Value	$855.44	$1,330.33	$2,131.42
HSA Plan	$686.97	$1,376.88	$2,204.34

In summary for the group insurance portion, the district will increase the employer contribution by the following percentages.

Year 1: 10.5% increase for Value and HSA Plans
Year 2: 13.2% increase on Value Plan and a 15.5% increase on HSA Plan

In the Leaves of Absence section, language was updated to include the Earned Safe and Sick Time (ESST) policy and Minnesota Paid Leave policy. Two additional sick days were also added to align with other contract groups.

The salary investment outlined above is consistent with the financial parameters established by the School Board for the 2025-2027 contract negotiation. The two-year agreement results in a 4.9% total package increase. The total additional financial investment is $230,944 over the term of the agreement.

Timeline and Next Steps:

With the ratification of the contract, Human Resources and Payroll will begin with the implementation process.

AGREEMENT

on

TERMS AND CONDITIONS OF EMPLOYMENT

between

Osseo Area Schools

INDEPENDENT SCHOOL DISTRICT 279
OSSEO AREA SCHOOLS

and

STUDENT MANAGEMENT SPECIALISTS - SMS

Effective Date: July 1, ~~2023~~ 2025 – June 30, ~~2025~~2027

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ARTICLE 1
PURPOSE

Section 1. Parties: This Agreement is established by the School Board of Independent School District 279, hereinafter referred to as the School Board, and the Student Management Specialists, pursuant to and in compliance with the Public Employment Labor Relations Act of 1971, as amended, hereinafter referred to as the PELRA, to provide the terms and conditions of employment for Student Management Specialists during the term of this Agreement.

ARTICLE 2
RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1. Recognition: In accordance with the PELRA, the School Board recognizes the Student Management Specialists as the exclusive representative of Student Management Specialists employed by the School Board of Independent School District 279. The Student Management Specialists will have those rights and duties as prescribed by the PELRA and as described in this Agreement.

Section 2. Appropriate Unit: The Student Management Specialists will represent all Student Management Specialists of the School District as defined in this Agreement and in the PELRA.

Section 3. Meet and Confer: Representatives of Student Management Specialists and representatives of the School District shall meet for the purpose of discussing issues of concern to either party. Meetings will be normally scheduled for at least one time per month during the school year. Additional meetings may be scheduled on an as needed basis.

ARTICLE 3
DEFINITIONS

Section 1. Terms and Conditions of Employment: "Terms and conditions of employment" means the hours of employment, the compensation therefore, including fringe benefits except retirement contributions or benefits other than employer payment of, or contributions to, premiums for group insurance coverage of retired employees or severance pay, and the School Board's personnel policies affecting working conditions of Student Management Specialists. In the case of Student Management Specialists, "terms and conditions of employment" does not mean educational policies of the School Board. "Terms and conditions of employment" is subject to the provisions of the PELRA.

Section 2. Student Management Specialists: All Student Management Specialists employed by Independent School District No. 279, Osseo, Minnesota, who are public employees within the meaning of Minn. Stat. 179A.03, subd. 14 excluding supervisory and confidential employees within the meaning of Minn. Stat. 179A.03, subds. 17 and 4.

Section 3. Other Terms: Terms not defined in this Agreement will have those meanings as defined by the PELRA.

ARTICLE 4
SCHOOL DISTRICT RIGHTS

Section 1. Inherent Managerial Rights: The Student Management Specialists recognizes that the School Board is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not limited to, such areas of discretion or policy as the functions and programs of the School Board, its overall budget, utilization of technology, the organizational structure and selection, and direction and number of personnel.

Section 2. Management Responsibilities: The Student Management Specialists recognizes the right and obligation of the School Board to efficiently manage and conduct the operation of the School District within its legal limitations and with its primary obligation to provide educational opportunities for the students of the School District.

Section 3. Effect of Laws, Rules and Regulations: The Student Management Specialists recognize that all employees covered by this Agreement will perform the services prescribed by the School District and will be governed by School Board policies, rules, regulations, directives and orders which are not inconsistent with the terms and conditions of employment set forth in this Agreement and which are issued by properly designated officials of the School District. Any provision of this Agreement found in violation of any law, rule or regulation thereunder, will be without force or effect.

Section 4. Reservation of Managerial Rights: The foregoing enumeration of School Board rights and duties will not be deemed to exclude other inherent management rights and management functions not expressly reserved herein, and all management rights and management functions not expressed in this Agreement are reserved to the School Board.

ARTICLE 5
MANAGEMENT PERSONNEL RIGHTS

Section 1. Right to Views: Nothing contained in this Agreement will be construed to limit, impair, or affect the right of any employee or their representative to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions or compensation of public employment or their betterment, so long as the same is not designated to and does not interfere with the full faithful and proper performance of the duties of employment. Nor will it be construed to require any employee to perform labor or services against their will.

Section 2. Right to Join: Employees will have the right to form and join labor or employee organizations and will have the right not to form and not join such organizations. Employees in the unit will have the right by secret ballot to designate an exclusive representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for such employees with the School Board, as prescribed by the PELRA.

Section 3. Personnel Files:

Subd. 1. Right to Review/Frequency: Upon request by an employee, the School District will provide the employee with an opportunity to review their personnel file. An employee may review their personnel file only once at any time within one year after separation.

Subd. 2. Review: A request will be made to Human Resources. Human Resources will comply with a request pursuant to Subd. 1. of this Section no later than seven (7) working days after receipt of the request and will schedule an appointment for the employee to review their personnel file and will notify the employee of such appointment. All such reviews will take place in Human Resources during its normal hours of operation and a Human Resources employee shall be present when an employee reviews their personnel file.

Subd. 3. Right to Copy: After the review and upon the employee's request, the School District will provide the employee with a copy of the requested record. The School District may not charge a fee for the copy. With respect to employees who are separated from employment, upon the employee's request, the School District will provide a copy of the personnel file to the employee. Providing a copy of the separated employee's personnel file to the employee satisfies the School District's responsibility to allow review as stated in Subd. 1. of this Section.

Subd. 4. Right to Response: The employee may submit for inclusion in their personnel file a written response to any material contained in such file.

Subd. 5. Destruction/Expungement: The School District may destroy or expunge such files as provided by law.

ARTICLE 6
COMPENSATION AND CONDITIONS

Section 1. Work Year: The length of the full work year is 200 workdays for Student Management Specialists.

Section 2. Compensation:

Title	~~Class~~ New Pay Grade	Work Days	~~Salary Range Effective 7-1-23 thru 6-30-25~~New Minimum/Midpoint/Maximum Effective 7/1/2025
Student Management Specialist*			
Secondary Schools	~~M-3~~114	200	~~$68,858 / $81,068~~$70,376 / $87,530 / $104,685

*$4,040 annual differential paid to comprehensive senior high Student Management Specialists

Salary ranges will be benchmarked again in 2028. Hard-to-fill positions will be benchmarked more often. The maximum represents growth and subject matter expertise in the position/job class.

~~The salary range is used as a guide for initial placement. Student Management Specialist salaries may move above the top of the range with salary enhancements.~~

a. Initial Placement In Salary Range: The minimum to midpoint of each pay grade will serve as a guide for the hiring range. Initial placement will be determined based on education, experience, internal equity, and/or whether the position is hard to fill. New Student Management Specialists shall be placed within the respective salary range at the discretion of the District.

b. Salary Enhancement: A ~~5~~2% increase to base salary shall be effective July 1, ~~2023~~2025, and a ~~3~~2.5% increase to base salary shall be effective July 1, ~~2024~~2026. If an employee reaches the new maximum salary, any negotiated salary enhancements will be paid as a stipend in 24 equal payments and will not affect base salary.

c. Pay for Performance Stipend: Pay for performance will be based on performance measures relating to job performance and leadership. Pay for performance will be paid as a stipend based on performance level and base salary.

- Employees who work less than 90 days of paid service do not qualify for the pay for performance stipend.
- Employees who complete at least 90 days of paid service, but less than their contracted year, will receive a prorated pay for performance stipend.
- Employees who complete their contracted year (including FMLA and/or ADA qualified leaves) will receive the full pay for performance stipend.

Performance evaluations must be completed and turned into Human Resources by May 31st in order for the stipend to be paid on the July 20th paycheck. If completed after May 31st the stipend payout will be within 3 pay periods.

d. Pay for performance will occur based on the following levels of performance:

i.	Exemplary:	2.3%
ii.	Accomplished:	1.4%
iii.	Developing:	0.7%
iv.	Unsatisfactory:	0%

e. Alternative Pay for Performance Stipend Amounts: For future contract negotiations, the School Board shall set financial parameters for contract negotiations with all employee groups with the same contract term as Student Management Specialists. These financial parameters relating to salary shall be used to determine the amount of pay for performance if it is to be less than the amounts specified in Section c above.

Based on these parameters set by the School Board, pay for performance will be as follows:

Exemplary:	An amount equal to 0-2.3%
Accomplished:	An amount equal to 0-1.4%

Developing:	An amount equal to 0-0.7%
Unsatisfactory:	No stipend

Section 3. Conditions:

Subd. 1. Work Year: The work year is defined in Article 6, Section 2. Any request for an adjustment to a Student Management Specialist's work year calendar is to be submitted to their immediate supervisor for approval. A part of the approval process will be designating when the days will be rescheduled and tentative activities planned.

Subd. 2. Work Year Requirements

a. Beginning July 1, 2016, employees will work their assigned workdays (200) and will not be allowed to roll over banked non-workdays, nor will they be paid for any additional days worked above their contracted assignment unless required by their immediate supervisor and approved by Human Resources.

b. Student Management Specialists who begin service after July 1 or end service prior to June 30th of any given school year will be paid for days worked up to a maximum of 200 days during that school year.

c. Effective July 1, 2022, Student Management Specialists may schedule the following as workdays: Labor Day, Friday after Thanksgiving, Martin Luther King, Jr Day or President's Day, Spring Holiday, and Memorial Day, subject to supervisor approval.

Subd. 3. Probation and Regular Status: New Student Management Specialists will be considered probationary for a period of one (1) year from their hire date as a Student Management Specialist. During this time they shall have no seniority privileges and may be transferred, discharged, or laid off at the discretion of the District. Upon completion of the probationary period an employee will establish regular employee status unless otherwise notified in writing by the employer prior to the end of the probationary period.

Section 4. Seniority/Job Elimination: Seniority will be used in determining the layoff and recall procedure of employees.

Subd. 1. Seniority Date: Seniority starts with the first day of work for the School District as a Student Management Specialist.

Subd. 2. Conditions of Job Elimination:

a. Senior and Qualified: In all cases of displacement, the remaining employees must be more senior and qualified, as determined by the employer, to perform the duties of the new position assumed.

b. Exception: No Student Management Specialist, including probationary, shall be laid off if any other Student Management Specialist in the same position title has

been suspended in the last two (2) years at the time of the School Board decision to eliminate a position or lay off employees.

c. In the event of a tie in seniority the district retains the right to choose the Student Management Specialist that will be displaced.

~~d. Classifications: The following will be considered separate classifications: M3.~~

~~e.~~d. Full-Time Rights Versus Part-Time Rights: Full-time employees may bump full-time or part-time employees with less seniority, but part-time employees may not bump full-time employees.

Subd 3. Job Elimination Procedures:

a. ~~First Step:~~ In the event of job elimination or layoff, an employee will have the right to accept layoff or, if qualified as determined by Human Resources and the employee's immediate supervisor, displace the least senior employee ~~in the same job title~~. In the event two or more employees have the same seniority date as determined in Section 3., Subd. 1., of this Article, Human Resources will determine which employee is to be displaced according to the needs of the School District.

~~b. Second Step: If the position eliminated is a single incumbent, or if the person serving in the eliminated position is the least senior in the job title, the employee will have the right to accept layoff or displace a less senior employee in the same classification with like employment status. The employer will review the qualifications of the displaced employee and determine the less senior employee in the same classification with like status that most closely matches the qualifications of the displaced employee.~~

~~The displaced person will then have the right to accept layoff or to use the above procedure to find a position. The process will continue until no more jobs are available for qualified employees or until the employee accepts layoff.~~

Subd. 4. Notice of Layoff Timeline: If the employee wishes to exercise job elimination rights, the employee must provide written notice to Human Resources within three (3) working days of the notice of layoff stating their intent to exercise job elimination rights.

Subd. 5. Compensation: An employee who assumes a new position as a result of the bumping procedure will keep their base rate of pay.

Section 5. Retirement Incentive Pay:

Subd. 1. Exclusion: This Section will apply only to employees whose service, in any capacity with the School District, has been full-time as of July 1, 1998, and has had no break in service as defined by this Agreement and whose service began prior to July 1, 1998. For employees

whose employment began after this date, or had a separation of service, the provisions of this Section will not be applicable.

Subd. 2. Eligibility: Employees who have completed at least fifteen (15) years of continuous service in any capacity with the School District, and who are at least fifty (50) years of age, will be eligible for retirement incentive pay pursuant to the provisions of this Section upon submission of a written resignation accepted by the School Board, provided that such notice is given no later than thirty (30) days prior to the effective date of the resignation.

Subd. 3. Calculation of Benefit: A qualified employee will be eligible to receive as retirement incentive pay upon their retirement the amount obtained by multiplying one hundred percent (100%) of their unused number of sick leave days, but in any event not to exceed one hundred fifty (150) days times their daily rate of pay.

Subd. 4. Determination of Daily Rate: In applying these provisions, the daily rate of pay will be based upon the total annual compensation at the time of retirement. For the purposes of calculating retirement incentive pay, the daily rate of pay will be based on total contract workdays. For employees in Class M-3, the daily rate will be based on 200 days.

Subd. 5. Payment Schedule 50-54: An employee who retires at age fifty – fifty-four (50-54) will receive the retirement incentive pay on July 20th if their birth date is between January 1st and June 30th in the year they reach age fifty-five (55). If the employee's birth date is between July 1st and December 31st, they will receive their retirement incentive pay on January 20th of the following year.

Subd. 6. Payment Schedule 55 and over: Retirement incentive pay for those age fifty-five (55) or older will be paid by the School District according to the following schedule: Employees who retire between January 1st and June 30th will receive their retirement pay July 20th of that year. Employees who retire between July 1st and December 31st will receive their retirement incentive pay on January 20th of the following year.

Subd. 7. Exceptions: Retirement incentive pay will not be granted to any employee who is discharged by the School District.

Section 6. Retirement Savings Plan: In accordance with Section 403(b) of the Internal Revenue Code, the School Board will match the contribution of an eligible employee according to the following schedules towards an approved 403(b) retirement savings plan. The plan must meet the School District's guidelines for approval.

Subd. 1. District Annual Match – Effective ~~upon ratification:~~July 1, 2025, ~~The~~ the School District's annual match of an eligible employee's contribution will be $4,000 (approximately $166.67 per pay period). Effective July 1, 2026, the School District's annual match of an eligible employee's contribution will be $3,000 ($125 per pay period). Employees may choose to defer more than the District annual match amount. Federal law determines the maximum amount an individual can contribute annually.

Section 7. Higher Education Stipend:

Subd. 1. Eligibility and Pay Rate: Beginning July 1, ~~2023~~2025, an employee who has completed a teaching license~~,~~ **OR** relevant master's degree or higher (as determined by Human Resources) will be paid an additional $500 each year the license or education level is maintained., An employee who has completed a K-12 administration license~~, or doctorate~~ will be paid an additional $1,000 each year the license is maintained. ~~by December 31st and are active status on February 5th, will be eligible for a Higher Education Stipend on the following February 5th.~~ Employees are eligible for up to ~~one~~ two Higher Education Stipends.

Subd. 2. Payment ~~Rate~~: ~~Upon completion as recognized in this section, an employee will be paid an additional $300 each year the license or education level is maintained.~~ The license and degree must be earned by December 31st and the employee must have an active status on February 5th. Payment will be made February 5th each year.

Subd. 3. Application: Eligible employees must show proof of board licensure or higher education to their Human Resource Business Partner by December 31st to receive the stipend the following February 5th. Employees must notify Human Resources if any change in eligibility for the stipend occurs.

Section 8. Cell Phone Reimbursement: In adherence to the Cell Phone and Smartphone Service Reimbursement Guidelines in the Administrative Procedure Manual, all Student Management Specialists will be eligible to receive a $45 monthly reimbursement for cell phone service, or $90 per month reimbursement for smartphone service. Employees must follow the procedures outlined in the Administrative Procedure Manual to receive the reimbursement.

ARTICLE 7
GROUP INSURANCE

Section 1. Eligibility: Qualifications will include those established by the School Board and the carrier of the coverage. Full-time employees are eligible for group insurance.

Section 2. Enrollment: All employees qualifying will enroll for such coverage in accordance with the procedures established by the School Board.

Section 3. Selection: The School Board will make the selection of insurance carriers and policies. The Student Management Specialists will have representation on the School District Insurance Advisory Committee.

Section 4. Basic Group Health and Hospitalization Plans:

Subd. 1. District Contribution: Basic Group Health and Hospitalization Plans:

The District will contribute up to the following amounts towards the District's Group Health Insurance premiums for full-time employees. Any portion of the premium that exceeds the District contribution will be paid by the employee and paid by payroll deduction.

~~Effective July 1, 2023 – June 30, 2024~~			
	~~Single~~	~~Employee +1~~	~~Family~~
~~High/ Value~~	~~$621.58~~	~~$966.64~~	~~$1,548.73~~
~~HSA Plan~~	~~$480.51~~	~~$963.07~~	~~$1,541.85~~

Effective July 1, ~~2024~~ 2025 – June 30, ~~2025~~2026			
	Single	Employee +1	Family
High*	$621.58	$966.64	$1,548.73
Value	$~~683.74~~755.53	$~~1,063.30~~1,174.95	$~~1,703.60~~1,882.48
HSA Plan	$~~538.17~~594.68	$~~1,078.64~~1,191.90	$~~1,726.87~~1,908.19

Effective July 1, 2026 – June 30, 2027			
	Single	Employee +1	Family
High*	$621.58	$966.64	$1,548.73
Value	$855.44	$1,330.33	$2,131.42
HSA Plan	$686.97	$1,376.88	$2,204.34

*The High Plan is no longer available for new enrollment. All existing members on the High Plan will continue to receive the district contribution to the High Plan health insurance as indicated in the table above.

Subd. 2. High Deductible Health Plan (HSA Plan) - Contributions to Health Savings Accounts

As recommended by the School District Insurance Advisory Committee, those employees participating in the HSA compatible health plan shall receive the following contributions to a qualifying Health Savings Account (HSA). Contributions will only be made to District approved HSA depository.

- Single HSA Coverage: $200 per month
- Employee+1 Coverage: $400 per month
- Family Coverage: $400 per month

District contributions to the HSA trust account will be made each month. Contributions for July and August will be made at the same time as the September contribution. In the event of hardship, the parties agree to meet and confer to discuss alternatives to the contribution timelines.

The school district will pay all administrative fees associated with the plan.

Section 5: Dental Insurance:

a. Single Coverage: The School District will pay up to $28.00 per month for individual coverage for each full-time employee who qualifies for and enrolls in the School District's group dental insurance plan.

b. Family Coverage: The premium cost of the family/dependent coverage for each full-time employee who qualifies for and enrolls in the School District's group dental insurance plan and who qualifies for family/dependent coverage will be paid in total by the employee and paid by payroll deduction, minus the School District's contribution for single coverage. Whether the District offers family/dependent coverage is subject to the conditions as established by the carrier.

Section 6. Section 125 (Flexible Spending) Plan: The School District will provide a Section 125 Plan under the Internal Revenue code. This plan will be available to all employees. The Section 125 Plan (Flexible Spending Plan) offered by the School District is a plan established to provide a way to save money on costs for medical and dependent care expenses. The three accounts allow payment for health insurance premiums, certain out-of-pocket health care expenses, and dependent care expenses with pre-tax dollars. It is a salary reduction plan permitting participants to choose among more than one benefit. It is classified as a "Cafeteria Plan" for federal income tax purposes. The plan year will commence July 1st through June 30th. There are three (3) components to the plan:

1. District provided health insurance premium deduction with pre-tax dollars.
2. Dependent care reimbursement account.
3. Medical expense reimbursement account.

Section 7. Group Term Life Insurance: The School District will pay the full premium for group term life insurance for all employees who qualify for and enroll in the School District's group term life insurance plan. Effective November 1, 2024, employees who qualify and enroll will be covered by group term life insurance in the amount of $300,000.

Section 8. Supplemental Group Term Life Insurance: Employees will have the option, subject to the conditions established by the School District's carrier for group term life insurance as provided in Section 7 of this Article, to purchase supplemental group term life insurance in the amounts of $50,000, $75,000, $100,000, $125,000, $150,000, $200,000, $300,000, or $400,000, not to exceed 4x annual salary. The cost of the supplemental coverage will be borne by the employee and paid by payroll deductions.

Section 9. Long-Term Disability Income Protection: The School District will pay the full premium for coverage for the existing long-term disability income protection plan for all employees who qualify for and enroll in such coverage. This coverage will apply to total annual salary. Employees who have qualified for long-term disability insurance and who previously qualified for the School District's health and hospitalization insurance benefits will have these benefits maintained for a period of one (1) year from the date of disability. Thereafter, these benefits will be available to the employee at their expense. See MOU Long-Term Disability Coverage for Mental Health & Chemical Dependency.

Subd. 1. An employee will be eligible for paid leave under the following conditions:

a. Employee has been absent ten (10) days without pay, and employee and supervisor have agreed to flex the employee's work calendar if it meets programmatic needs of the system;
b. The employee has exhausted all accrued sick leave, and will then be eligible for additional paid sick leave for the period between the 10th day of absence and the beginning of the LTD period up to a maximum of sixty (60) days of paid sick leave.

Section 10. Claims Against the School District: It is understood that the School District's obligation is to purchase an insurance policy and pay such amounts as agreed to herein and no claim will be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

Section 11. Insurance Program Eligibility in the Event of Early Retirement: An employee who retires prior to age sixty-five (65) is eligible to participate in the group health or dental plans but must pay the entire premium for the plans selected. The right to continue participation in such plans, however, will be in accordance with conditions of the carrier and/or until the individual qualifies for coverage under another program.

Section 12. Married Couples in District with Family Coverage: When a Student Management Specialist and their spouse are both employed by the School District and are eligible for the School District's group health and hospitalization plan, and both employees enroll in the same hospitalization plan, the full premium will be paid by the School District.

ARTICLE 8
LEAVES OF ABSENCE

Section 1. Emergency School Closing: In the event school starts late or is closed early due to inclement weather or other emergency situations, or an e-learning day is called, Student Management Specialist's work assignment will be determined by the Superintendent or designee. In the event school is canceled at one or more locations due to inclement weather or other emergency situations, Student Management Specialists will follow the direction of the Superintendent or designee regarding reporting to work and work duties.

When the Superintendent determines that the district will follow an e-learning day, the district will follow Minnesota Statute 2022, section 120A.414 (https://www.revisor.mn.gov/statutes/cite/120A.414).

When staff are directed not to report, Student Management Specialist employees will be available by phone and/or email for business related purposes during normal school hours on the cancelation day.

Section 2. Sick ~~Leave~~Time: Employees are entitled to use accrued sick time in accordance with Minnesota State law and the district's Earned Sick and Safe Time (ESST) policy. See the definition

of "family member" and usage under the policy. The ESST policy is subject to change in accordance with state law.

Subd. 1. ~~An employee will be eligible for sick leave under one of the following conditions:~~

~~a.~~ Earn and Accumulation: Student Management Specialists will accrue sick ~~leave~~ time at a rate of ~~one~~ 1.2 days per month (up to ~~10~~ 12 days total) and accrual for unused sick ~~leave~~ time will be unlimited. Employees working less than a full year will have their sick ~~leave~~ days pro-rated.

~~b. Use Pregnancy: An employee may utilize available sick leave, subject to the provisions of this Section and Section 7 of this Article for periods of disability relating to pregnancy, miscarriage, abortion or childbirth. Such an employee will notify Human Resources in writing no later than the end of the sixth month of pregnancy indicating their intention to utilize sick leave, and also at such time will provide a physician's statement indicating the estimated date of delivery of the child and estimated period of disability. The definition of disability will be as reasonably determined by a licensed physician.~~

Subd. 2. Use: ~~Sick leave with pay will be allowed by the School District whenever an employee's absence is found to have been due to an illness that prevented their attendance at work and performance of duties on that day or days.~~Sick time will be used in accordance with the School District's Earned Sick and Safe Time (ESST) policy, Paid Family Leave (PFL) policy, and applicable state and federal laws. Sick time may be used concurrently with approved leaves of absence (e.g., the Family Medical Leave Act (FMLA), Paid Family Leave (PFL), or the Americans with Disabilities Act (ADA)).

Absences for illness when sick time is exhausted, and the employee is not on an approved leave of absence from Human Resources (e.g., absences covered under the Family Medical Leave Act (FMLA), Paid Family Leave (PFL), or the Americans with Disabilities Act (ADA)) will be considered unexcused and may require medical verification. Unexcused absences may result in disciplinary action, up to and including termination, once all sick time, personal time, and unpaid leave options have been exhausted.

Subd. 3. Medical Verification: If there is a question as to the eligibility of an employee for sick time, the School District reserves the right to verify the illness in accordance with Minnesota ESST law.~~The School District may require the employee to furnish a medical certificate from a qualified physician as evidence of illness, indicating such absence was due to illness, in order to qualify for sick leave pay. However, the final determination as to the eligibility of an employee for sick leave is reserved to the School District.~~

~~Subd. 4. Medical Request: In the event that a medical certificate will be required, the employee will be so advised.~~

Subd. ~~5~~4. Approval: Sick ~~leave pay~~time will be approved only upon submission of an authorized sick ~~leave pay~~time request form submitted to Human Resources.

Subd. ~~6~~5. Absences Covered by Workers' Compensation and/or Long-Term Disability (LTD):

a. An employee who is absent from work as a result of a compensable injury incurred in the service of the School District under the provisions of the Workers' Compensation Act and/or an absence covered by the School District's long-term disability insurance, the School District will pay the difference between the compensation received pursuant to the Workers' Compensation Act and/or LTD by the employee and the employee's base rate of pay or the extent of the employee's earned accrual of sick ~~leave~~time, if said employee is on ~~an~~ accrued sick time. ~~leave basis (See Subd. 1.b. of this Section).~~

b. An employee who is on accrued sick ~~leave basis~~time will have a deduction made from the employee's accrued sick ~~leave~~ time balance according to the pro rata portion of days or sick ~~leave~~ time which is used to supplement Workers' Compensation and/or LTD payments.

c. The School District will make such payment to the employee only during the period of disability.

d. In no event will the additional compensation paid to the employee by virtue of sick ~~leave~~ time pay result in the payment of a total daily, weekly, or monthly compensation that exceeds the base compensation of the employee.

e. An employee who is absent from work as a result of an injury compensable under the Workers' Compensation Act and/or an absence qualifying the employee for LTD payments will submit their Workers' Compensation check and/or LTD payment, endorsed to the School District prior to receiving payment from the School District for this absence.

f. An employee who is unable to perform their duties and responsibilities due to an injury that occurs during the duty day as a result of a student-related incident, or parent/guardian related incident will be entitled to compensation without use of sick ~~leave~~ time for the first fifteen (15) days of absence. Thereafter, the compensation will be paid per Subd. ~~6~~5. a. through e. of this Section.

g. If an employee incurs an injury as described in Subd. 6. f. of this Section, and such injury causes the employee to work less than full-time, the School District will continue to contribute its share of the cost of the health and hospitalization insurance plan in which the employee is enrolled.

Section 3. ~~Family Illness~~Medical Leave:

Subd. 1. Purpose: An employee, upon request, may be granted a medical leave of absence according to the procedures outlined in this section. This leave will be granted in the event an employee needs to care for their own medical needs, or the needs of a qualifying family member as defined by state and federal provisions.

Subd. 2. Request: Requests for medical leave should be made as soon as the employee is aware of the need for a leave of absence. A leave of absence request should be completed as well as supporting medical documentation of the need.

Subd. 3. Duration: Leave may be granted for a period of time up to one year and runs concurrently with other applicable leaves which may include but is not limited to: a contractual long-term leave and Family Medical Leave Act (FMLA) leave. If additional leave is needed beyond one year, staff will need to contact Human Resources to place a request; however, additional leave is not guaranteed. Medical Leave may be taken intermittently.

Subd. 4. Approval of Leave: If the employee complies with all the provisions of this section and a medical leave is granted by the School District, the School District will notify the employee in writing of its action.

Subd. 5. Reinstatement: An employee returning from medical leave will be re-employed in the position occupied prior to the leave, or a comparable position, subject to state or federal job protections.

An employee returning from medical leave without state or federal job protections may be re-employed in the position occupied prior to the leave, or a comparable position, based on position availability and ability to perform job duties.

Subd. 6. Failure to Return: Failure of the employee to return pursuant to the date determined in this section may constitute grounds for termination in the School District.

Subd. 7. Salary: An employee is able to use available personal time through the duration of their medical leave. Sick time will be used in accordance with the district's ESST policy. If no sick or personal time is available, the parties further agree that any medical leave of absence granted under this section will be a leave without pay.

~~Subd. 1. Use: Employees may be granted up to a maximum ten (10) days absence for illness in the employee's or spouse's immediate family that may or may not otherwise be covered under the Family and Medical Leave Act (FMLA) and/or state statute. The immediate family will include parent, sister, brother, spouse, son, daughter, son-in-law, daughter-in-law, grandparent, grandchildren, guardian and any other relative or non-relative who stands in the same relationship with the employee. Such absences will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary deduction equal to the pro-rated daily rate of pay.~~

Section 4. Bereavement Leave:

Subd. 1. Use: In accordance with the ESST policy, sick time and personal time may be used for an employee's need to make arrangements for, or attend, funeral services or a memorial, or address financial or legal matters that arise after the death of a family member. If all

accrued time (ESST, sick time, and personal time) is exhausted and additional unpaid time is needed for bereavement, employees may request a short-term leave from Human Resources.

~~Subd. 1. Use-Immediate Family: Employees will be granted up to five (5) days per occurrence for absence due to death of each member of the employee's or spouse's immediate family. The immediate family will include parent, sister, brother, spouse, son, daughter, son-in-law, daughter-in-law, grandparent, grandchildren, guardian and any other relative or non-relative who stands in the same relationship with the employee. Such absences will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary deduction equal to the pro-rated daily rate of pay. Additional absences, but not to exceed five (5) additional days, may be granted.~~

~~Subd. 2. Use-Not Immediate Family: Absence due to death of a person not listed in Subd. 1. of this Section will be limited to one (1) day per occurrence. Such absences will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary deduction equal to the pro-rated daily rate of pay.~~

Section 5. Jury Duty: An employee summoned to jury duty will be granted time off with pay.

Subd. 1. Notice to School District: Employees who receive a summons for jury duty are to call and/or email the Human Resources Attendance Specialist and their supervisor immediately to notify them of the proposed dates of service.

~~Subd. 2. Remittance of Stipend: Employees who receive a stipend for jury duty are to reimburse the School District for the amount received, minus the mileage allowance if they were on jury duty during work time.~~

Subd. ~~3~~2. Commencement of Leave: Employees on-call for jury duty will need to report to work until they are summoned to appear for jury duty. Failure to do so will result in a deduction of pay for the days of work missed.

Subd. ~~4~~3. Pay: Employees will have no loss of pay as a result of jury duty if the provisions of Subd. 1 through ~~3~~ 2 are met.

Section 6. Court Appearances:

Subd. 1. Request of School Board: When the School Board is a party in litigation, and an employee appears at the request of the School Board or as codefendant in a case against the School Board, the employee will be entitled to their pay and no deduction of any leave provision will be charged against the employee.

Subd. 2. Other Requests: If an employee receives a notice to supply information or testify in a civil or criminal court proceeding, as a result of their employment, they must notify their supervisor and Human Resources. If the employee must appear at the proceeding, the employee will be entitled to their pay and no deductions of any leave provisions will be charged against the employee. If the matter is a result of actions for which the employee has been

found to have acted improperly and thus disciplined, by the School District, the day(s) absent will be deducted from personal ~~leave~~ time or short-term leave referenced in this Article.

Subd. 3. Action Against School Board: If the matter is a result of actions by an employee against the School Board/District, the day(s) absent will be deducted from personal ~~leave~~ time or short-term leave. Additional short-term leave will be granted if necessary.

Section 7. Child Care/Adoption/Foster Care Leave:

Subd. 1. Purpose: An employee**,** upon request**,** may be granted a leave for the purpose of childcare of a newborn child, ~~or~~ for the adoption of a child, or foster care of a child. The employee will be required to concurrently take applicable leaves in concurrence with state and federal laws, including, but not limited to ~~pursuant to~~ the Family~~/~~ Medical Leave Act (FMLA), MN Parental Leave, Paid Family Leave (PFL), and contractual Long-Term Leave. ~~This leave will be granted to one (1) parent of a newborn or adopted child provided such parent is caring for the child.~~ Employees may be granted partial or intermittent leaves of absence appropriate to the job assignment if agreed to by Human Resources. The District agrees to adhere to all applicable state and federal laws.

Subd. 2. Request: An employee making application for childcare leave will inform Human Resources in writing of the intention to take the leave at least three (3) calendar months before commencement of the intended leave. For an adoption or foster care leave, the employee will inform Human Resources, in writing at the earliest opportunity, of the intention to take the leave. The District agrees to adhere to all applicable state and federal laws.

~~Subd. 3. Use of Sick Leave for Pregnancy: If the reason for the leave is occasioned by pregnancy, an employee may utilize sick leave pursuant to the sick leave provisions of this Article during a period of physical disability. A pregnant employee will also provide, at the time of the leave application, a statement from their licensed physician indicating the expected date of delivery.~~

~~Subd. 4. Use of Sick Leave for Adoption: An employee may request to use up to thirty (30) days of accumulated sick leave for adoption to assist in preparation and legal reasons of the adoption, as well as necessary travel and initial adjustment of the child. These days need not be taken consecutively.~~

Subd. ~~5~~3. Date of Leave: The effective beginning date of a childcare/adoption/foster care leave and its duration will be determined by mutual consent between the employee and Human Resources. In determining the date of the commencement and duration of the leave, Human Resources will review each case on its individual merits taking into consideration the following:

a. Applicable state and federal law.

~~a.~~b. The request of the employee.

~~b.~~c. The specific employment duties of the employee involved.

~~c.~~d. The health and welfare of the employee**,** unborn, ~~child or~~ adopted, or foster child**.**

~~d.~~e. The recommendation of the employee's licensed physician.

Subd. ~~6~~4. Duration: In making a determination concerning the commencement and duration of a childcare/adoption/foster care leave, the School ~~Board~~ District may, but will not in any event be required to:

a. Grant any leave of more than twelve (12) months in duration.

b. Permit the employee to return to their employment prior to the date designated in the request for the leave, unless by mutual agreement of the employee and ~~Human Resources~~the School District.

Subd. ~~7~~5. Approval of Leave: If the employee complies with all provisions of this Section and a leave is granted by the School ~~Board~~District, the employee will be notified in writing.

Subd. ~~8~~6. Termination of Leave: Interruption of pregnancy will terminate the childcare leave. Human Resources may require in such cases at least ~~forty-five (45)~~14 days' notice to return.

Subd. ~~9~~7. Reinstatement: An employee returning from childcare/adoption/foster care leave on the agreed upon date will be re-employed in the position occupied prior to the leave, subject to the following conditions:

a. The position has not been abolished.

b. The employee is not physically or mentally disabled from performing the essential duties of such position.

~~b.~~c. Subject to state and federal job protections.

Subd. ~~10~~8. Failure to Return: Failure of the employee to return pursuant to the date determined in this section will constitute grounds for termination by the School District unless the School District and the employee mutually agree to an extension of the leave.

Subd. ~~11~~9. Experience Credit: An employee who returns from childcare/adoption/foster care leave within the provisions of this Section will retain all previous experience credit for pay purposes and any unused leave time accumulated under the provisions of this ~~Article~~ Agreement at the commencement of the beginning of the leave. The employee will not accrue additional experience credit for pay purposes or leave time during the period of absence.

Subd. ~~12~~10. Salary: Sick time will be used in accordance with the district's ESST policy. An employee may be able to use available personal or sick time through the duration of their leave in accordance with the district's Paid Family Leave (PFL) policy. If an employee receives payment from Paid Family Leave (PFL), the employee may have the option to use available

sick or personal time to supplement their pay in accordance with the district's Paid Family Leave policy. If no sick or personal time is available, the parties further agree that any leave of absence granted under this section will be a leave without pay.~~Any childcare/adoption leave of absence granted under this Section will be a leave without pay except as provided in Section 2 of this Article.~~

Subd. ~~13~~11. Insurance: An employee on childcare/adoption/foster care leave of absence is eligible to participate in group insurance programs if permitted under the insurance policy provisions but will pay the entire premium for such programs as the employee wishes to retain, following FMLA.

Subd. ~~14~~12. Notification to Return: An employee on childcare/adoption/foster care leave of absence will be sent a letter of assignment from Human Resources at least sixty (60) days prior to the specified return date of said leave. The employee will lose all re-employment rights if the employee refuses or fails to return the letter of assignment within ten (10) days of receipt.

Section 8. Long-Term Leave:

Subd. 1. Eligibility: Employees with a minimum of three (3) years of experience in the School District may apply for an unpaid leave of absence once during their School District employment. Additional leaves may be granted at the discretion of Human Resources ~~for health reasons~~.

Subd. 2. Purpose: Considerations for granting long-term leaves will be given for health reasons (self or family), family reasons, educational purposes, election to political office, approved travel or retraining or career change (not including employment in another school district).

Subd. 3. Requests: Requests for leave must be made at least thirty (3) days in advance, except in emergencies, and submitted to Human Resources for approval.

Subd. 4. Limit: The number of employees on approved leave in any school year will not normally exceed one (1) person.

Subd. ~~2~~5. Duration: Leave may be granted for a period of time not to exceed one (1) year. Leaves for holding political office may be granted up to two (2) years. Additional leaves may be granted at the discretion of Human Resources, but are not guaranteed.

Subd. ~~3~~6. Insurance: An employee who is on an approved long-term leave is eligible to participate at their own expense in the health and hospitalization and dental program of the School District. This participation will be subject to the conditions prescribed by the insurance carrier.

Subd. 47. Benefit Accrual: An employee on approved long-term leave will retain their accrued benefits as of the beginning date of the leave. No benefits will accrue during the period that the employee is on leave.

~~Subd. 5. Purpose: Consideration for granting long-term leaves will be given for:~~

~~Approved travel~~
~~Education~~
~~Health~~
~~Election to political office~~
~~Family reasons~~
~~Retraining or career change (not including employment in another school district)~~

~~Subd. 6. Requests: Requests for leaves must be made at least thirty (30) days in advance, except in emergencies, and submitted to Human Resources for recommendation. Final approval will be made by the School Board. The number of Student Management Specialists on approved leave in any school year will normally not exceed one (1) person.~~

Subd. ~~7~~8. Notification to Return: An employee on long-term leave will be sent a notice from Human Resources according to the following schedule:

a. When the return date of said leave is intended to coincide with the opening of school, notification will be given by March 1 of the preceding school year.

b. At least sixty (60) days prior to the specified return of said leave when such date falls at any other time during the school year.

Subd. ~~8~~9. Reinstatement: An employee returning from long term leave for Education, Approved Travel, Family Reasons, Retraining or Career Change reasons will be re-employed in the position occupied prior to the leave, subject to the following conditions:

a. The position is vacant.

b. That the position has not been abolished.

c. That the employee is not physically or mentally disabled from performing the essential duties of such position.

d. An employee returning from long-term leave for health or election to political office reasons will be re-employed in the position occupied prior to the leave, subject to the follow conditions:

1. That the position has been abolished
2. That the employee is not physically or mentally disabled from performing the essential duties of such position.

Subd. ~~9~~10. Failure to Return Notice: The employee will lose all re-employment rights if they refuse or fail to return the notice within ten (10) days of receipt.

Section 9. Short-Term Leave: An employee may apply for a short-term leave of absence.

Subd. 1. Salary: Short-term leave will be without pay.

Subd. 2. Duration: Short-term leave may be granted for not more than ten (10) working days.

Subd. 3. Requests: Requests for short-term leave will be made five (5) days in advance except in the case of emergencies. ~~The request will be on a Leave of Absence Request (PF 22) form and will clearly state the reason for such request. Any special conditions or arrangements established by the supervisor for a short-term leave will be in writing to the individual requesting the leave. All conditions established must be met to be eligible for the leave.~~

Subd. 4. Approval: Short-term leave will be granted only in special circumstances and must be approved by Human Resources.

Subd. 5. Eligibility: Short-term leave will normally be available no more than once during ~~a contract period~~the Agreement.

Subd. 6. Limit–1: The number of employees on short-term approved leave at any given time will normally not exceed one (1) person.

Section 10. Religious Leave: Employees may be granted up to three (3) days of religious leave. Employees must make application, including a brief summary ~~of details~~ of the request, to Human Resources at least three (3) days prior to the religious leave. Human Resources will notify the employee's supervisor to make the necessary arrangements allowing the employee to make up the days at some other prearranged time. However, an employee may utilize provisions outlined in Section 11, Personal ~~Leave~~Time, or Section 2, Sick ~~Leave~~Time, if so desired. If the employee chooses none of the options as outlined herein, the leave will be granted with full loss of pay.

Section 11. Personal Leave: Beginning with the 2024-2025 school year, employees will accrue three (3) personal ~~leave~~ days each year, accumulative to five (5) days. ~~Personal leave may be used for activities requiring the employee's attention not covered or requested under other provisions of this Agreement.~~

Subd. 1. Requests: Employees will request personal ~~leave~~ time to their supervisor at least three (3) days in advance, except in the case of emergency.

Subd. 2. Limit: The number of employees on personal ~~leave~~ time at any given time will normally not exceed four (4) people.

Subd. 3. Exclusion: A personal ~~leave~~ day may be granted on the first or the last day of the student school year. However, the leave will only be granted for special circumstances with written explanation by the employee and approval of Human Resources.

Section 12. Military Leave of Absence: An unpaid military leave of absence shall be granted to Student Management Specialists in accordance with applicable State and Federal Laws.

ARTICLE 9
GRIEVANCE PROCEDURE

Section 1. Grievance Definition: A "grievance" will mean an allegation by an employee resulting in a dispute or disagreement between the employee and the School Board as to the interpretation or application of terms and conditions of employment insofar as such matters are contained in this Agreement.

Section 2. Representative: The employee, administrator, or School Board may be represented during any step of the procedure by any other member of the group to act on the employee's behalf.

Section 3. Definitions and Interpretations:

Subd. 1. Extension: Time limits specified in this Agreement may be extended by mutual agreement.

Subd. 2. Days: Reference to days regarding time periods in this procedure will refer to working days. A working day is defined as all weekdays not designated as holidays by state law.

Subd. 3. Computation of Time: In computing any period of time prescribed or allowed by procedures herein, the date of the act, event, or default for which the designated period of time begins to run will not be included. The last day of the period so computed will be counted, unless it is a Saturday, a Sunday, or a legal holiday, in which event the period runs until the end of the next day which is not a Saturday, a Sunday, or a legal holiday.

Subd. 4. Filing and Postmark: The filing or service of any notice or document herein will be timely if it bears a postmark of the United States mail within the time period.

Subd. 5. Decisions: All decisions rendered, with the exception of decisions rendered at Level I of this grievance procedure, will be in writing setting forth the decision and will be transmitted to all parties of interest.

Section 4. Time Limitation and Waiver: Grievances will not be valid for consideration unless the grievance is submitted in writing to the School Board's designee, setting forth the facts and the specific provisions of the policy allegedly violated, and the particular relief sought within twenty (20) days after the date of the event giving rise to the grievance occurred. Such grievances must be filed in writing first with the supervisor and Human Resources. Failure to file any grievance within such period will be deemed a waiver thereof. Failure to appeal a grievance from one level to another within the time periods hereinafter provided will constitute a waiver of the grievance. An effort will first be made to adjust an alleged grievance informally between the employee and the School Board's designee.

Section 5. Adjustments of Grievance: The School Board and the employee will attempt to adjust grievances which may arise during the course of employment of any employee within the School District in the following manner:

Subd. 1. Informal Discussion: Before a written grievance is submitted, informal discussions will take place between the aggrieved party and the supervisor. Through these discussions, the parties will attempt to resolve the problem.

Subd. 2. Level I: If the grievance is not resolved through informal discussions, the aggrieved party may submit the grievance in writing to the supervisor. A copy of such written grievance must simultaneously be filed with Human Resources. The immediate supervisor will give a written decision on the grievance to the parties involved within ten (10) days after receipt of the written grievance.

Subd. 3. Level II: In the event the grievance is not resolved in Level I the decision rendered may be appealed to the Director, Human Resources, provided such appeal is made in writing within five (5) days after receipt of the decision in Level I. If a grievance is properly appealed to the Director, Human Resources, they will set a time to meet regarding the grievance within fifteen (15) days after receipt of the appeal. Within ten (10) days after the meeting, the Director, Human Resources will issue a decision in writing to the parties involved.

Subd. 4. Level III: In the event the grievance is not resolved in Level II, the decision rendered may be appealed to the School Board, provided such appeal is made in writing within five (5) days after receipt of the decision in Level II. If a grievance is properly appealed to the School Board, the School Board will set a time to hear the grievance within twenty (20) days after receipt of the appeal. Within twenty (20) days after the meeting, the School Board will issue its decision in writing to the parties involved. At the option of the School Board, a committee or representative(s) of the School Board may be designated by the School Board to hear the appeal at this level and report its findings and recommendations to the School Board. The School Board will then render its decision.

Section 6. School Board Review: The School Board reserves the right to review any decision issued under Level I or Level II of this procedure provided the School Board or its representative notifies the parties of its intention to review within ten (10) days after the decision has been rendered. In the event the School Board reviews a grievance under this Section, the School Board reserves the right to reverse or modify such decision.

Section 7. Denial of Grievance: Failure by the School Board or its representative to issue a decision within the time periods provided herein will constitute a denial of the grievance and the employee may appeal it to the next level.

Section 8. Arbitration Procedures: In the event that the employee and the School Board are unable to resolve any grievance, the grievance may be submitted to arbitration as defined herein:

Subd. 1. Request: A request to submit a grievance to arbitration must be in writing signed by the aggrieved party, and such request must be filed in the Office of the Superintendent within ten (10) days following the decision in Level III of the grievance procedure.

Subd. 2. Prior Procedure Required: No grievance will be considered by the arbitrator which has not been first duly processed in accordance with the grievance procedure and appeal provisions.

Subd. 3. Selection of Arbitrator: Upon the proper submission of a grievance under the terms of this procedure, the parties will, within ten (10) days after the request to arbitrate, attempt to agree upon the selection of an arbitrator. If no agreement on an arbitrator is reached, either party may request the Bureau of Mediation Services (BMS) to appoint an arbitrator, pursuant to the PELRA, providing such request is made within twenty (20) days after request for arbitration. The request will ask that the appointment be made within thirty (30) days after the receipt of said request. Failure to agree upon an arbitrator or the failure to request an arbitrator from the Bureau of Mediation Services (BMS) within the time periods provided herein will constitute a waiver of the grievance.

Subd. 4. Submission of Grievance Information:

a. Material Request: Upon appointment of the arbitrator, the appealing party will within five (5) days after notice of appointment forward to the arbitrator, with a copy to the School Board, the submission of the grievance which will include the following:

    1) The issues involved
    2) Statement of the facts
    3) Position of the grievant

b. The School Board will make a similar submission of information in accordance with Subd. 4a. of this section.

Subd. 5. Hearing: The grievance will be heard by a single arbitrator and both parties may be represented by such person or persons as they may choose and designate, and the parties will have the right to a hearing at which time both parties will have the opportunity to submit evidence, offer testimony, and make oral or written arguments relating to the issues before the arbitrator. The proceeding before the arbitrator will be a hearing *de novo*.

Subd. 6. Decision: The decision by the arbitrator will be rendered within a time schedule mutually agreed to. Decisions and awards by the arbitrator in cases properly before him/her will be final and binding upon the parties, subject, however, to the limitations of the arbitration decisions as provided in the PELRA.

Subd. 7. Expenses: Each party will bear its own expenses in connection with arbitration including expenses relating to the party's representatives, witnesses, and any other expenses which the party incurs in connection with presenting its case in arbitration. A transcript or recording will be made of the hearing at the request of either party. The parties will share, equally, fees and expenses of the arbitrator and any other expenses which the parties mutually agree are necessary for the conduct of the arbitration. The cost of a transcript or recording will be borne by the party requesting it.

Subd. 8. Jurisdiction: The arbitrator will have jurisdiction over disputes or disagreements relating to grievances properly before the arbitrator pursuant to the terms of this procedure. The jurisdiction of the arbitrator will not extend to proposed changes in terms and conditions of employment as defined herein and contained in this written Agreement; nor will an arbitrator have jurisdiction over any grievance which has not been submitted to arbitration in compliance with the terms of the grievance and arbitration procedure as outlined herein; nor will the jurisdiction of the arbitrator extend to matters of inherent managerial policy, which will include, but are not limited to, such areas of discretion or policy as the functions and programs of the employer, its overall budget, utilization of technology, the organizational structure, and selection and direction and number of personnel. In considering any issue in dispute, in its order, the arbitrator will give due consideration to the statutory rights and obligations of the public School Board to efficiently manage and conduct its operations within the legal limitations surrounding the financing of such operations.

Section 9. General:

Subd. 1. Reprisals: No reprisals of any kind will be taken by the School Board or by any member of the administration against any aggrieved person, any representative of an aggrieved person, or any other participants in the grievance procedure by reason of such participation.

Subd. 2. Employee Rights: Nothing herein will be construed to limit, impair or affect the right of any employee, or group of employees, as provided in state statutes.

ARTICLE 10
DURATION

Section 1. Term and Reopening Negotiations: This Agreement will remain in full force and effect for a period commencing on July 1, ~~2023~~2025, through June 30, ~~2025~~2027. If either party desires to modify or amend this Agreement commencing on July 1, ~~2023~~2025, it will give written notice of such intent no later than May 1, ~~2025~~2027. Unless otherwise mutually agreed, the parties will not commence meet and confer more than ninety (90) days prior to the expiration of this Agreement.

Section 2. Effect: The provisions herein relating to terms and conditions of employment supersede any and all prior agreements, resolutions, practices, School District policies, rules or regulations concerning terms and conditions of employment inconsistent with these provisions. All matters not covered by this Agreement are hereby reserved to the School Board.

Section 3. Finality: Any matters relating to the current term, whether or not referred to in this Agreement, will not be open for discussion during the term of this Agreement.

MEMORANDUM OF UNDERSTANDING

between

OSSEO AREA SCHOOLS, ISD 279
And
STUDENT MANAGEMENT SPECIALISTS

TOPIC: Retirement Incentive

EFFECTIVE DATES: July 1, ~~2023~~2025 – June 30, 2027

The following contains the full text of the Memorandum of Understanding (MOU) between Osseo Area Schools, ISD 279 ("District"), and Student Management Specialists relating to disbursement of funds for the Retirement Incentive.

PURPOSE:

The purpose of this MOU is to designate how funds will be disbursed for the Retirement Incentive, contained in Article 6, Section 5, of the Terms and Conditions of Employment.

For the purpose of calculating this benefit, the calculation will be based on the employee's annual rate of pay divided by 200 days.

AGREEMENT:

Subject to the limitations listed below, the District will contribute funds relating to the Retirement Incentive as follows:

1. Seventy-five percent (75%) of funds shall be placed into a Post-Retirement Health Arrangement Plan. Employees who are exempted from participating in the Post-Retirement Health Arrangement Plan, according to IRS guidelines, must contribute one hundred percent (100%) of their Retirement Incentive into the Special Pay Deferral Plan referenced in paragraph 2 below.

2. The balance of the Retirement Incentive benefit shall be paid into a Special Pay Deferral Plan (403(b)). The District's annual contribution into the retiree's Special Pay Deferral Plan account must not exceed the IRS contribution limit during any given year. Any remaining balance will be paid into the Special Pay Deferral Plan in future consecutive years to the extent allowed by the IRS.

3. All District payments will be made according to the timeline and payment schedule as provided in the Terms and Conditions of Employment.

4. This is the full and complete agreement relating to Retirement Incentive benefits.

MEMORANDUM OF UNDERSTANDING

between

OSSEO AREA SCHOOLS, ISD 279
And
STUDENT MANAGEMENT SPECIALISTS

TOPIC: Potential Plan Design Change - Long-Term Disability Insurance Coverage

EFFECTIVE DATE: Upon ratification

The plan design for long-term disability coverage for chemical dependency and mental health may be changed to a combined 24 months of coverage per claim. These changes will only go into effect contingent on the agreement of all other bargaining groups in the Osseo Area School District, approval of the Insurance Advisory Committee and approval by the School Board. If no agreement is reached among the groups, or if the Insurance Advisory Committee and/or School Board do not approve the design of the request for proposal (RFP) and/or the bid/proposal itself, this language will be null and void. In the interim follow Article 7, Section 9.

MEMORANDUM OF UNDERSTANDING

between

OSSEO AREA SCHOOLS, ISD 279
And
STUDENT MANAGEMENT SPECIALISTS

TOPIC: 2024-2025 Retirement Match MOU

EFFECTIVE DATE: Upon ratification through June 30, 2025

Employees interested in receiving the entire district match of $4,000 for the 2024-2025 school year, must work with Business Services to increase their contribution match. Upon contract approval, Student Management Specialists will have up to six (6) payroll periods to catch up to normal payroll deduction in order to get the full match. Following the catchup period, per pay period amount will revert to $166.67.

MEMORANDUM OF UNDERSTANDING

between

OSSEO AREA SCHOOLS, ISD 279
And
STUDENT MANAGEMENT SPECIALISTS

TOPIC: 2023-2024 Performance Stipend MOU

EFFECTIVE DATE: Upon ratification

As agreed upon in negotiations, 200 workday employees who were rated exemplary during the 2023-2024 school year, will receive $2,500 or 2.3%, whichever is greater, as their performance stipend.

MEMORANDUM OF UNDERSTANDING

between

OSSEO AREA SCHOOLS, ISD 279
And
STUDENT MANAGEMENT SPECIALISTS

TOPIC: Cell Phone Reimbursement for Student Management Specialists

EFFECTIVE DATE: July 1, 2024 – June 30, 2025

In adherence to the Cell Phone and Smartphone Service Reimbursement Guidelines in the Administrative Procedure Manual, all Student Management Specialists will be eligible to receive a $45 monthly reimbursement for cell phone service, or $90 per month reimbursement for smartphone service. Employees must follow the procedures outlined in the Administrative Procedure Manual to receive the reimbursement.

MEMORANDUM OF UNDERSTANDING

between

OSSEO AREA SCHOOLS, ISD 279
And
STUDENT MANAGEMENT SPECIALISTS

TOPIC: Rollover of Personal Leave Days

EFFECTIVE DATE: Upon ratification through June 30, 2026

Due to the additional personal leave days granted in negotiations, Student Management Specialists will be allowed to accumulate more than five (5) personal leave days for the 2025-2026 school year only. The balance of personal leave days must return to five (5) by June 30, 2026. Any personal leave days over five (5) on June 30, 2026 will be lost.

Osseo Area Schools

Action Item: Adoption of Fiscal Year 2027 Budgets

School Board Meeting

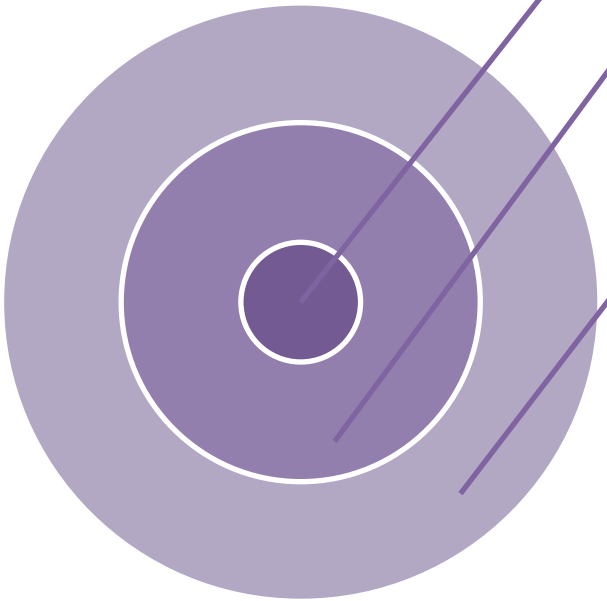
KELLY BENUSA

JUNE 23, 2026

Budget Alignment with Strategic Plan

- Long Range Financial Planning (LRFP) Framework
- Significant School Board influence

LRFP Framework provides structure for budget planning



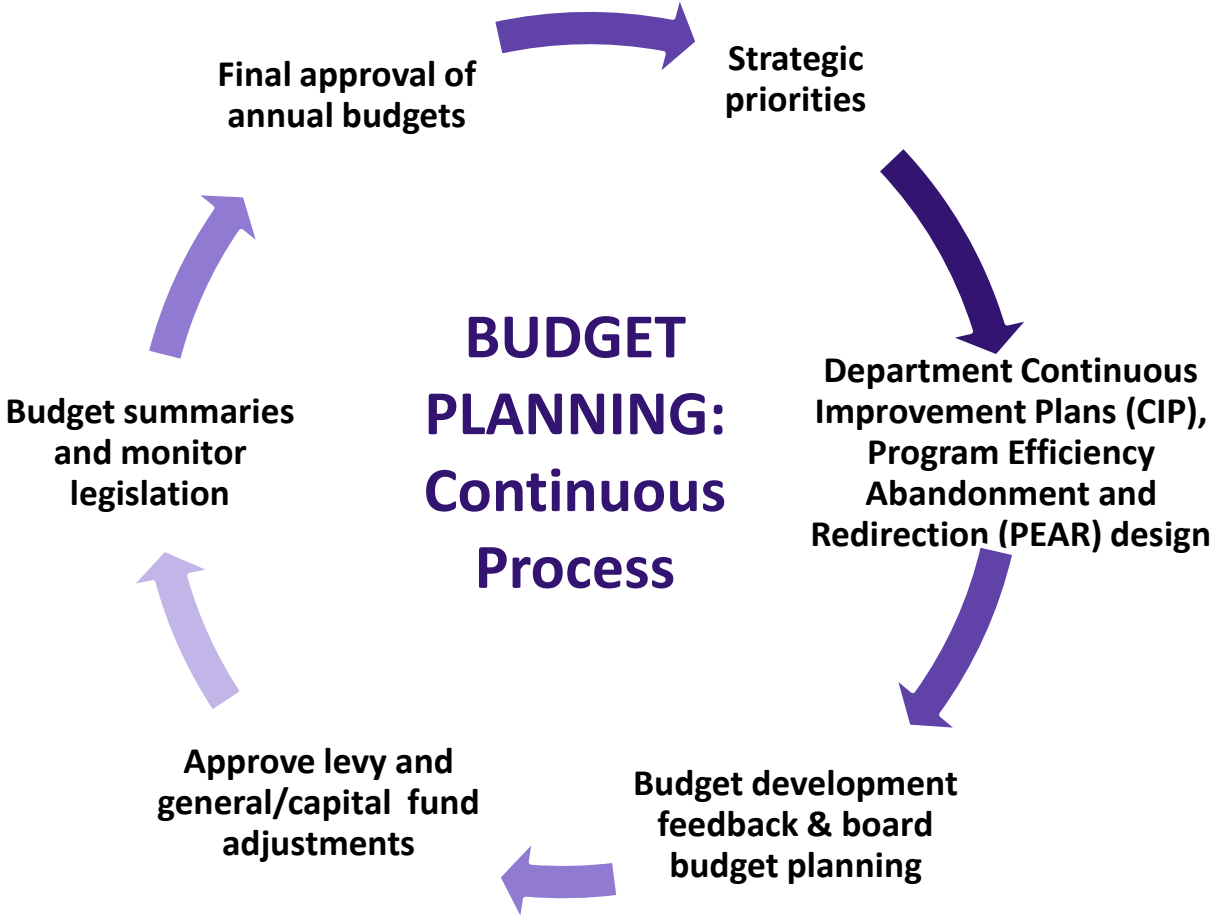
Mission

Staff responsibilities

LRFP guiding principles
Continuous Improvement Plan
Budget
Budget Summaries

School Board direction

Strategic priorities
Forecast
Budget targets
Feedback


BUDGET PLANNING: Continuous Process
Strategic priorities
Department Continuous Improvement Plans (CIP), Program Efficiency Abandonment and Redirection (PEAR) design
Budget development feedback & board budget planning
Approve levy and general/capital fund adjustments
Budget summaries and monitor legislation
Final approval of annual budgets

Budget has 5 separate funds

General

Food and Nutrition Services

Community Service

Capital

Debt Service

FY 2027 · GENERAL FUND REVENUE

Total Revenue Outlook, $349.6 Million

TOTAL INCREASE

+$22.3M

Year-over-year growth in projected General Fund revenue.

PERCENT CHANGE

+6.8%

Driven primarily by state formula changes and enrollment-related aid.

TOP DRIVER

+$7.2M

General education aid, reflecting a 2.69% basic formula increase to $7,683 per ADM.

LARGEST DRIVERS

General education aid +$7.2M · Special education +$6.5M · English learner +$3.7M · Operating referendum +$2.7M · Desegregation transportation +$1.6M · Other net adjustments ≈ +$530K

Total Expenditure Outlook, $367.8 Million

EXPENDITURE GROWTH
+6.9%

Year-over-year growth in total General Fund expenditures.

vs. BOARD TACTIC
+3.9 pts

Above the 3% Board expenditure tactic for FY 2027.

TOTAL INCREASE
+$9.3M

More than previously projected.

NET LRFP ADJUSTMENTS

Aspen Ridge operating capacity +$1.1M · Enrollment alignment +$906K · MN paid leave payroll tax +$389K · Custodial staffing +$386K · Student support / library aid −$551K

Strategic, One-Time Adjustments, and Delayed Investments

SPECIAL ED INVESTMENT
+$2.75 M

One-year Board-approved staffing investment, with ~$1.9M offset in FY 2028 revenue.

HOLD HARMLESS SUNSET
-$1M

Planned end of the FY 2026 compensatory maximum hold harmless.

CREST VIEW START-UP
+$350K

FY 2026 start-up costs delayed into FY 2027 for the Crest View rebuild.

LARGEST DRIVERS

Special education staffing +$2.75M · Hold harmless sunset -$1M · Crest View start-up +$350K · Mid-year savings −$67K

Ending Fund Balance Outlook

The FY 2027 ending fund balance remains well above the 5% Board policy minimum despite a projected operating deficit of $18.2 million.

ENDING FUND BALANCE

23.7%

Of FY 2027 annual expenditures; $2.3M below February projection.

BALANCE AMOUNT

$87.2M

Projected General Fund balance at fiscal year-end.

OPERATING DEFICIT

–$18.2M

Net effect of FY 2027 revenue and expenditure variances on the General Fund.

POLICY COMPLIANCE

Board policy minimum 5% · Projected balance 23.7% · Status In compliance with Board policy

Osseo Area Schools

Five-Year Financial Projection - General Fund

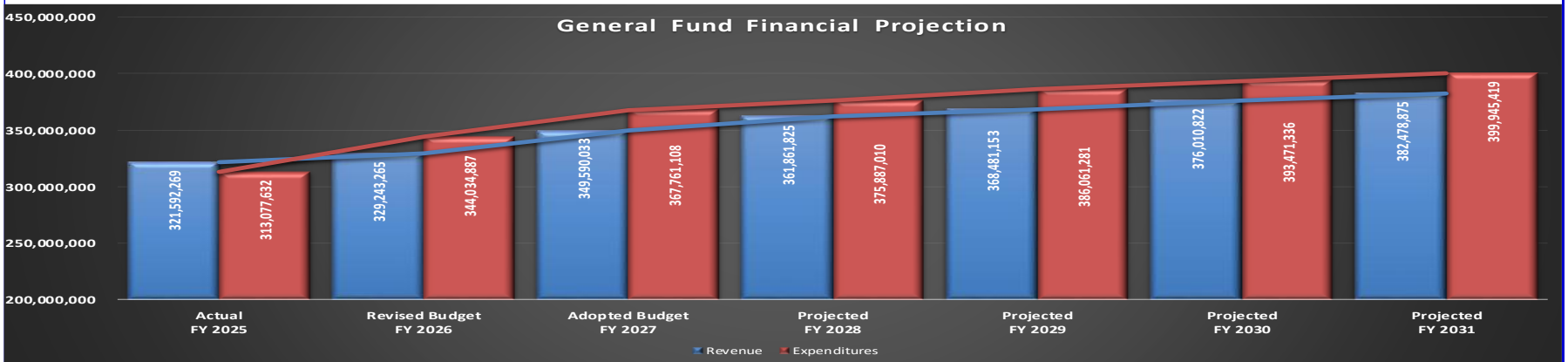
Categories	Actual FY 2025	Revised Budget FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	321,592,269	329,243,265	2.4%	349,590,033	6.2%	361,861,825	3.5%	368,481,153	1.8%	376,010,822	2.0%	382,478,875	1.7%
Expenditures	313,077,632	344,034,887	9.9%	367,761,108	6.9%	375,887,010	2.2%	386,061,281	2.7%	393,471,336	1.9%	399,945,419	1.6%
Difference over/(under)	8,514,637	(14,791,622)		(18,171,075)		(14,025,184)		(17,580,127)		(17,460,515)		(17,466,544)	
Assigned/Unassigned Fund Balance	120,205,774	105,414,152		87,243,077		73,217,893		55,637,766		38,177,251		20,710,707	
Fund Balance %	38.4%	30.6%		23.7%		19.5%		14.4%		9.7%		5.2%	
Operational Adjustments						(2,000,000)		(3,000,000)		(5,000,000)		(6,000,000)	

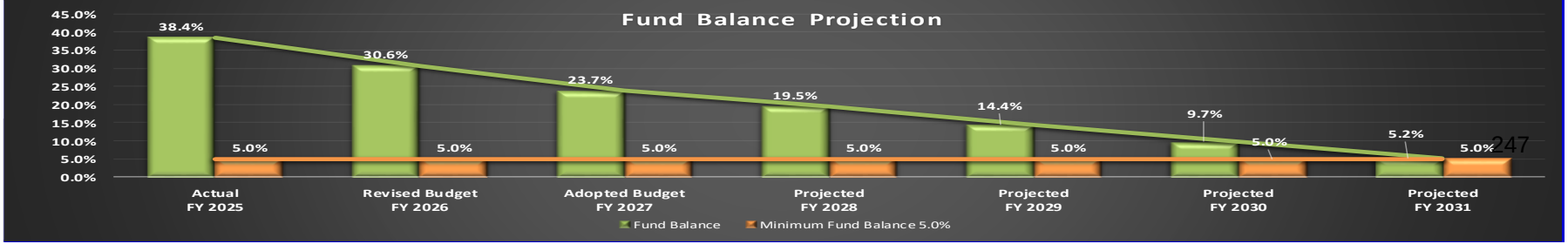
Assumptions

General Formula increase estimates 3% FY 2028, 2% FY 2029, 2.1% FY 2030, 2% FY 2031, future years 2% minimum and 3% cap tied to inflation

Expenditure increase of 3.0% annually

(16,000,000) total operational adjustments





Five-Year Financial Projection General Fund

Categories	Actual FY 2025	Revised Budget FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
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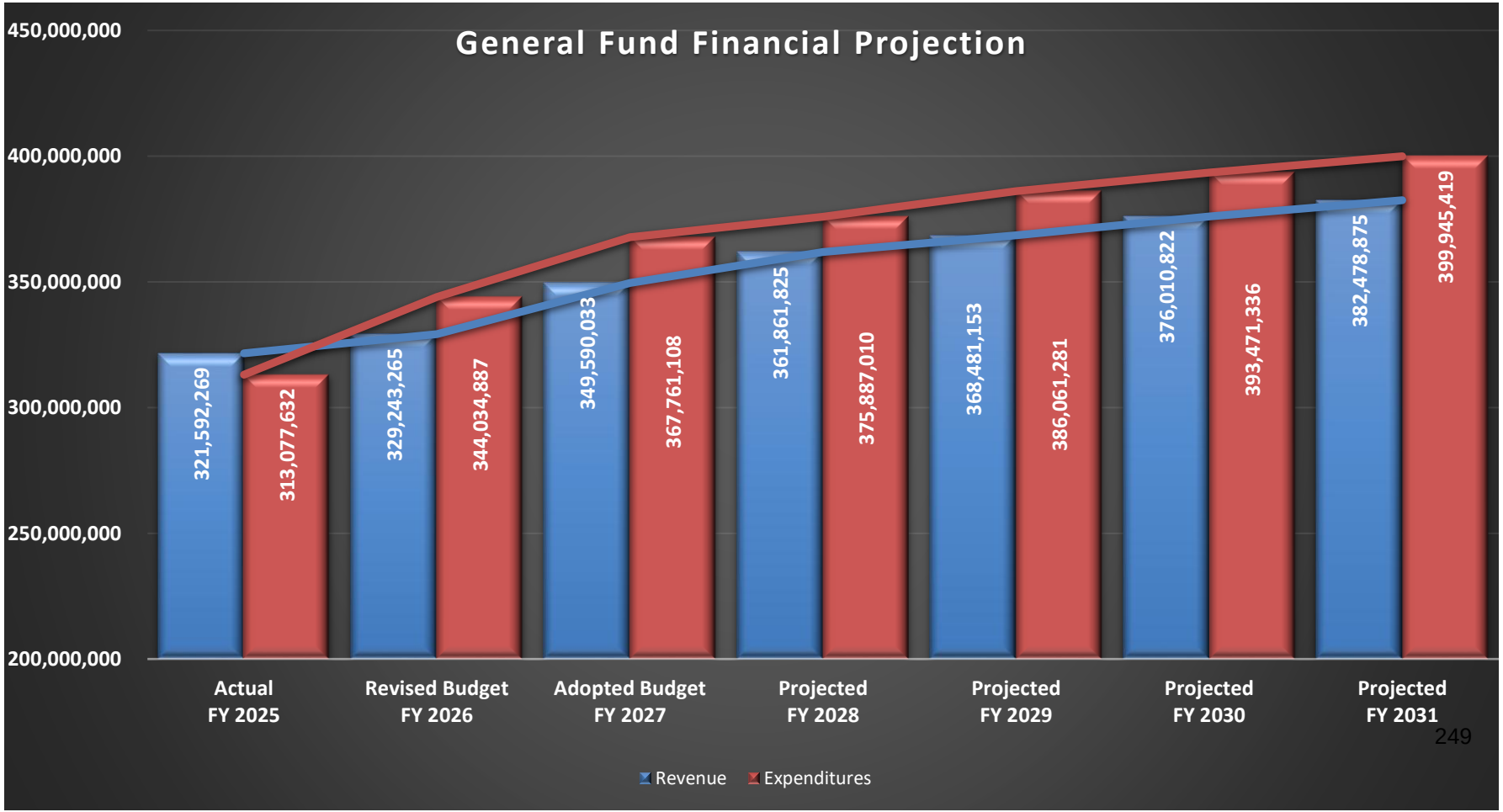
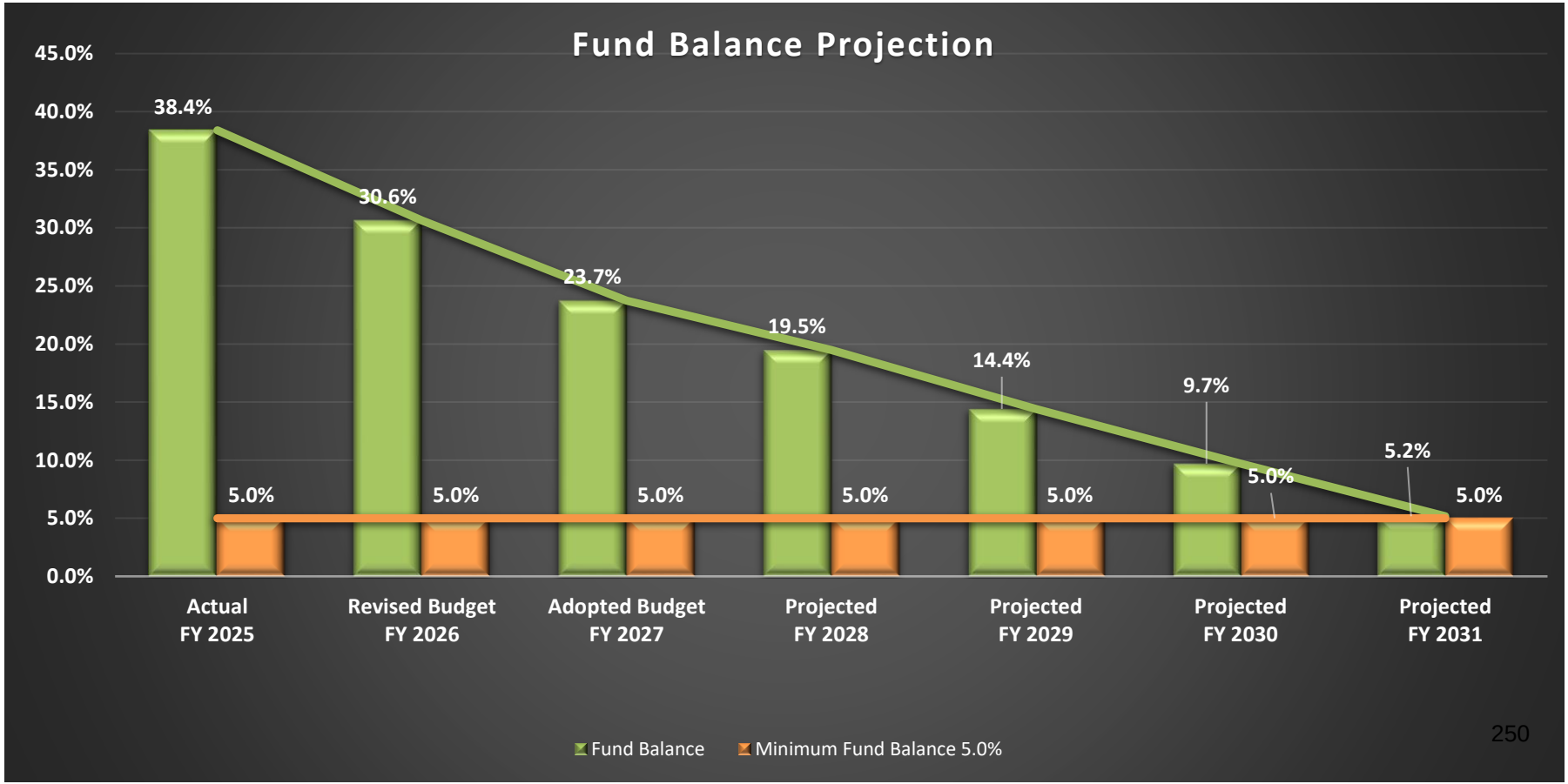
Assigned/Unassigned Fund Balance	120,205,774	105,414,152		87,243,077		73,217,893		55,637,766		38,177,251		20,710,707	
Fund Balance %	**38.4%**	**30.6%**		**23.7%**		**19.5%**		**14.4%**		**9.7%**		**5.2%**	
Operational Adjustments						(2,000,000)		(3,000,000)		(5,000,000)		(6,000,000)	

Assumptions:

- Revenue - General formula increase estimate between 2% - 3% annually
- Expenditures increase 3%

$16 million in operating reductions projected for FY 2028 – FY 2031


General Fund Financial Projection
450,000,000
400,000,000
350,000,000
300,000,000
250,000,000
200,000,000
321,592,269
313,077,632
329,243,265
344,034,887
349,590,033
367,761,108
361,861,825
375,887,010
368,481,153
386,061,281
376,010,822
393,471,336
382,478,875
399,945,419
Actual FY 2025
Revised Budget FY 2026
Adopted Budget FY 2027
Projected FY 2028
Projected FY 2029
Projected FY 2030
Projected FY 2031
Revenue
Expenditures


Fund Balance Projection
45.0%
40.0%
35.0%
30.0%
25.0%
20.0%
15.0%
10.0%
5.0%
0.0%
38.4%
30.6%
23.7%
19.5%
14.4%
9.7%
5.2%
5.0%
5.0%
5.0%
5.0%
5.0%
5.0%
5.0%
Actual FY 2025
Revised Budget FY 2026
Adopted Budget FY 2027
Projected FY 2028
Projected FY 2029
Projected FY 2030
Projected FY 2031
Fund Balance
Minimum Fund Balance 5.0%

Budgets Recommended for FY 2027

	General Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service Fund
Fund Balance, June 30, 2026	105,414,152	6,875,514	2,411,514	7,867,338	6,662,018
Revenue	349,590,033	19,577,557	18,833,581	23,289,490	38,070,407
Expenditures	367,761,108	19,872,500	20,226,681	25,753,258	36,809,552
Fund Balance, June 30, 2027	$ 87,243,077	$ 6,580,571	$ 1,018,414	$ 5,403,570	$ 7,922,873

Action Item

Recommend adoption of FY 2027 budgets for:

- ✓ **General Fund**
- ✓ **Food and Nutrition Services Fund**
- ✓ **Community Service Fund**
- ✓ **Capital Fund**
- ✓ **Debt Service Fund**

Thank You

2027

Osseo Area Schools

ANNUAL BUDGET

Our Mission

Our mission is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

Dr. Kim Hiel, Superintendent
John Morstad, SFO, CSRM Executive Director of Finance and Operations
Kelly Benusa, CPA, RSBO, SFO Director of Business Services

ISD 279 - Osseo Area Schools
Fiscal Year 2027 Annual Budget
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INTRODUCTORY SECTION

Osseo Area Schools

Our Mission

Our mission is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

ISD 279 - Osseo Area Schools is located in the northwest section of Hennepin County. The area served by our school district has a population of 156,574 residents.

Osseo Area Schools

DATE: June 23, 2026

TO: Members of the Osseo Area Schools Community

FROM: John Morstad, Executive Director of Finance and Operations
Kelly Benusa, Director of Business Services

We are pleased to present the Fiscal Year (FY) 2027 budget for Osseo Area Schools. The FY 2027 budget reflects a continued commitment to aligning resources with the district's Strategic Plan while responding to rising operating costs, enrollment changes, and ongoing state and federal funding uncertainty.

This executive summary provides a high-level view of the district's FY 2027 financial plan, major revenue and expenditure changes, key planning assumptions, and strategic considerations that will shape implementation during the budget year, which begins July 1, 2026, and ends June 30, 2027.

The budget document is organized to move from summary to detail and includes information on the General Fund, Food and Nutrition Services, Community Service, Capital/Land Proceeds, and Debt Service. Throughout the document, narrative analysis, charts, and comparative information are used to support transparency and informed decision-making.

Budget Management

In accordance with Minnesota's Uniform Financial Accounting and Reporting Standards (UFARS), the district budget is organized into separate funds to ensure fiscal control, transparency, and clear accountability for distinct revenue sources and expenditure purposes. Together, these funds provide the framework for managing district resources in a manner that supports compliance, operational stability, and strategic planning.

> **General Fund** – The largest of all the funds, the General Fund pays for most of the operating expenses of the school district. Included in this fund are salaries and benefits, instructional and maintenance supplies, utilities, insurance, professional development, and contracted transportation services. Allocations are made to the buildings for building principals and/or site supervisors to administer. Specific information regarding allocations may be found in the Informational Section.

Food and Nutrition Services Fund – The Food and Nutrition Services Fund is intended to be a self-supporting fund. Revenues are derived from breakfast and lunch fees, and federal and state aid. If expenditures exceed revenues and a deficit occurs, the general fund would be required to subsidize the Food and Nutrition Services Fund to make up the deficit. Included in the Food and Nutrition Services Fund is the cost of salaries, benefits, food and serving supplies, and the equipment necessary to provide breakfast and lunch programs for students.

Community Service Fund – The Community Service Fund provides for programming that serves community members in the areas of recreation, civic activities, nonpublic students, adult or early childhood programs, Pre-K-8 extended day programs, or other similar services. Examples of community service programs include Early Childhood Family Education, Kidstop, Adult Basic Education, and Community Education. For the most part, funding for the Community Service Fund is categorical in nature (i.e., funds received for specific programs).

Capital Fund – For state reporting purposes, the Capital Fund has been folded into the general fund and then accounted for as a distinct revenue and expenditure category within the General Fund. For simplicity and clarity, Osseo Area Schools internally tracks capital fund revenue and expenditures as a separate fund. Included in this fund are expenditures for technology, major repair, remodeling and leasing of facilities, improvements to sites, and equipment. Operating capital revenue included in this fund is determined by a formula based on the age of the district-owned facilities. Long-term Facilities Maintenance revenue included in this fund is determined by state-approved expenses within defined categories.

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

BUDGET PROCESS

Budget development for FY 2027 began in October 2025 and was guided by the **Long-Range Financial Model (LRFM)**, the **Annual Budget Framework**, and the **FY 2027 Budget Planning Timeline.** Since its implementation in FY 2013, the district's long-range financial planning process has been refined annually to strengthen alignment between strategic priorities, financial sustainability, and board direction.

Budget development priorities

- Create budget adjustment recommendations that align with our system's Mission and Strategic Priorities.
- Involve school and community stakeholders in determining how to provide a quality education using available resources.
- Provide budget recommendations for school board approval that achieve a school district budget that maintains the required fund balance.

Budget adjustment **review** process

1. The system has identified legally required and mandated essential services and programs. These will not be considered for adjustment.
2. The analysis of budget adjustments will be based on a review of the effectiveness of specific programs or services. Information will be used to determine which program or initiatives are not getting expected results and should be considered for budget adjustments.
3. The analysis will consider the basic requirements for providing the educational program at sites. This analysis will establish the base quality education level that the district does not want to go below, and the essential support services required to deliver the base.
4. The analysis will consider the impact on our work to ensure equitable student achievement.
5. School board policies will be considered to determine if they exceed legally required and mandated essential services and programs or the basic requirements for providing the education program. Do board policies and regulations have financial implications? If so, which policies and/or regulations might be changed?
6. All proposed adjustments will be evaluated using the Program Efficiency Abandonment and Redirection (PEAR) process. The process considers the impact of the enhancement, reduction, elimination, or restructuring of services on education programs.
7. Staff and citizen idea input will be solicited and shared with the school board for consideration in the budget planning process, through LRFP Advisory and

FISCAL. In addition, other formal district advisory groups, such as DPAC, Core Planning, APAC, and CEPAC, inform our work regarding district program priorities which impact budget priorities.

The School Board reviewed FY 2027 budget proposals at a work session on February 10, 2026, following initial direction provided at the November 11, 2025, work session. Final budget adjustments were approved on February 24, 2026, and produced net General Fund adjustments totaling $2,250,390. These adjustments reflect targeted responses to enrollment, staffing, revenue changes, statutory costs, and building capacity needs:

- enrollment alignment of $906,098,
- additional custodial staff due to increased square footage at the high schools of $385,749,
- revenue-related reductions for student support personnel aid of $(415,027) and school library aid of $(136,004),
- Minnesota paid leave payroll tax $389,266, and
- remaining operating capacity for Aspen Ridge Elementary $1,120,308.

Fiscal Year 2027 Highlights

Across all funds, the FY 2027 budget reflects a planned decrease in overall fund balance. The General Fund accounts for the largest share of this change, driven by strategic investments, compensation and benefit pressures, and planned use of fund balance to support district priorities. Additional fund-level changes are summarized below and described in greater detail in the Financial and Informational sections.

Revenue Budget	FY 2027 Budget	FY 2026 Budget	Increase (Decrease)	% Change
General *	$ 349,590,033	$ 327,243,265	$ 22,346,768	6.8%
Capital/Land Proceeds	23,289,490	23,311,775	(22,285)	(0.1%)
Total General Fund	372,879,523	350,555,040	22,324,483	6.4%
Food and Nutrition Services	19,577,557	19,266,973	310,584	1.6%
Community Service	18,833,581	17,220,874	1,612,707	9.4%
Debt Service	38,070,407	34,810,450	3,259,957	9.4%
Total All Funds	$ 449,361,068	$ 421,853,337	$ 27,507,731	6.5%

Expenditure Budget	FY 2027 Budget	FY 2026 Budget	Increase (Decrease)	% Change
General *	$ 367,761,108	$ 344,034,887	$ 23,726,221	6.9%
Capital/Land Proceeds	25,753,258	23,328,229	2,425,029	10.4%
Total General Fund	393,514,366	367,363,116	26,151,250	7.1%
Food and Nutrition Services	19,872,500	18,838,947	1,033,553	5.5%
Community Service	20,226,681	19,056,301	1,170,380	6.1%
Debt Service	36,809,552	33,701,513	3,108,039	9.2%
Total All Funds	$ 470,423,099	$ 438,959,877	$ 31,463,222	7.2%

Revenue/Expenditure Comparison	FY 2027 Revenue	FY 2027 Expenditure	Increase (Decrease)	% Change
General *	$ 349,590,033	$ 367,761,108	$ (18,171,075)	(4.9%)
Capital/Land Proceeds	23,289,490	25,753,258	(2,463,768)	(9.6%)
Total General Fund	372,879,523	393,514,366	(20,634,843)	(5.2%)
Food and Nutrition Services	19,577,557	19,872,500	(294,943)	(1.5%)
Community Service	18,833,581	20,226,681	(1,393,100)	(6.9%)
Debt Service	38,070,407	36,809,552	1,260,855	3.4%
Total All Funds	$ 449,361,068	$ 470,423,099	$ (21,062,031)	(4.5%)

* Excludes federal and state special funded projects

General Fund
In the General Fund, projected revenue and expenditure changes result in a planned fund balance decrease of $18,171,075 for FY 2027. While this represents a significant use of fund balance, the budget is designed to address current operational needs, preserve core programming, and respond to known cost drivers and revenue changes.

General Fund revenue is projected to increase by 6.8%, or $22.3 million, in FY 2027. The largest drivers of this growth are state formula changes, enrollment-related aid, and increases in special education and English learner revenue.

- Increase general education aid by $7.2 million, driven by a 2.69% increase in the basic formula allowance to $7,683 per average daily membership (ADM) and a projected increase of 297 adjusted pupil units (APU), for a total estimated 23,292 APU in FY 2027.
- Increase special education revenue by $6.5 million, including higher federal tuition adjustment revenue, transferred FY 2026 expenditures to state special education, and a cross-subsidy reimbursement increase from 44% to 50% in FY 2027.
- Increase English learner revenue by $3.7 million, reflecting formula enhancements and cross-subsidy reimbursement at 25%.
- Increase operating referendum revenue by $2.7 million, driven by changes in projected student counts and property market valuations.
- Increase desegregation transportation revenue by $1.6 million, based on projected FY 2026 costs that affect the FY 2027 formula.
- Increase abatement revenue by $1.1 million.
- Decrease interest revenue by $950,000.
- Increase judgment revenue by $498,866, based on prior-year costs.
- Decrease equity revenue by $417,026.
- Increase third-party medical billing revenue by $297,853.

General Fund expenditures are projected to increase by 6.9%, or $23.7 million, in FY 2027. Expenditure growth is driven primarily by compensation and benefits, special education investments, transportation and utility costs, and other operating adjustments necessary to maintain district services.

Salaries
The budget for salaries is increasing $14 million or 6.7% from the previous year. The increase is attributed to several factors, including:

- Increase salaries by $8.3 million for roll-up and actual/projected settlement costs, including $520,018 related to attrition, staff allocation changes, and FY 2026 retirements.

- Increase salaries by $2.7 million for the one-year School Board-approved strategic investment in special education staffing, partially offset by an estimated $1,923,489 in FY 2028 revenue.
- Increase salaries by $1.5 million for transferred special education salaries and benefits from federal grant funding to state expenditures to maximize federal tuition adjustment revenue.
- Increase salaries by a net $1 million from budget adjustments approved on February 24, 2026, including LRFP adjustments, Aspen Ridge remaining operating capacity, reduction for one-year compensatory hold harmless, enrollment alignment, custodial staffing, delayed Crest View rebuild start-up costs, and revenue-related reductions for student support personnel aid and school library aid expenditures.
- Increase salaries by $416,344 to fill an open assistant superintendent position, add 1.0 FTE staff development assessment specialist funded through third-party medical billing, and re-establish carryover for unspent Read Act expenditures.
- Increase salaries by $59,745 for one-time costs and savings associated with the February 24, 2026, FY 2026 mid-year budget adjustment.

Benefits
The budget for benefits is increasing $4.8 million or 6.1% from the previous year. The increase is attributed to several factors, including:

- Increase benefits by $3.0 million for medical insurance and HSA costs, driven by rate increases for UMR and PEIP and an anticipated 0.24% employee migration to the HSA plan.
- Increase benefits by $1.5 million for statutory benefits, including FICA, TRA, PERA, and retirement savings plan costs, associated with salary roll-up increases.
- Increase benefits by $389,266 for the Minnesota paid leave payroll tax approved on February 24, 2026.

Purchased services
The budget for purchased services is increasing by $4.3 million or 9.2% from the previous year. The increase is attributed to several areas, including:

- Increase purchased services by $3 million, or 7.5%, for transportation contracts.
- Increase purchased services by $752,000 for utilities, reflecting anticipated increases of 26.1% for electricity and 10% for natural gas.
- Increase purchased services by $387,322 for tuition, including a $600,000 increase in PSEO tuition partially offset by a $212,678 decrease in Intermediate District 287 tuition.
- Increase purchased services by a net $289,478 for other items, including snow removal and general liability insurance.

- Increase purchased services by a net $100,321 from budget adjustments approved on February 24, 2026.
- Decrease purchased services by $92,825 for one-time costs and savings associated with the FY 2026 mid-year budget adjustment.
- Decrease purchased services by $70,090 for student support personnel aid expenditure reductions related to revenue changes.

Supplies
Supplies and other expenditures are increasing $591,819 or 6.8% from the previous year. The increase is attributed to several factors, including:

Food and Nutrition Services
The Food and Nutrition Services Fund is projected to remain operationally stable, though expenditures are expected to outpace revenue in FY 2027. Revenue is projected to increase by $310,584, or 1.6%, while expenditures are projected to increase by $1,033,553, or 5.5%, primarily due to settlement costs and a planned dish room construction project at Osseo Senior High School. As a result, fund balance is projected to decrease by $294,943.

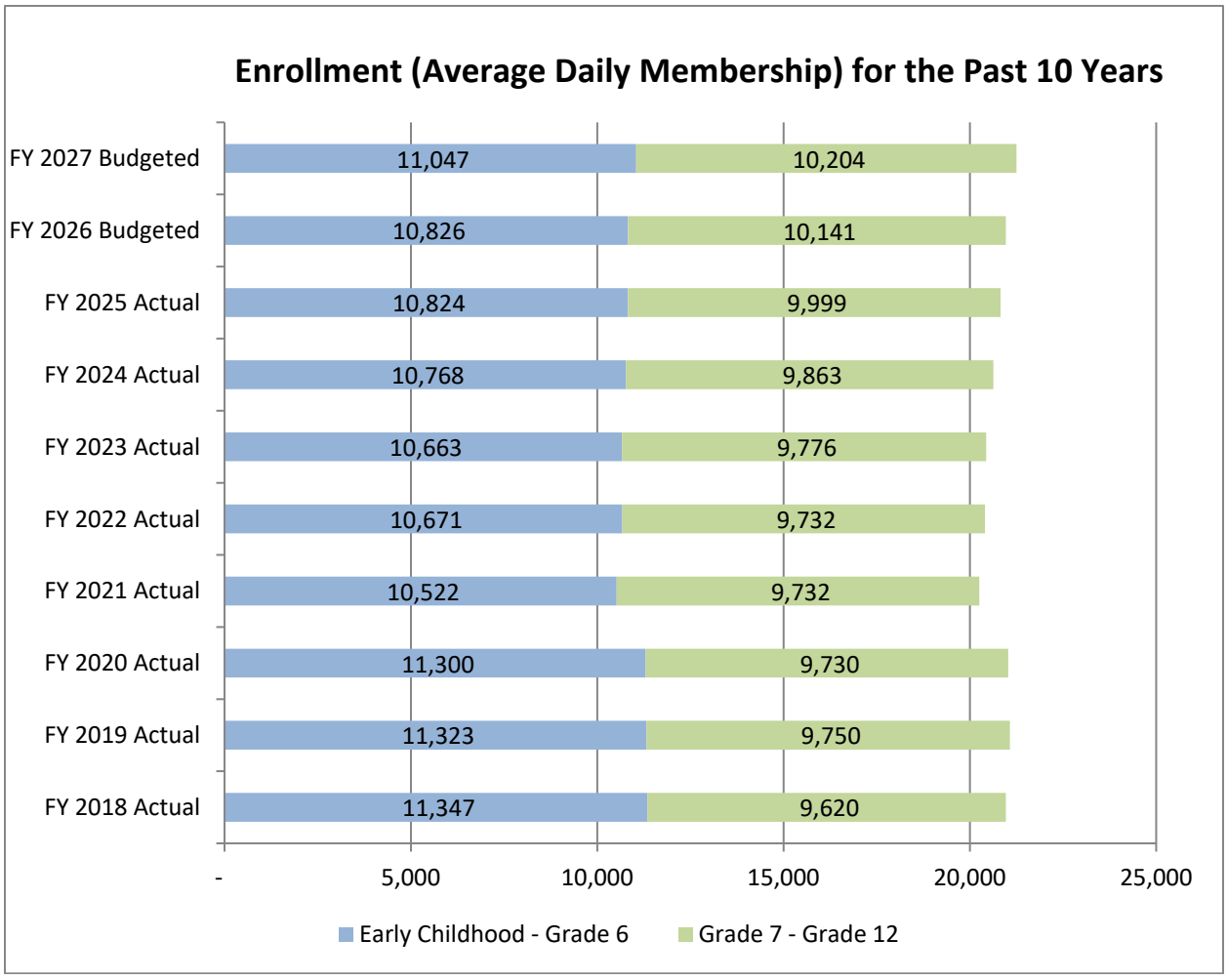
Community Service
The Community Service Fund is projected to experience increased activity in FY 2027, with revenue increasing by $1,612,707 and expenditures increasing by $1,170,380. Growth is driven primarily by anticipated participation increases in school-age care, preschool-age care, and related programming, as well as expansion of Aspen Ridge Elementary programs. Even with this growth, the fund balance is projected to decrease by $1,393,100.

Capital/Land Proceeds
The Capital/Land Proceeds Fund is projected to show relatively flat revenue, decreasing by $22,285, or 0.1%, while expenditures are expected to increase by $2,425,029, or 10.4%. The increase is driven mainly by special assessments of $1 million, literacy aid curriculum carryover of $829,793, and e-rate projects of $566,044. These changes result in a planned fund balance deficit of $2,463,768.

Debt Service
The Debt Service Fund continues to reflect the district's required annual levy and debt repayment schedule. Revenue is projected to increase by $3,259,957, or 9.4%, and expenditures are projected to increase by $3,108,039, or 9.2%, consistent with scheduled principal and interest payments on outstanding debt. The projected Debt Service fund balance on June 30, 2027, is $7,922,873.

Student Enrollment

Student enrollment remains one of the most important variables in the district's financial outlook because it directly influences General Fund revenue. For that reason, enrollment trends, demographic shifts, and competitive pressures are central to both annual budget development and long-range financial planning.



District enrollment trends have remained comparatively resilient. Since 2018, total enrollment in ISD 279 has increased by 1.4%, while benchmark public school districts experienced an average decline of 3.8% from FY 2018 to FY 2025. This relative strength supports near-term revenue stability and reflects the district's continued competitiveness within the regional education landscape.

For FY 2026, total district enrollment increased by 144 students, or 0.7%, to 20,967. This marks the highest enrollment level since before COVID-19 and the strongest single-

year gain in recent history. Growth was concentrated in the secondary grades, while elementary enrollment remained relatively flat.

At the same time, long-term demographic signals point to emerging pressure on elementary enrollment. Hennepin County live births, a leading indicator for future kindergarten enrollment, peaked at 16,829 in FY 2021 and have declined to an estimated 13,130 in FY 2026. This represents a one-year decline of 2,300 births, or 14.9%, and a cumulative decline of 3,699 births, or 22.0%, from the peak. If sustained, this trend will have significant implications for future staffing, facilities, and budget planning.

The competitive enrollment environment remains mixed. Charter attendance by district residents declined by 256 students, signaling improved retention in that sector. However, combined private and home school enrollment increased by 604 students, and open enrollment out to neighboring districts increased by 141 students. As a result, the district's resident capture rate declined from 68.1% to 67.3%. Even with these pressures, near-term enrollment projections remain favorable.

Competitive Enrollment Summary: FY 2025 to FY 2026

Enrollment Category	FY 2025	FY 2026	Change	% Change
Open Enrollment Out (Public Districts)	2,587	2,728	+141	+5.5%
Charter Schools	3,902	3,646	−256	−6.6%
Private Schools	1,918	2,403	+485	+25.3%
Home School	463	582	+119	+25.7%
Combined Private & Home School	**2,381**	**2,985**	**+604**	**+25.4%**
Total Residents Choosing Alternatives	**9,015**	**9,479**	**+464**	**+5.1%**

Note: Figures represent Osseo Area Schools resident students attending alternative educational settings. Resident capture rate declined from 68.1% (FY 2025) to 67.3% (FY 2026).

Economic Condition and Outlook

Osseo Area Schools continues to rely heavily on state funding, and long-term inflationary erosion in the general education formula remains a major structural challenge. If the formula had kept pace with inflation since 2003, the FY 2026 allowance would have been $8,901 per ADM rather than $7,481, a difference of $1,420 per ADM, or approximately $33.1 million annually for the district. This underlying gap continues to shape the district's fiscal outlook entering FY 2027.

The state budget forecast for the FY 2026-27 biennium projected a surplus, but Minnesota Management and Budget cautioned that structural imbalances remain and that federal funding uncertainty, including the potential for Medicaid reductions, poses additional risk. The FY 2027 budget is based on statutes in effect through the close of the 2026 legislative session; however, pending outcomes from the compensatory funding and special education task forces could materially affect the district's future financial position.

Healthcare is another significant cost driver in FY 2027. Staff enrolled in the PEIP plan are expected to experience rate increases of 15%, while staff in the district's self-funded plan are expected to experience increases of 23%. These increases add substantial pressure to an already constrained operating environment.

Key Factors to Monitor

- State aid adequacy and unfunded mandates (e.g., special education)
- Federal funding uncertainty and potential grant rescissions
- Healthcare cost increases and benefit plan sustainability
- Enrollment trends and declining regional birth rates
- Pension obligations and local taxpayer impact

Technology

Technology in Osseo Area Schools provides accessible, equitable, and user-friendly systems, along with the training and support necessary for all users to effectively and efficiently advance the district's mission. Technology investments are strategically aligned within the district's budget process to maximize impact, manage risk, and support long-term sustainability.

The technology budget and team are organized around three priority areas, each aligned to the district's strategic directions and used to guide investment decisions:

- **Digital Equity (Strategic Direction A):**
  Ensuring every student has reliable access to devices, connectivity, and digital resources, along with the skills and support needed to fully participate and thrive in a digital learning environment.
- **Cybersecurity (Strategic Direction D):**
  Protecting district systems, data, and operations by strengthening policies, procedures, and user awareness, while reducing risk and ensuring continuity of services.
- **Modernizing Technology Solutions (Strategic Direction D):**
  Improving user experience and organizational efficiency through the modernization and integration of systems, platforms, and workflows.

These priority areas form the foundation of a three-year operational plan that guides continuous improvement and informs annual budget development. Each area includes defined goals and success indicators aligned to the district's strategic plan. Technology planning is also coordinated with the capital project levy to ensure sustainable investment in infrastructure, systems, and lifecycle replacement.

Osseo Area Schools

Business Services
11200 93rd Ave N
Maple Grove, MN 55369

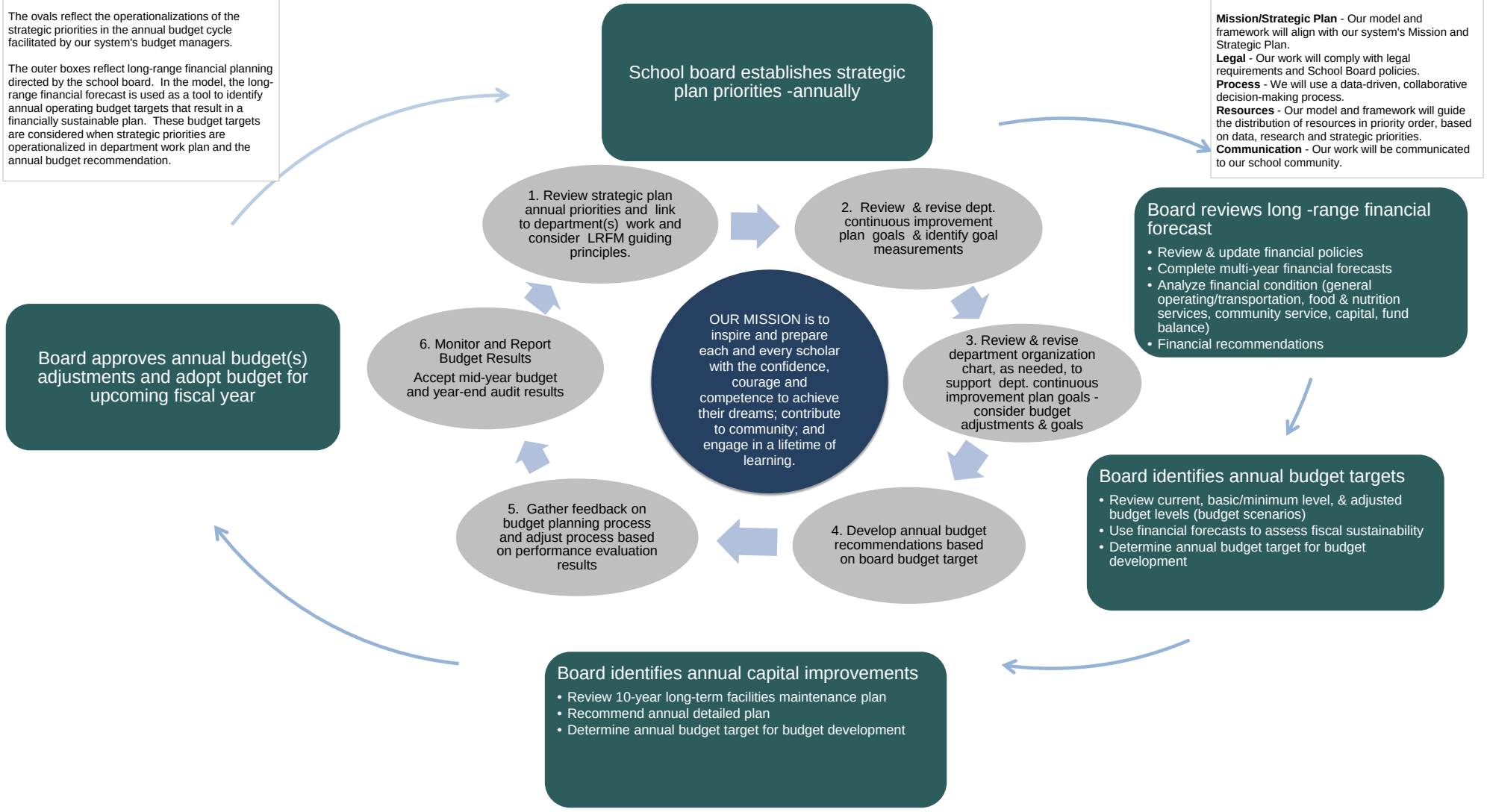
763-391-7000
OsseoSchools.org

ISD 279 - Osseo Area Schools
Long-Range Financial Model (LRFM) and Annual Budget Framework

The district mission is placed in the center to reflect that it is at the core of the model.

The ovals reflect the operationalizations of the strategic priorities in the annual budget cycle facilitated by our system's budget managers.

The outer boxes reflect long-range financial planning directed by the school board. In the model, the long-range financial forecast is used as a tool to identify annual operating budget targets that result in a financially sustainable plan. These budget targets are considered when strategic priorities are operationalized in department work plan and the annual budget recommendation.



Long-Range Financial Planning Guiding Principles

Mission/Strategic Plan - Our model and framework will align with our system's Mission and Strategic Plan.
Legal - Our work will comply with legal requirements and School Board policies.
Process - We will use a data-driven, collaborative decision-making process.
Resources - Our model and framework will guide the distribution of resources in priority order, based on data, research and strategic priorities.
Communication - Our work will be communicated to our school community.

General, Food Nutrition Services, and Community Service Funds

PROGRAM EFFICIENCY, ABANDONMENT, AND REDIRECTION (PEAR) NARRATIVE

PEAR Title:

PEAR #: **Fiscal Year:** FY 2027

Division: **Budget Manager:**

Department: **Expenditure Type:**

1. **What budgeted resources are being requested?**

   a. **Dollar amount and budget code(s):**

Expenditure Adjustments:

PEAR Adjustment	FD	ORG	PRG	FIN	SRC	CRS

Revenue Offset:

Revenue Offset	Revenue Source

   b. **net dollar amount ($):** $0

   c. **FTE and Bargaining Group(s) impacted, if applicable:**

FTE Impact	FTE	Bargaining Group	Position Title

2. **PEAR Summary (description of proposal)**

3. **How did you identify and respond to the influence of race and culture in the development of the request?**

4. **What data will be used to measure results and how does the request support equitable student achievement?**

5. **Proposal Impact and Rationale**

   a. What is the expected impact of this proposal on current services, productivity and/or the strategic priorities?

   b. Are other divisions or departments affected by your proposal?

   c. If other division or departments are affected, list division/departments contacted

6. **Are any legal requirements, mandates, or School Board policies affected by this adjustment? Yes or No**

   If yes, list requirements

ORGANIZATIONAL SECTION

Osseo Area Schools

The ISD 279 School Board is comprised of six individuals elected at large from the district. Board members serve four-year terms, which are staggered so that only three members are selected in any one election.

Osseo Area Schools

School Board and Administrators
Fiscal Year 2027 Annual Budget

School Board	Name
Chairperson	Tanya Prince
Vice Chairperson	Thomas Brooks
Clerk	Keith Tate
Treasurer	Sarah Mitchell
Director	Kelsey Dawson
Director	Erica Foster

Superintendent 's Cabinet	Name
Superintendent	Dr. Kim Hiel
Assistant Superintendent , Elementary	Stephen Flisk
Assistant Superintendent, Secondary	Amy Tollefson
Assistant Superintendent, Equity and Achievement	Bryan Bass
Executive Director, Community Engagement	Brian Siverson-Hall
Executive Director, Community Relations	Kay Villella
Executive Director, Finance and Operations	John Morstad
Executive Director, Human Resources	Yvonne Shorts Lind
Executive Director, Technology	Anthony Padrnos
School District General Counsel	Amy Moore

Building Principals	Name
Maple Grove Senior High	Bart Becker
Osseo Senior High	Kim Berling
Park Center Senior High - An IB World School	Antwan Harris
Osseo Senior High & 279Online	Kristen Swanson
Brooklyn Middle School - A STEAM School	Robert Ware
Maple Grove Middle School	Xavier Reed
North View Middle School	Diana Bledsoe
Osseo Middle School	Brian Chance
Aspen Ridge Elementary	Patrick Smith
Basswood Elementary	Steve Schwartz
Birch Grove Elementary - School for the Arts	Stephanie Webster
Cedar Island Elementary	Alex Berg
Edinbrook Elementary	Aaron Krueger
Elm Creek Elementary	Elizabeth Ness
Fair Oaks Elementary	David Freeburg
Fernbrook Elementary	Jeff Zastrow
Garden City Elementary	David Branch
Oak View Elementary	Ryan Gibbs
Palmer Lake Elementary	Sarah Schmidt
Park Brook Elementary	Scott Taylor
Rice Lake Elementary	Diane Bagley
Rush Creek Elementary	Lindsey Patterson
Weaver Lake Elementary - A Science, Math, & Tech School	Ronald Salazar
Woodland Elementary	Terri Jackson
Zanewood Community School - A STEAM School	Jennifer Tollefson

Osseo Area Schools District Profile
Fiscal Year 2027 Annual Budget

In Osseo Area Schools, we inspire and prepare each and every scholar to achieve their dreams; contribute to the community; and engage in a lifetime of learning. Our scholars benefit from exceptional opportunities, support and partnerships that help them graduate with the confidence, courage, and competence to make their dreams a reality.

Our size is an advantage

As Minnesota's fifth-largest school district, we proudly serve eight communities —including Brooklyn Park, Brooklyn Center, Maple Grove, Osseo, Plymouth, Corcoran, Dayton and Rogers—and offer specialized magnet programs in the Arts, STEM, STEAM, Health Science, and International Baccalaureate. Our full-time online school, 279Online, extends learning beyond district boundaries, providing students across Minnesota with a flexible, high-quality education.

With a student body representing over one hundred languages and cultures, our schools reflect the global community, creating an inclusive, enriching environment that prepares students for today's world and tomorrow's opportunities.

Our passionate teachers and staff are dedicated to inspiring students every step of the way. Whether it is in academics, arts, or athletics, Osseo Area Schools provide the support and resources every student needs to succeed.

The district serves approximately 21,251 students, pre-kindergarten through grade 12, in 17 elementary schools (PreK-5), four middle schools (6-8), three senior highs (9-12), an online learning school (7-12), an area learning center, two early childhood centers, two special program sites, and an adult education/enrollment center. Community education classes serve lifelong learners from birth through senior citizens.

Prekindergarten and Elementary

A child's first years of school provide a foundation for lifelong learning. Prekindergarten programming — available at most elementary schools — incorporates research-based early learning standards developed by the Minnesota Department of Education. Our teachers and staff work together to ensure the concepts and skills taught in prekindergarten lay the groundwork for those taught in kindergarten.

Elementary students are introduced to a range of subjects, from reading/language arts to math, science, social studies, art, music (vocal and instrumental) and physical education. Students in fourth- and fifth grade can audition for the Children's Chorus, a districtwide performing group that has served the community for more than 50 years. Services are also provided at each elementary school to support gifted learners and students with special needs.

Middle School
In middle school, young minds thrive on active learning. Our middle school program keeps students engaged and challenged; helps them discover new interests; and supports their growth. An interdisciplinary team of teachers focuses on your child's academic, social, and emotional needs. Students also have a regular advisory period that provides time for extra attention to academics, along with opportunities to build relationships with teachers and other students. While in middle school, your child may even take courses eligible for high school credit.

High School
High school offers opportunities for students to explore, grow and prepare for entering the workplace or college. In addition to choosing core subjects and a wide range of electives, your child can participate in sports, theater, arts, clubs, music, community service and leadership opportunities.

Students have several options for earning college credit while in high school, including Advanced Placement and International Baccalaureate courses, credit agreements with local community and technical colleges, and Post-Secondary Enrollment Options.

Our robust career and technical education offerings can help your child gain career- connected knowledge, skills and competencies that will help them succeed in life after high school. Students can even receive workplace-ready certifications in fields such as automotive technology, culinary arts, health care, and information technology.

Choices to Meet Your Child's Needs
As a large district, we are able to offer a wide range of programs and school choices, making it easier for you to find options that meet your child's needs:

- Science, Technology, Engineering, and Math (STEM) magnet program at Weaver Lake Elementary
- Arts magnet integrating fine arts, drama, dance, and music at Birch Grove Elementary School for the Arts
- Science, Technology, Engineering, Arts and Math (STEAM) magnet programs at Zanewood Community School and Brooklyn Middle
- International Baccalaureate Middle Years and Diploma Programmes at Park Center Senior High
- Health Sciences magnet program at Osseo Senior High
- Nationally certified automotive maintenance and light repair program at Osseo Senior High
- Career certifications in several fields including automotive technology, culinary arts, health care and information technology
- Advanced Placement college-level courses at all high schools
- Gifted Education services
- All-day kindergarten at every elementary school
- Free or tuition-based prekindergarten at every elementary school

Some of our special honors

- Each year, Park Center has International Baccalaureate Diploma recipients.
- Over one hundred students recently named AP Scholars
- Seventy students at Osseo Senior High School earned a 30 or higher on one or more sections of the ACT
- Ten seniors from Maple Grove Senior High School earned National Merit Commended honors
- A number of students, schools and programs have been featured in CCX spotlights, including nutrition services' new food truck, Elm Creek Elementary School and the Park Center Senior High School counselor
- Several high school sports teams/individuals had postseasons this fall, including cross country, football, soccer, girls tennis, girls swim and dive and adapted soccer
- Osseo Senior High was named one of just five schools in the state recognized as a 2025 National Banner Unified Champion Schools by Special Olympics Minnesota
- Students from Ukraine visited Maple Grove Senior High, Osseo Senior High, Park Center Senior High and Oak View Elementary students and teachers, and experienced a day in our schools. Partnership with YouLEAD, which is sponsored by Global Synergy Group
- Two Minnesota Teacher of the Year nominees
- Special Education Transportation Paraprofessional of the Year at the Minnesota Association of Pupil Transportation (MAPT) conference
- Director of Learning & Achievement Dr. Jill Kind graduated from the Learning Forward Academy
- Community relations team won nine awards from the National School Public Relations Association (NSPRA)
- Award-winning staff: Minnesota School Business Official of the Year, Association of School Business Officials International Pinnacle of Achievement Recipient, and more
- Recognized for excellence in financial reporting by the Minnesota Department of Education and the Association of School Business Officials International

Elementary Schools

Aspen Ridge Elementary
18375 Arbor Ridge Parkway
Maple Grove
763-450-8100

Basswood Elementary
15425 Bass Lake Road
Maple Grove
763-494-3858

Birch Grove Elementary
School for the Arts
4690 Brookdale Drive
Brooklyn Park
763-561-1374

Cedar Island Elementary
6777 Hemlock Lane
Maple Grove
763-425-5855

Edinbrook Elementary
8925 Zane Avenue N.
Brooklyn Park
763-493-4737

Elm Creek Elementary
9830 Revere Lane N.
Maple Grove
763-425-0577

Fair Oaks Elementary
5600 – 65th Avenue N.
Brooklyn Park
763-533-2246

Fernbrook Elementary
9661 Fernbrook Lane
Maple Grove
763-420-8888

Garden City Elementary
3501 – 65th Avenue N.
Brooklyn Center
763-561-9768

Oak View Elementary
6710 East Fish Lake Road
Maple Grove
763-425-1881

Palmer Lake Elementary
7300 W. Palmer Lake Dr.
Brooklyn Park
763-561-1930

Park Brook Elementary
7400 Hampshire Avenue N.
Brooklyn Park
763-561-6870

Rice Lake Elementary
13755 – 89th Avenue N.
Maple Grove
763-420-4220

Rush Creek Elementary
8801 County Road 101
Maple Grove
763-494-4549

Weaver Lake Elementary:
A Science, Math, & Technology
School
15900 Weaver Lake Rd.
Maple Grove
763-420-3337

Woodland Elementary
4501 Oak Grove Pkwy.
Brooklyn Park
763-315-6400

Zanewood Community School
7000 Zane Avenue N.
Brooklyn Park
763-561-9077

Secondary Schools

MIDDLE

Brooklyn Middle School
7377 Noble Avenue N.
Brooklyn Park
763-569-7700

Maple Grove Middle School
7000 Hemlock Lane N.
Maple Grove
763-315-7600

North View Middle International
Baccalaureate World School
5869 69th Avenue N.
Brooklyn Park
763-585-7200

Osseo Middle School
10223 93rd Avenue N.
Osseo
763-391-8800

SENIOR HIGH

Maple Grove Senior HIgh
9800 Fernbrook Lane N.
Maple Grove
763-391-8700

Osseo Senior High
317 2nd Avenue NW
Osseo
763-391-8500

Park Center Senior International
Baccalaureate World School
7300 Brooklyn Boulevard
Brooklyn Park
763-569-7600

LEARNING CENTER

Osseo Area Learning Center
7300 Boone Avenue N.
Brooklyn Park
763-391-8890

Early Childhood Programs

Arbor View Early Childhood Center
9401 Fernbrook Lane N.
Maple Grove
763-391-8777

Willow Lane Early Childhood Center
7020 Perry Avenue N.
Brooklyn Center
763-585-7330

Additional Programs

Adult Education Center
(ABE, GED, EL Programs)
7051 Brooklyn Boulevard
Brooklyn Center
763-566-5452

279 Online
7300 Boone Avenue N.
Brooklyn Park
763-391-8670

CBVAT
7600 Boone Avenue N
Suite 70
Brooklyn Park

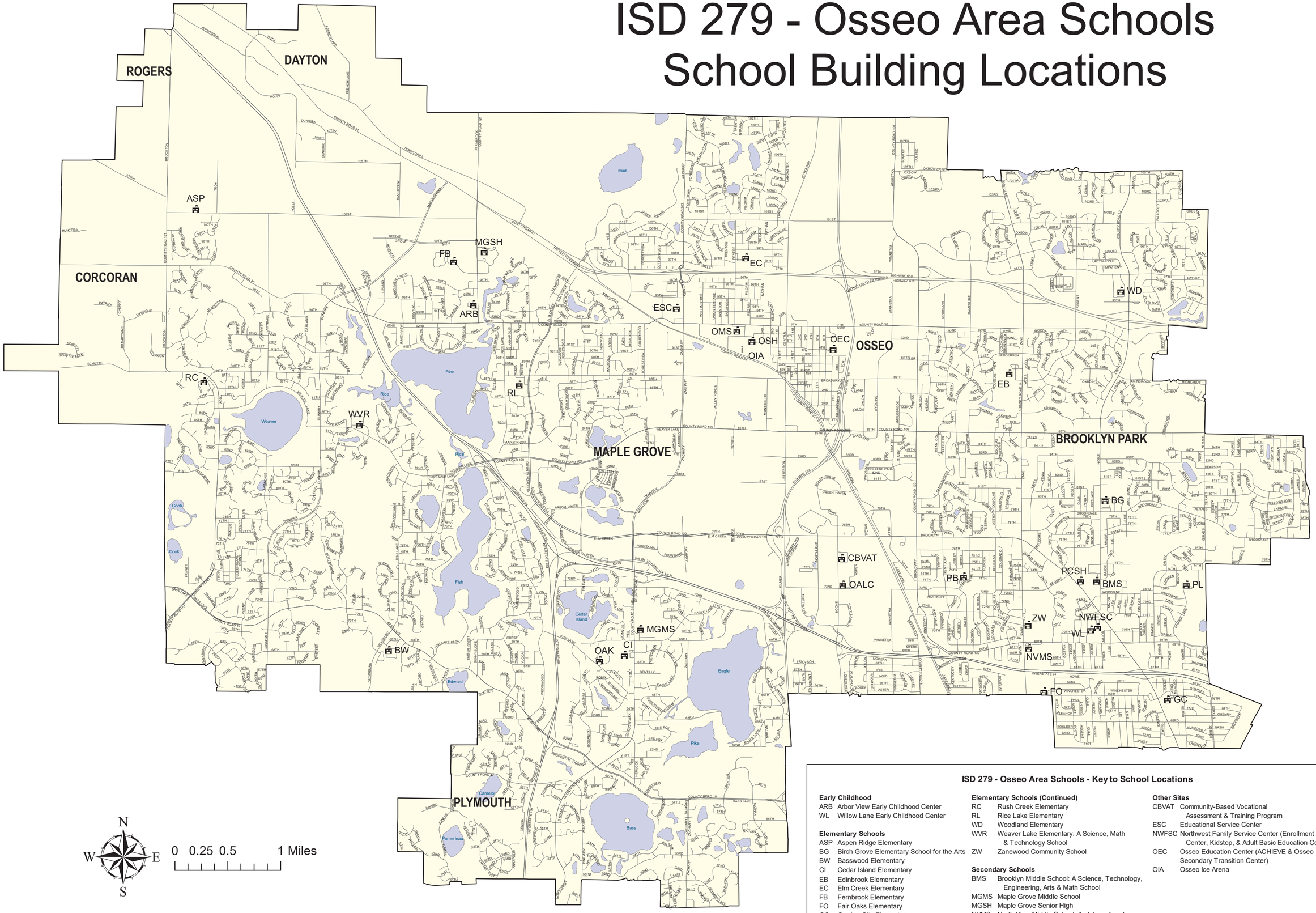
Osseo Education Center
324 6th Avenue NE, Osseo
753-315-9760

Enrollment Center
7051 Brooklyn Boulevard, Brooklyn Center
763-585-7350

Osseo Area Schools

EDUCATIONAL SERVICE CENTER
11200 93rd Avenue N
Maple Grove
763-391-7000

ISD 279 - Osseo Area Schools
School Building Locations



Updated May 20, 2025

ISD 279 - Osseo Area Schools - Key to School Locations

Early Childhood

- ARB Arbor View Early Childhood Center
- WL Willow Lane Early Childhood Center

Elementary Schools

- ASP Aspen Ridge Elementary
- BG Birch Grove Elementary School for the Arts
- BW Basswood Elementary
- CI Cedar Island Elementary
- EB Edinbrook Elementary
- EC Elm Creek Elementary
- FB Fernbrook Elementary
- FO Fair Oaks Elementary
- GC Garden City Elementary
- OAK Oak View Elementary
- PB Park Brook Elementary
- PL Palmer Lake Elementary

Elementary Schools (Continued)

- RC Rush Creek Elementary
- RL Rice Lake Elementary
- WD Woodland Elementary
- WVR Weaver Lake Elementary: A Science, Math & Technology School
- ZW Zanewood Community School

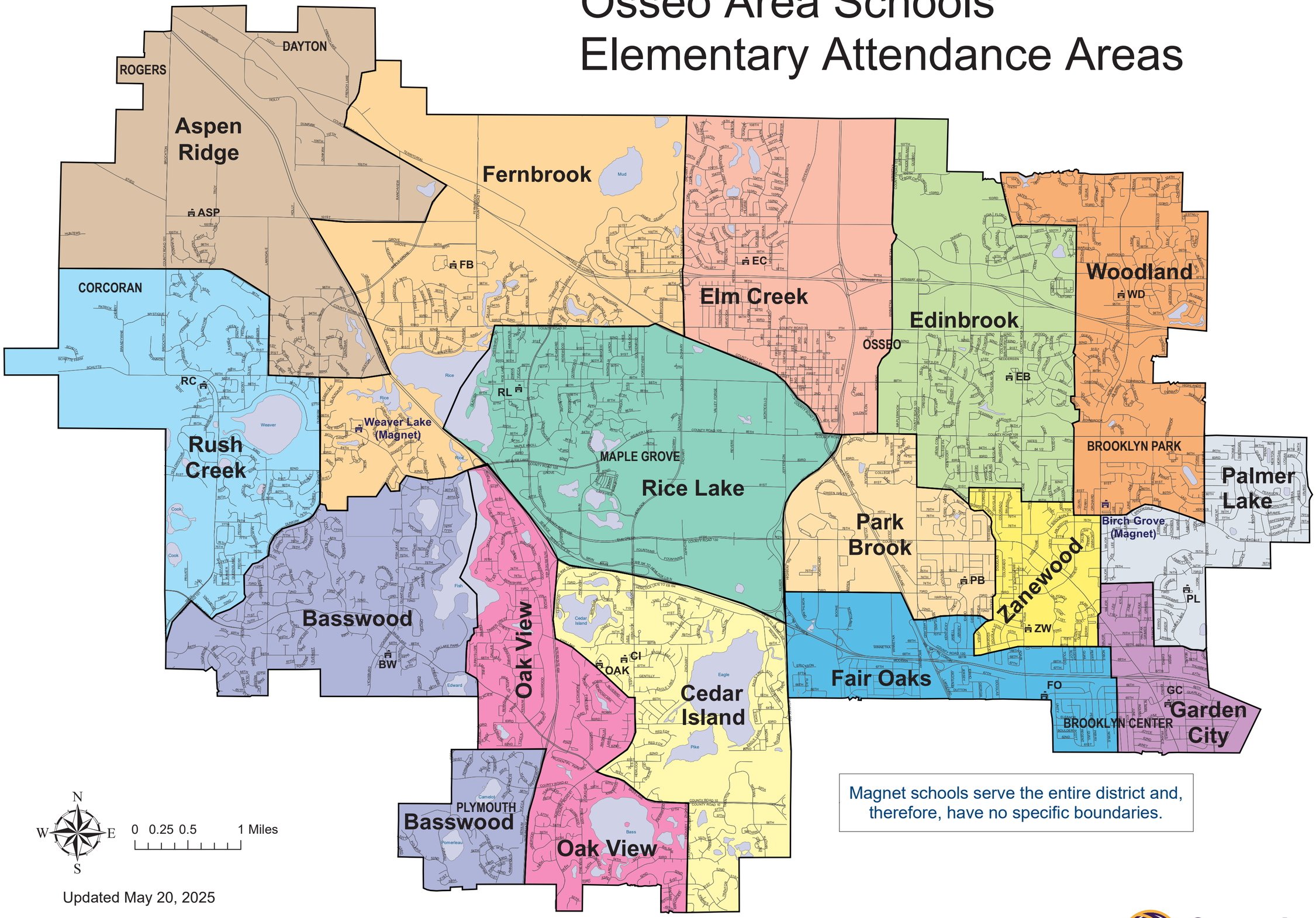
Secondary Schools

- BMS Brooklyn Middle School: A Science, Technology, Engineering, Arts & Math School
- MGMS Maple Grove Middle School
- MGSH Maple Grove Senior High
- NVMS North View Middle School: An International Baccalaureate World School
- OALC Osseo Area Learning Center
- OMS Osseo Middle School
- OSH Osseo Senior High
- PCSH Park Center Senior High: An International Baccalaureate World School

Other Sites

- CBVAT Community-Based Vocational Assessment & Training Program
- ESC Educational Service Center
- NWFSC Northwest Family Service Center (Enrollment Center, Kidstop, & Adult Basic Education Center)
- OEC Osseo Education Center (ACHIEVE & Osseo Secondary Transition Center)
- OIA Osseo Ice Arena

Osseo Area Schools
Elementary Attendance Areas

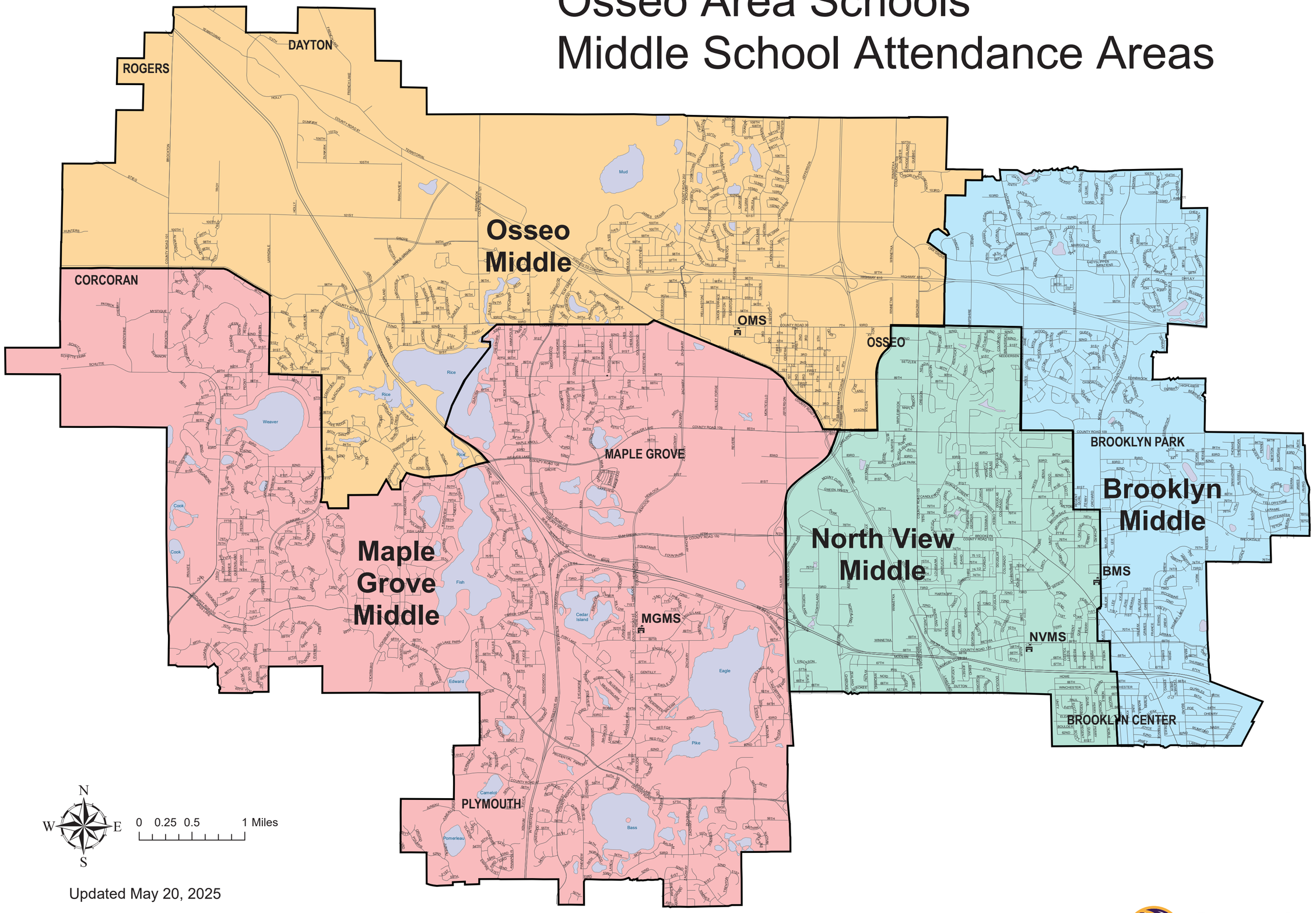


Updated May 20, 2025

Magnet schools serve the entire district and, therefore, have no specific boundaries.

Osseo Area Schools

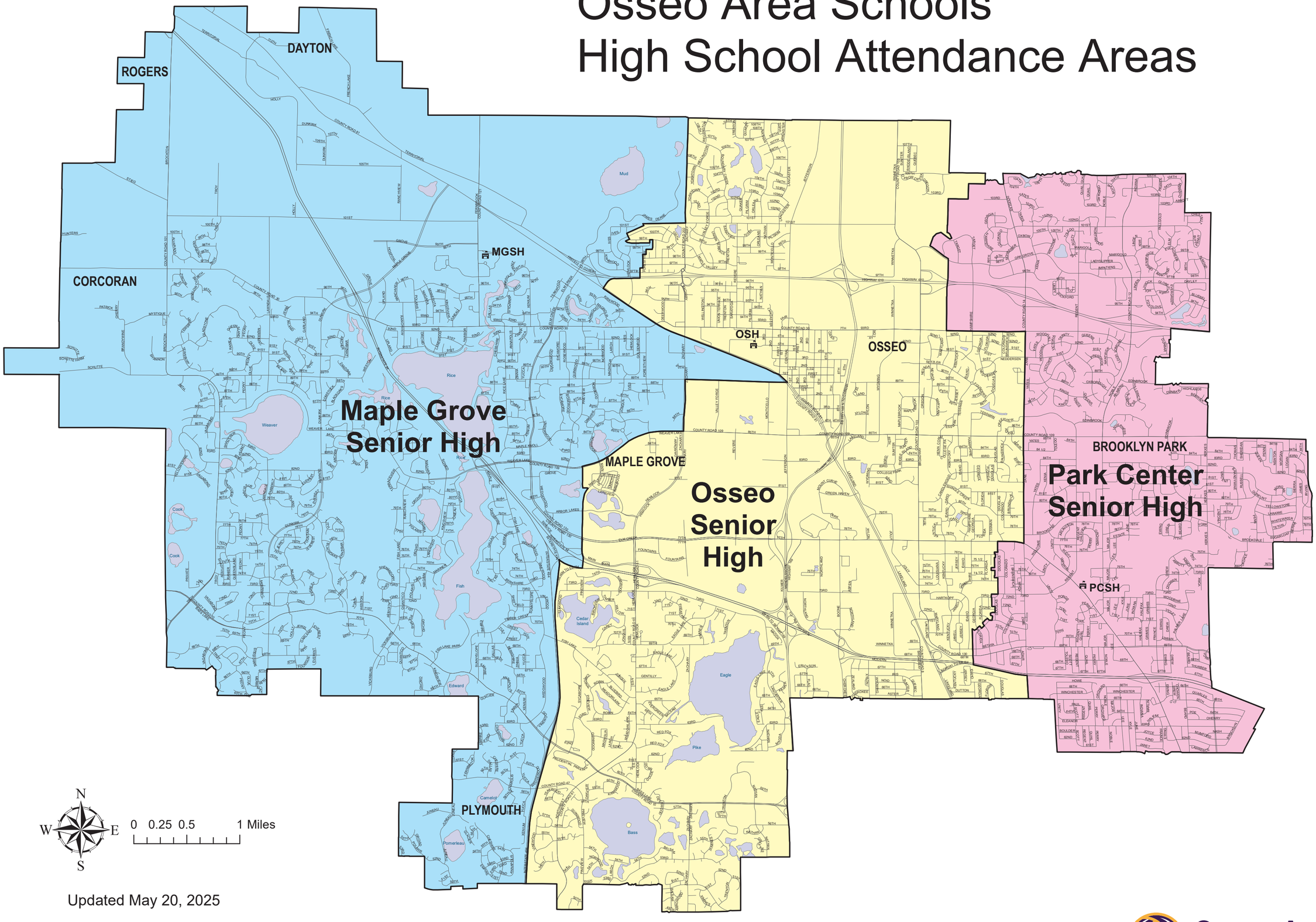
Osseo Area Schools
Middle School Attendance Areas



Updated May 20, 2025

Osseo Area Schools

Osseo Area Schools
High School Attendance Areas



Updated May 20, 2025

Osseo Area Schools

Osseo Area Schools

Organizational Chart 2026-27

SCHOOL BOARD

General Counsel

Executive Director of School and Community Relations

SUPERINTENDENT

HUMAN & ADMINISTRATIVE RESOURCES TEAM (HART)

- **Executive Director of Human Resources**
  - Director of Human Resources (Labor Relations)
  - Director of Human Resources
- **Executive Director of Finance and Operations**
  - Director of Business Services
  - Director of Food & Nutrition
  - Director of Transportation, Security & Emergency Management
  - Director of Facility Operations

DEPARTMENT OF LEADERSHIP, TEACHING & LEARNING (DLTL)

- **Assistant Superintendent of Elementary Schools**
  - Elementary Principals
- **Assistant Superintendent of Secondary Schools**
  - Middle School Principals
  - High School Principals
- **Assistant Superintendent of Equity and Achievement**
  - Director of Educational Equity
  - Director of Student Services
  - Director of Learning & Achievement
  - Principal of OALC/279Online
  - District Level Principals

COMMUNITY ENGAGEMENT (CEN)

- **Executive Director of Community Engagement**
  - Director of Community Engagement
  - Coordinator of Kidstop/Four Star
  - Coordinator of Enrichment
  - Coordinator of Facilities
  - Coordinator of Center for Enrollment Services
  - Coordinator of Adult Basic Ed
  - Coordinator of Early Childhood Programs

INSTRUCTIONAL & INFORMATION TECHNOLOGY TEAM (I2T2)

- **Executive Director of Technology**
  - Director of Technology
  - Director of Information Systems & Security

OSSEO AREA SCHOOLS
ISD 279

STRATEGIC PLAN

MISSION STATEMENT

Our core purpose

Our mission is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

CORE VALUES

Drivers of our words and actions

HONOR AND INTEGRITY

Holding ourselves, each other and our system to the highest standards to create the best conditions for learning.

BELONGING

Developing meaningful relationships that build trust, understanding and community.

INCLUSION

Intentionally engaging diverse voices and perspectives equitably and respectfully.

INNOVATION AND EXCELLENCE

Cultivating creativity, ideas, confidence and transformational growth.

TRANSPARENCY

Communicating, modeling, and making decisions clearly, equitably and openly.

INTRINSIC VALUE

Each scholar, staff member and family is valued and respected for their perspective, experience and contributions.

VISION STATEMENT

What we commit to create

Unleash and enhance the brilliance of our scholars to thrive and change the world.

STRATEGIC DIRECTIONS

Prioritized focus of our time and resources

- Create safe, welcoming and inclusive learning environments that foster global curiosity, belonging, innovation and engagement.
- Build and nurture a culture of achievement by providing content rich, rigorous, equitable and individualized pathways.
- Promote inclusive participation of all of our communities and provide timely, relevant, and easily accessible communication.
- Create a system of operational innovation, excellence, accountability and sustainability.
- Address, acknowledge and reduce systemic disparities, barriers and inequities as we lead, develop and align our district toward continuous improvement.

district279.org/StrategicPlan

General Budget
Division of Community Engagement (CEn) Departments

FY 2027 Budget	$3,308,829	1%	of total General budget $367,761,108
FY 2027 Adjustment	$0		of General total one-year strategic investment for special education $2,747,842
FY 2027 Adjustment	$0		of General total FY 2026 Crest View rebuild start-up costs delayed to FY 2027 $350,000
FY 2027 Adjustment	$0		of General total LRFP net adjustment; enrollment alignment, additional custodial staff due to increased square footage at the high schools, reductions for student support personnel aid and school library aid due to revenue changes, Minnesota paid leave payroll, and remaining operating capacity for Aspen Ridge Elementary, net increase of $2,250,390

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Office of Superintendent

The superintendent is the chief executive officer of the organization and reports to the school board. The superintendent's office functions as a key communicator for the organization and makes high-level decisions about policy and strategy. The office manages school board, superintendent, general counsel, school elections and district initiative budgets.

FY 2027 Budget

FY 2027 Budget	$	1,138,815
% of General Budget		0.31%
Per Pupil Cost	$	48.89
Full Time Equivalent (FTE)		4.00

Change From Prior Year

- No significant changes made from the previous year's budget

Community Relations and Enrollment Center

Community Relations and Enrollment Center provides administrative and leadership support to the Osseo Area Schools system through Community Relations, Publications, and Enrollment Center.

FY 2027 Budget

FY 2027 Budget	$	2,170,014
% of General Budget		0.59%
Per Pupil Cost	$	93.17
Full Time Equivalent (FTE)		22.50

Change From Prior Year

- No significant changes made from the previous year's budget

General Budget
Division of Leadership, Teaching, and Learning (DLTL) Departments

FY 2027 Budget	$222,881,414	61%	of total General budget $367,761,108
FY 2027 Adjustment	$2,747,842		of General total one-year strategic investment for special education $2,747,842
FY 2027 Adjustment	$350,000		of General total FY 2026 Crest View rebuild start-up costs delayed to FY 2027 $350,000
FY 2027 Adjustment	$940,203		of General total LRFP net adjustment; enrollment alignment, additional custodial staff due to increased square footage at the high schools, reductions for student support personnel aid and school library aid due to revenue changes, Minnesota paid leave payroll, and remaining operating capacity for Aspen Ridge Elementary, net increase of $2,250,390

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

DLTL Operations and Sites

DLTL Operations is responsible for developing, implementing, managing, and evaluating operational and management support systems for elementary and secondary sites and system level efforts.

FY 2027 Budget

FY 2027 Budget	$ 128,499,815
% of General Budget	34.94%
Per Pupil Cost	$ 5,516.91
Full Time Equivalent (FTE)	1,142.96

Change From Prior Year

- Add 8.4 FTE teacher contingency - Enrollment Alignment
- Add 1 FTE behavior intervention teacher, .8 FTE media specialist, 4.17 FTE educational support professional clerical - remaining operating capacity for Aspen Ridge Elementary
- Reduce 8.48 FTE teachers for 279Online staffing contingency
- Eliminate .232 FTE Osseo administrative professional
- Add .48 FTE teacher for Aspen Ridge staffing allocation
- Add FY 2026 Crest View rebuild start-up costs delayed to FY 2027
- Decrease $1,038,025 for compensatory maximum hold harmless estimate for FY 2026
- Reduce .768 FTE Osseo administrative professional - School library aid reduction due to revenue change
- Hire open assistant superintendent position

Learning and Achievement (L&A)

The Department of Learning & Achievement (L&A) provides comprehensive professional learning experiences in the areas of curriculum, instructional practice, and assessment; leads program improvement processes to align curriculum, instruction, and assessment to state standards; and ensures high quality culturally responsive instructional design that leads to increased student learning and equitable student achievement. In addition, L&A provides excellence in education through data-supported decision making and enhances student learning by serving the needs of administration, staff, parents, and students for quality, timely achievement and survey data in forms useful for decision making and improvement planning, support of data interpretation and use, and management and support of mandated and local assessment.

FY 2027 Budget

FY 2027 Budget	$ 21,408,563
% of General Budget	5.82%
Per Pupil Cost	$ 919.14
Full Time Equivalent (FTE)	77.92

Change From Prior Year

- Eliminate 1.635 FTE data and assessment coordinators, add 1 FTE data scientist coordinator and casual salary budget capacity
- Reduce .5 FTE educational support specialist and .415 FTE staff development assessment specialist teacher - School library aid reduction due to revenue change
- Increase in tuition for post-secondary options (PSEO)
- Reestablish carryover for unspent Read Act expenditures
- Add back one-time savings from February 24, 2026 Board approved mid-year adjustment

General Budget
Division of Leadership, Teaching, and Learning (DLTL) Departments

FY 2027 Budget	$222,881,414	61%	of total General budget $367,761,108
FY 2027 Adjustment	$2,747,842		of General total one-year strategic investment for special education $2,747,842
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FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Educational Equity

The Department of Educational Equity creates transformational change in the system to ensure equitable student achievement by building system-wide capacity to de-institutionalize racial inequity, in order to improve cultural relevancy and to effectively implement the common practices of schools and systems that achieve and sustain equitable student achievement. The English Learning program is administered through the department to assist English Learner students with the attainment of English language proficiency in order to meet the same challenging state academic standards all students are expected to meet.

FY 2027 Budget

FY 2027 Budget	$ 10,870,121
% of General Budget	2.96%
Per Pupil Cost	$ 466.69
Full Time Equivalent (FTE)	140.55

Change From Prior Year

- Reduce .355 FTE multilingual community and communication specialist
- Add 2 FTE early childhood English learner teachers and add 3.72 FTE English learner staff development assessment specialists teachers
- Add budget capacity to continue core English Learner program activities
- Add 1.8 FTE teachers and .2 FTE staff development assessment specialist teacher for Native Language Revitalization Program
- Add English Learner summer program transportation budget - Student support personnel reduction due to revenue change

General Budget
Division of Leadership, Teaching, and Learning (DLTL) Departments

FY 2027 Budget	$222,881,414	61%	of total General budget $367,761,108
FY 2027 Adjustment	$2,747,842		of General total one-year strategic investment for special education $2,747,842
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FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Student Services

Student Services provides services and support to all students to ensure access to and the provision of a free and appropriate public education. Student Services includes special education, counseling and guidance, health services, and other student support services.

Special Education

FY 2027 Budget

FY 2027 Budget	$ 54,784,969
% of General Budget	14.90%
Per Pupil Cost	$ 2,352.09
Full Time Equivalent (FTE)	755.89

Change From Prior Year

- Reduce 1 FTE special education building coordinator
- Add .5 FTE social worker - remaining operating capacity for Aspen Ridge Elementary
- Add 1 FTE staff development assessment specialist through third-party medical billing
- Add strategic investment special education staffing one-year only
- Transferred special education salaries and benefits from federal grant to state expenditures to maximize revenue through the federal special education tuition adjustment
- Decrease in tuition to Intermediate District 287
- Add back one-time savings from February 24, 2026 Board approved mid-year adjustment

Other Student Support

FY 2027 Budget

FY 2027 Budget	$ 7,317,946
% of General Budget	1.99%
Per Pupil Cost	$ 314.18
Full Time Equivalent (FTE)	89.34

Change From Prior Year

- Add .4 FTE counselor and 1 FTE nurse - remaining operating capacity for Aspen Ridge Elementary
- Reduce 3.2 FTE psychologists and reduce school linked mental health services - Student support personnel reduction due to revenue change

General Budget
Division of Human Administrative Resources Team (HART) Departments

FY 2027 Budget	$139,265,975	38% of total General budget $367,761,108
FY 2027 Adjustment	$0	of General total one-year strategic investment for special education $2,747,842
FY 2027 Adjustment	$0	of General total FY 2026 Crest View rebuild start-up costs delayed to FY 2027 $350,000
FY 2027 Adjustment	$1,310,187	of General total LRFP net adjustment; enrollment alignment, additional custodial staff due to increased square footage at the high schools, reductions for student support personnel aid and school library aid due to revenue changes, Minnesota paid leave payroll, and remaining operating capacity for Aspen Ridge Elementary, net increase of $2,250,390

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Human Resources

Human Resources plans for, develops and secures human capital for the organization, delivers employment services, ensures compliance and internal and external employment credibility.

FY 2027 Budget

FY 2027 Budget	$	2,271,012
% of General Budget		0.62%
Per Pupil Cost	$	97.50
Full Time Equivalent (FTE)		24.50

Change From Prior Year

- No significant changes made from the previous year's budget

Employee Benefits

Employee benefits are centrally budgeted. At year-end, employee benefits budget and actual amounts are allocated to the appropriate area, since the District does not use benefit accounting.

FY 2027 Budget

FY 2027 Budget	$	77,524,889
% of General Budget		21.08%
Per Pupil Cost	$	3,328.39
Full Time Equivalent (FTE)		-

Change From Prior Year

- Minnesota paid leave payroll tax expansion to twelve months
- Medical insurance and HSA employer portion increases for UMR and PEIP and 0.24% employee plan migration

General Budget

Division of Human Administrative Resources Team (HART) Departments

FY 2027 Budget	$139,265,975	38% of total General budget $367,761,108
FY 2027 Adjustment	$0	of General total one-year strategic investment for special education $2,747,842
FY 2027 Adjustment	$0	of General total FY 2026 Crest View rebuild start-up costs delayed to FY 2027 $350,000
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FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Administration

Administration works closely with schools and district administration in planning facilities, operating, nutrition services, and providing financial services, student services, and student transportation. The budget focuses on providing professional development for HART administration consulting and legal services for district wide priorities and general liability insurance.

FY 2027 Budget

FY 2027 Budget	$ 2,859,213
% of General Budget	0.78%
Per Pupil Cost	$ 122.76
Full Time Equivalent (FTE)	3.00

Change From Prior Year

- Add back one-time savings from February 24, 2026 Board approved mid-year adjustment

Business Services and Warehouse

Business Services plans, develops, secures, and effectively manages fiscal resources in compliance with internal and external accountability requirements, which encompass accounting, accounts payable, payroll, purchasing, and warehouse, to support the education of all students.

FY 2027 Budget

FY 2027 Budget	$ 1,412,595
% of General Budget	0.38%
Per Pupil Cost	$ 60.65
Full Time Equivalent (FTE)	27.57

Change From Prior Year

- No significant changes made from the previous year's budget

General Budget

Division of Human Administrative Resources Team (HART) Departments

FY 2027 Budget	$139,265,975	38% of total General budget $367,761,108
FY 2027 Adjustment	$0	of General total one-year strategic investment for special education $2,747,842
FY 2027 Adjustment	$0	of General total FY 2026 Crest View rebuild start-up costs delayed to FY 2027 $350,000
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FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Custodial and Maintenance

Custodial and Maintenance provides district-wide administration of custodial services, site level operations of 34 facilities including utilities, and prepares the building for staff, students and community members. The maintenance team members are the stewards of the physical plant and grounds for all district facilities. It is our responsibility to design and conduct proactive preventive maintenance systems and strategies, respond to breakdowns in mechanical systems and design and operate energy efficient mechanical systems.

FY 2027 Budget

FY 2027 Budget	$ 19,149,552
% of General Budget	5.21%
Per Pupil Cost	$ 822.15
Full Time Equivalent (FTE)	174.11

Change From Prior Year

- Add 4 FTE second/third shift custodial staff and 1 FTE grounds custodial staff due to increased square footage at high schools
- Utilities anticipated increase for electric 26.1% and natural gas 10%
- Add 1 FTE building engineer, 2 FTE custodial day positions, and 3 FTE custodial night positions) - remaining operating capacity for Aspen Ridge Elementary
- Add back one-time savings from February 24, 2026 Board approved mid-year adjustment

Transportation

Transportation develops and oversees transportation services with sound fiscal resources to provide transportation to all eligible students in a safe and efficient manner with students arriving to school prepared and ready to learn.

FY 2027 Budget

FY 2027 Budget	$ 34,747,110
% of General Budget	9.45%
Per Pupil Cost	$ 1,491.80
Full Time Equivalent (FTE)	37.06

Change From Prior Year

- Increase transportation contract 7.5%
- Add back one-time savings from February 24, 2026 Board approved mid-year adjustment

General Budget

Division of Human Administrative Resources Team (HART) Departments

FY 2027 Budget	$139,265,975	38%	of total General budget $367,761,108
FY 2027 Adjustment	$0		of General total one-year strategic investment for special education $2,747,842
FY 2027 Adjustment	$0		of General total FY 2026 Crest View rebuild start-up costs delayed to FY 2027 $350,000
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FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Security and Emergency Management

Security and Emergency Management is responsible for providing a safe and healthy learning and work environment for our staff, students, and community members. The primary responsibilities of the Security and Emergency Management Department are to develop, communicate, implement, and manage school district safety and security procedures including crisis training and preparation.

FY 2027 Budget

FY 2027 Budget	$	1,301,604
% of General Budget		0.35%
Per Pupil Cost	$	55.88
Full Time Equivalent (FTE)		2.90

Change From Prior Year

- No significant changes made from the previous year's budget

General Budget
Division of Instructional and Information Technology Team (I2T2)

FY 2027 Budget	$2,304,890	1%	of total General budget $367,761,108
FY 2027 Adjustment	$0		of General total one-year strategic investment for special education $2,747,842
FY 2027 Adjustment	$0		of General total FY 2026 Crest View rebuild start-up costs delayed to FY 2027 $350,000
FY 2027 Adjustment	$0		of General total LRFP net adjustment; enrollment alignment, additional custodial staff due to increased square footage at the high schools, reductions for student support personnel aid and school library aid due to revenue changes, Minnesota paid leave payroll, and remaining operating capacity for Aspen Ridge Elementary, net increase of $2,250,390

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Instructional and Information Technology

I2T2 ensures equitable and reliable technology access, facilitate ongoing support and training, and to explore and develop new technology opportunities for students, families, and employees.

FY 2027 Budget

FY 2027 Budget	$ 2,304,890
% of General Budget	0.63%
Per Pupil Cost	$ 98.96
Full Time Equivalent (FTE)	24.00

Change From Prior Year

- No significant changes made from the previous year's budget

Food and Nutrition Services Budget

FY 2027 Budget	$19,872,500	100%	of total Food and Nutrition Services budget $19,872,500
FY 2027 Adjustment	$0	100%	of total Food and Nutrition Services adjustment $0

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Food and Nutrition Services

Food and Nutrition Services administers the day-to-day preparation and service of safe nutritious school meals to students and staff. A primary objective of this department is to enhance the school environment by keeping the school district's mission at the center of our work. Included in this fund is the cost of salaries, benefits, supplies and equipment necessary to provide breakfast, lunch and a variety of other meal options such as ala carte and dinner.

FY 2027 Budget

FY 2027 Budget	$ 19,872,500
% of Food and Nutrition Services Budget	100.00%
Per Pupil Cost	$ 853.19
Full Time Equivalent (FTE)	116.01

Change From Prior Year

- No significant changes made from the previous year's budget

Community Services Budget

FY 2027 Budget	$20,226,681	100%	of total Community Services budget $20,226,681
FY 2027 Adjustment	$0	100%	of total Community Services adjustment $0

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Community Services

Community Services provides opportunities for all 145,000 learners in our district by providing quality programs and services for all ages, from the very youngest through to our adult and senior programs. Program areas include: Early Childhood, School Age Care, Adult Basic Education, Youth and Adult Enrichment, Facilities and Volunteers.

FY 2027 Budget

FY 2027 Budget	$ 20,226,681
% of Community Services Budget	100.00%
Per Pupil Cost	$ 868.40
Full Time Equivalent (FTE)	187.83

Change From Prior Year

- Add 1 FTE site supervisor, 1 FTE lead instructor, 3 FTE kidstop educational support specialist for Aspen Ridge Elementary kidstop program
- Add 3 FTE Four Star instructors and 6 FTE educational support specialists for Four Star at Fernbrook Elementary and Aspen Ridge Elementary
- Eliminate 1 FTE program manager, 1 FTE marketing and outreach specialist and 1 FTE community education equity liaison

Capital Budget

FY 2027 Budget	$25,753,258	100%	of total Capital budget $25,753,258
FY 2027 Adjustment	$2,425,029	100%	of total Capital adjustment $2,425,029

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Operating Budget

Included in the operating budget are expenditures for technology, major repair, remodeling and leasing of facilities, improvements to sites, and equipment.

FY 2027 Budget

FY 2027 Budget	$ 11,324,647
% of Capital Budget	43.97%
Per Pupil Cost	$ 486.20
Full Time Equivalent (FTE)	-

Change From Prior Year

- Replace grounds/maintenance equipment (year 2 of 3 lease)
-Increased budget capacity $1 million for Aspen Ridge Elementary special assessment of $3.5 million

Technology Levy

Included in the technology levy budget are expenditures for technology, major repair, improvements to sites, and equipment.

FY 2027 Budget

FY 2027 Budget	$ 14,428,611
% of Capital Budget	56.03%
Per Pupil Cost	$ 619.47
Full Time Equivalent (FTE)	55.50

Change From Prior Year

-Maintain unified print solution (year 4 of 5 lease)
-Maintain technology refresh for staff and students (year 3 of 3 lease)

FINANCIAL SECTION

Osseo Area Schools

The accounting procedures and standards utilized by ISD 279 - Osseo Area Schools comply with the Minnesota Uniform Financial Accounting and Reporting System (UFARS).

Fiscal Year 2027 Budget Calendar

	Due Date
Site and program allocations distributed for salaries (100 objects)	February 25, 2026
Budget documents prepared by Business Services sent to Budget Managers	
• Memo: FY2027 Budget Instructions and Electronic Document	Week of March 9, 2026
Budget documents for sites, departments, and/or programs due to respective Cabinet Members:	
• Division of Leadership, Teaching and Learning (DLTL)	March 23, 2026
• Human and Administrative Resource Team (HART)	March 23, 2026
• Instructional & Information Technology Team (I2T2)	March 23, 2026
• Community Engagement (CEn)	March 23, 2026
• Food and Nutrition Services (FNS)	March 23, 2026
• Community Education (CE)	March 23, 2026
Fiscal Year 2027 Budget Working Document due to the Director of Business Services	March 25, 2026, 8:00 a.m.
Presentation of proposed budget and Board review:	
• Review with Superintendent	Week of May 25, 2026
• Budget document sent to Board	June 4, 2026
• Board work session	June 9, 2026
• Board approval	June 23, 2026

FY 2027 Budget Planning Timeline for Operating Funds and Capital Fund Budgets

Operating Funds include: General, Food Nutrition Service, and Community Service

Date		Outcome	Business Services	School Board Action	School Board Work Session	Budget Managers	Division Contacts	LRFP/FISCAL
April – July 2025	Business Services	Pre-Planning aligned to strategic priority results and LRFP 1. Review/revise Program Efficiency Abandonment and Redirection (PEAR) narrative 2. Identify additional PEAR narratives as needed	X					
September 23, 2025	**School Board Regular Meeting**	**Approve preliminary FY 2027 levy at maximum**		**X**				
October 10, 2025	Budget Managers	1. Provide preliminary direction to budget managers to complete PEAR narratives as required; including capital fund allocation based budget 2. Provide HR related direction on staffing-related PEARS				X		
October 16, 2025	Budget Managers	LRFP Budget Manager group forum question and answer session				X		
October 30, 2025	Division Contacts	Complete google slides with preliminary budget proposals for operating funds for November 15th Budget Manager meeting 1:00 p.m.					X	
November 3 to 7, 2025	Division Contacts	Division contacts (or designee) schedule meeting with Executive Director of Finance and Operations and Director of Business Services to review capital allocation and balancing plan prior to 1:00 p.m., November 7th	X				X	
November 11, 2025	School Board Work Session	1. Agree to FY 2027 budget planning process 2. Provide direction on budget planning 3. Prepare for December approval of FY 2027 levy limitation and certification			X			
November 14, 2025	Budget Managers	1. Provide information and feedback regarding preliminary list of FY 2027 operating funds PEAR narratives 2. Provide updated School Board direction (if necessary) following the November 11th work session				X		
November 18, 2025	**School Board Regular Meeting**	**Accept FY 2025 audit results**		**X**				
November 20, 2025	FISCAL	Provide information and feedback regarding preliminary list of FY 2027 operating funds PEAR narratives						X
November 21, 2025	Division Contacts *	Provide first draft of operating PEAR narratives and capital fund worksheets electronically to Director of Business Services 1:00 p.m.					X	
December 3, 2025	Budget Managers	1. Understand overall scope of DRAFT PEAR narratives 2. Learn about changes to PEAR requests from November 14th based on initial feedback 3. Learn about final capital requests				X		
December 16, 2025	**School Board Regular Meeting**	**Approve FY 2027 levy limitation certification**		**X**				
December 17, 2025	Division Contacts *	1. Final operating PEAR narratives for FY 2027, and Data Measurement Analysis for FY 2025 due electronically to Director of Business Services 1:00 p.m. 2. Final capital fund request worksheets for FY 2027 due electronically to Director of Business Services 1:00 p.m.					X	
January 23, 2026	LRFP Advisory Team	Review PEAR proposals (excluding capital fund)						X
February 10, 2026	School Board Work Session	FY 2027 operating fund budget development & proposal; budget managers with PEARS should attend FY 2027 capital budget development and proposal; budget managers with capital requests should attend			X	X		
February 24, 2026	**School Board Regular Meeting**	**Approve FY 2026 mid-year budget adjustments** **Approve FY 2027 capital expenditure budget** **Approve FY 2027 operating fund adjustments (PEAR Summary)**		**X**				
Jan - June, 2026	Administrative Services	Review budget based on legislative changes; adjustment as necessary	X					
April, 2026	Budget Managers	Debrief via survey FY 2027 budget planning process				X		
June 9, 2026	School Board Work Session	FY 2027 operating, capital & non-operating fund budgets; prepare to take action at June 23rd regular meeting			X			
June 23, 2026	**School Board Regular Meeting**	**Approve FY 2026 operating, capital & non-operating fund budgets**		**X**				
July, 2026	Business Services	Prepare for FY 2026 audit	X					

* Division Contacts	
HART	John Morstad/Yvonne Shorts Lind
Leadership Teaching & Learning	Bryan Bass/Stephen Flisk
I2T2	Anthony Padrnos
Community Engagement	Brian Siverson-Hall

ISD 279 – Osseo Area Schools
Financial Policy and Administration
Fiscal Year 2027 Annual Budget

Overview

This section details the financial policy of the ISD 279 (the District) as it relates to budgeting and financial management and reporting issues. Many of the financial policies and procedures are statutory.

Reporting Entity

The financial reporting entity includes all the funds, departments, agencies, board, and other organizations that comprise the District. There are no component units (legally separate entities for which the primary government is financially accountable).

Extracurricular student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside of school hours. In accordance with Minnesota Statutes, the District's School Board has elected to control and is considered financially accountable with respect to the underlying extracurricular activities. Accordingly, the extracurricular student activity accounts are included in the financial statements.

Financial Controls

Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles and with Minnesota Uniform Financial Accounting and Reporting Standards (UFARS). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Description of Funds

The existence of the various District funds has been established by the Minnesota Department of Education. Each fund is accounted for as an independent entity. Descriptions of the funds are as follows:

Major Governmental Funds

General Fund – used to account for all financial resources except those required to be accounted for in another fund. The District's General Fund maintains two accounts:

1. **Operating Account** – used to account for the general operations of the District, including pupil transportation activities.

2. **Capital Account** – used to account for the maintenance of facilities, equipment purchases, health and safety projects, and accessibility projects.

Capital Projects Fund – used to account for financial resources used for the acquisition or construction of major capital facilities authorized by debt issue or levy issuance program.

Debt Service Fund – used to account for the accumulation of resources for, and payment of, general obligation bonds, interest, and related costs.

Nonmajor Governmental Funds

Food and Nutrition Services Special Revenue Fund – used to account for the District's child nutrition program.

Community Service Special Revenue Fund – used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, pre-K-8 extended day programs, or other similar services.

Proprietary Funds

Internal Service Funds – The internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The District has four internal service funds. The District's internal service funds include financing for self-insurance of the employee medical and dental insurance program, retirement incentive pay, and post-employment benefits revocable trust activity.

Fiduciary Funds

Custodial Fund – These funds are established to account for cash and other assets held by the District as the agent for others. These funds are used to account for the Local Collaborative Time Study grant and Northwest Family Service Center.

Budgeting

In addition, the District maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the School Board.

The budget for each fund is prepared on the same basis of accounting as the fund financial statements. Each June, the School Board adopts an annual budget for the following fiscal year for the General Fund (including separate budgets for the Operating and Capital Accounts), Food and Nutrition Services Special Revenue Fund, Community Service Special Revenue Fund, Debt Service Fund. An annual budget is not adopted for the Capital Projects Fund because project length financial plans are adopted in accordance with bond issue authorization.

A mid-year amendment is made to the budget annually. Unencumbered expenditure appropriations lapse at year-end. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not represent expenditures or liabilities. Encumbrances outstanding at year-end are re-appropriated in the ensuing year's budget, and the related expenditures are recorded in the ensuing year.

Measurement Focus of Accounting

The measurement focus of a fund determines what the fund measures.

All governmental fund types and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds' present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Proprietary Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets (if any).

Basis of Accounting

A fund's basis of accounting determines when a transaction or event is recognized in the fund's operating statement.

All governmental fund types, expendable trust funds, and agency funds use the modified accrual basis of accounting. Under this basis of accounting, transactions are recorded in the following manner:

> **Revenue Recognition** – Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.
>
> **Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for interest and principal on long-term debt, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Internal service and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

The District applies only those applicable pronouncements of the Financial Accounting Standards Board issued on or before November 30, 1989, in accounting and reporting for its proprietary operations.

Cash and Investments

Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

Cash and investments held by trustee include balances held in segregated accounts that are established for specific purposes. In the Internal Service Funds, trust accounts are established to finance future OPEB obligations. In the Employee Benefit Trust Funds, a trust account is

established for flexible benefits. Interest earned on these investments was allocated directly to those accounts.

Short-term, highly liquid debt instruments (including commercial paper, banker's acceptances, and U.S. Treasury and agency obligations) purchased with a remaining maturity of one year or less are reported at amortized cost. Other investments are reported at fair value.

Receivables

All receivables are shown net of any allowance for uncollectibles. No allowances for uncollectible have been recorded. The only receivables not expected to be collected within one year are property taxes receivable.

Inventories

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

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are reported using the consumption method and recorded as expenditure at the time of consumption.

Property Taxes

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

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. While, total revenue and fund balance are not significantly affected by the tax shift, the District's cash position is directly impacted.

Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following calendar year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The county remits taxes to the District at periodic intervals, as they are collected. A portion of property taxes levied is paid by the State of Minnesota through various credits, which are included in revenue from state sources in the financial statements.

Taxes which remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is deferred in the fund financial statements because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes is considered necessary.

Capital Assets

Capital assets are capitalized at historical cost or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of $10,000 or more for capitalizing capital assets. Groups of similar assets acquired at or near the same time for a single objective, with individual costs below this threshold are also capitalized if the costs of the assets are considered significant in the aggregate. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 3 to 15 years for furniture and equipment.

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

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

Deposits and Investments

Deposits – In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the School Board, including checking accounts, savings accounts, and non-negotiable certificates of deposits.

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

> **Custodial Credit Risk** – In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may be lost.
>
> Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The District's deposit policies do not further limit depository choices.

Investments

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

> **Custodial Credit Risk** – For investments, this is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the District

would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Although the District's investment policies do not directly address custodial credit risk, it typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities.

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

The District has an internal investment policy that limits investment choices and addresses these potential risks beyond the statutory limitations described above. The District's policy requires that investments be diversified to avoid unreasonable risks inherent in over investing in specific instruments, individual financing institutions, or maturities. No more than 66 percent of the total portfolio can be placed with any one depository. The maximum percentage, in which the portfolio can be invested, in specific instruments, is as follows:

U.S. treasury obligations	100 %
U.S. government agency securities and Instrumentalities of government sponsored corporations	75 %
Repurchase agreements	25 %
Certificates of deposit – FDIC covered	100 %
Certificates of deposit – savings and loans	75 %
Local government investment pool	75 %
Money market fund	75 %

Concentration Risk – This is the risk associated with investing a significant portion of the District's investments (considered 5 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds.

Interest Rate Risk – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an

interest rate is fixed, the greater the risk). The District's investment policies do not limit the maturities of investments; however, the District considers such things as interest rates and cash flow needs when purchasing investments.

Long-Term Obligations

Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs, if material, are reported as deferred charges and amortized over the term of the related debt.

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

Post-Employment Severance Benefits

The District provides post-employment severance benefits to certain eligible employees. The District finances these obligations with an internal service fund.

The District maintains various early retirement incentive payment plans for its employee groups. The amount of the early retirement incentive payment is calculated by converting a portion of accrued sick leave, by computing a benefit based solely on years of service, or a combination of both. No employee can receive a payment exceeding one year's salary. The post-employment benefits are based on contractual agreements with employee groups. These contractual agreements do not include any specific contribution or funding requirements.

The District has established a separate Retirement Incentive Pay Internal Service Fund to account for the post-employment severance benefits. The benefits are funded as the liability is incurred on an actuarially determined basis. In addition to the funding of accumulated benefits already earned, the District's funding policy requires an annual contribution of an amount equal to the current year service cost adjusted for any amortization.

Risk Management

The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District's insurance coverage in fiscal year 2026.

The District maintains the Dental Self-Insurance Internal Service Fund to account for and finance its uninsured risk of loss for an employee dental plan. The Internal Service Fund is funded by the District and employee contributions and interest income. The District pays for claims by an individual up to $1,000.

Although the District only pays up to $1,000 per individual per year, there is a possibility for loss if claims exceed premiums collected. The District does not expect this occurrence would have a material financial effect on the District.

Post-Employment Healthcare Benefit Plan

The District Provides post-employment healthcare benefits to certain eligible employees. The District provides these benefits in a single employer defined benefit healthcare plan administered by the District. The post-employment benefits are based on contractual agreements with employee groups. These contractual agreements do not include any specific contribution or funding requirements. These benefits are summarized as follows:

Other' Post – Employment Medical Plan – All retirees of the District have the option to continue their medical coverage into retirement. Retirees must pay the full district premium rate for their coverage and dependent coverage. Coverage in the District's plan ends at age 65.

Teachers' Post – Employment Medical Plan – For teachers with fifteen continuous years of service, they are eligible to receive a contribution towards the teacher's health insurance after retirement from age 55 until the employee qualifies for Medicare. The amount will be determined by multiplying the teacher's daily rate of pay at the time of retirement times the number of the teacher's accumulated sick leave days in excess of 123 days as of the date of retirement. However, the total amount will not exceed $37,800. The monthly district contribution toward the premium will be determined using the cumulative total amount earned divided by the number of months until the teacher qualifies for Medicare. The benefit amount will not exceed 100 percent of the premium of the insurance plan selected by the teacher. If the teacher's full time equivalent (FTE) status is not full-time at the time of retirement, the benefit will be prorated according to the teacher's current FTE.

Administrators' Post – Employment Medical Plan – The District pays for full medical plan coverage after retirement for certain administrators and their spouses and dependents until the employee qualifies for Medicare.

Flexible Benefit Plan

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

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

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

Amounts withheld for medical reimbursement and dependent care are paid by the District to a trust account maintained by an outside administrator monthly. Payments are made by the outside administrator to participating employees upon submitting a request for reimbursement of eligible expenses incurred by the employee. The medical reimbursement and dependent care

activity is included in the financial statements in the Post-Employment Benefits Revocable Trust Internal Service Fund and the Flexible Benefit Plan.

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

Restricted Assets

Restricted assets are cash and cash equivalents and the related interest receivable whose use is limited by legal requirements such as a bond indenture. Restricted assets are reported only in the district-wide financial statements. In the fund financial statements these assets have been reported as "cash and investments held by trustee" and the interest receivable is included within "accounts and interest receivable."

REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

		General Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service Fund	Total
Total Fund Balance, June 30, 2025	*	120,205,774	$ 6,447,488	$ 4,246,941	$ 7,883,792	$ 5,553,081	$ 144,337,076
FY 2026 Budgeted Revenue		327,243,265	19,266,973	17,220,874	23,311,775	34,810,450	421,853,337
FY 2026 Budgeted Expenditures		344,034,887	18,838,947	19,056,301	23,328,229	33,701,513	438,959,877
Revenue tactic not included in revised FY 2026 budget		2,000,000	-	-	-	-	2,000,000
Projected Fund Balance, June 30, 2026		105,414,152	6,875,514	2,411,514	7,867,338	6,662,018	129,230,536
Revenue (by source)							
Local Property Taxes		79,659,518	-	3,168,500	20,488,804	36,099,982	139,416,804
Investment Earnings and Other		6,414,074	1,751,303	13,188,519	626,044	425,000	22,404,940
State Sources		263,516,441	6,470,548	2,476,562	2,174,642	1,545,425	276,183,618
Federal Sources		-	11,355,706	-	-	-	11,355,706
Total Revenue		349,590,033	19,577,557	18,833,581	23,289,490	38,070,407	449,361,068
Expenditures (by program)							
Administration		12,403,882	-	-	-	-	12,403,882
District Support Services		7,406,954	-	-	-	-	7,406,954
Elementary and Secondary Regular Instruction		130,832,974	-	-	-	-	130,832,974
Vocational Education Instruction		3,771,416	-	-	-	-	3,771,416
Special Education Instruction		56,095,961	-	-	-	-	56,095,961
Instructional Support Services		15,302,365	-	-	-	-	15,302,365
Pupil Support Services		8,675,751	-	-	-	-	8,675,751
Transportation		34,747,110	-	-	-	-	34,747,110
Sites and Buildings		19,604,806	-	-	-	-	19,604,806
Fiscal and Other Fixed Cost Programs	**	78,919,889	-	-	-	-	78,919,889
Food and Nutrition Services		-	19,872,500	-	-	-	19,872,500
Community Service		-	-	20,226,681	-	-	20,226,681
Capital Outlay		-	-	-	25,753,258	-	25,753,258
Debt Service		-	-	-	-	36,809,552	36,809,552
Total Expenditures		367,761,108	19,872,500	20,226,681	25,753,258	36,809,552	470,423,099
Estimated Ending Fund Balance, June 30, 2027		$ 87,243,077	$ 6,580,571	$ 1,018,414	$ 5,403,570	$ 7,922,873	$ 108,168,505

*** Total fund balance, June 30, 2025 for the General Fund does not include special projects carryover from previous years.**

**** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.**

REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

		General Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service Fund	Total
Total Fund Balance, June 30, 2025	*	$ 120,205,774	$ 6,447,488	$ 4,246,941	$ 7,883,792	$ 5,553,081	$ 144,337,076
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FY 2026 Budgeted Expenditures		344,034,887	18,838,947	19,056,301	23,328,229	33,701,513	438,959,877
Revenue tactic not included in revised FY 2026 budget		2,000,000	-	-	-	-	2,000,000
Projected Fund Balance, June 30, 2026		105,414,152	6,875,514	2,411,514	7,867,338	6,662,018	129,230,536
Revenue (by source)							
Local Property Taxes		79,659,518	-	3,168,500	20,488,804	36,099,982	139,416,804
Investment Earnings and Other		6,414,074	1,751,303	13,188,519	626,044	425,000	22,404,940
State Sources		263,516,441	6,470,548	2,476,562	2,174,642	1,545,425	276,183,618
Federal Sources		-	11,355,706	-	-	-	11,355,706
Total Revenue		349,590,033	19,577,557	18,833,581	23,289,490	38,070,407	449,361,068
Expenditures (by program)							
Administration		12,403,882	-	-	-	-	12,403,882
District Support Services		7,406,954	-	-	-	-	7,406,954
Elementary and Secondary Regular Instruction		130,832,974	-	-	-	-	130,832,974
Vocational Education Instruction		3,771,416	-	-	-	-	3,771,416
Special Education Instruction		56,095,961	-	-	-	-	56,095,961
Instructional Support Services		15,302,365	-	-	-	-	15,302,365
Pupil Support Services		8,675,751	-	-	-	-	8,675,751
Transportation		34,747,110	-	-	-	-	34,747,110
Sites and Buildings		19,604,806	-	-	-	-	19,604,806
Fiscal and Other Fixed Cost Programs	**	78,919,889	-	-	-	-	78,919,889
Food and Nutrition Services		-	19,872,500	-	-	-	19,872,500
Community Service		-	-	20,226,681	-	-	20,226,681
Capital Outlay		-	-	-	25,753,258	-	25,753,258
Debt Service		-	-	-	-	36,809,552	36,809,552
Total Expenditures		367,761,108	19,872,500	20,226,681	25,753,258	36,809,552	470,423,099
Estimated Ending Fund Balance, June 30, 2027		$ 87,243,077	$ 6,580,571	$ 1,018,414	$ 5,403,570	$ 7,922,873	$ 108,168,505

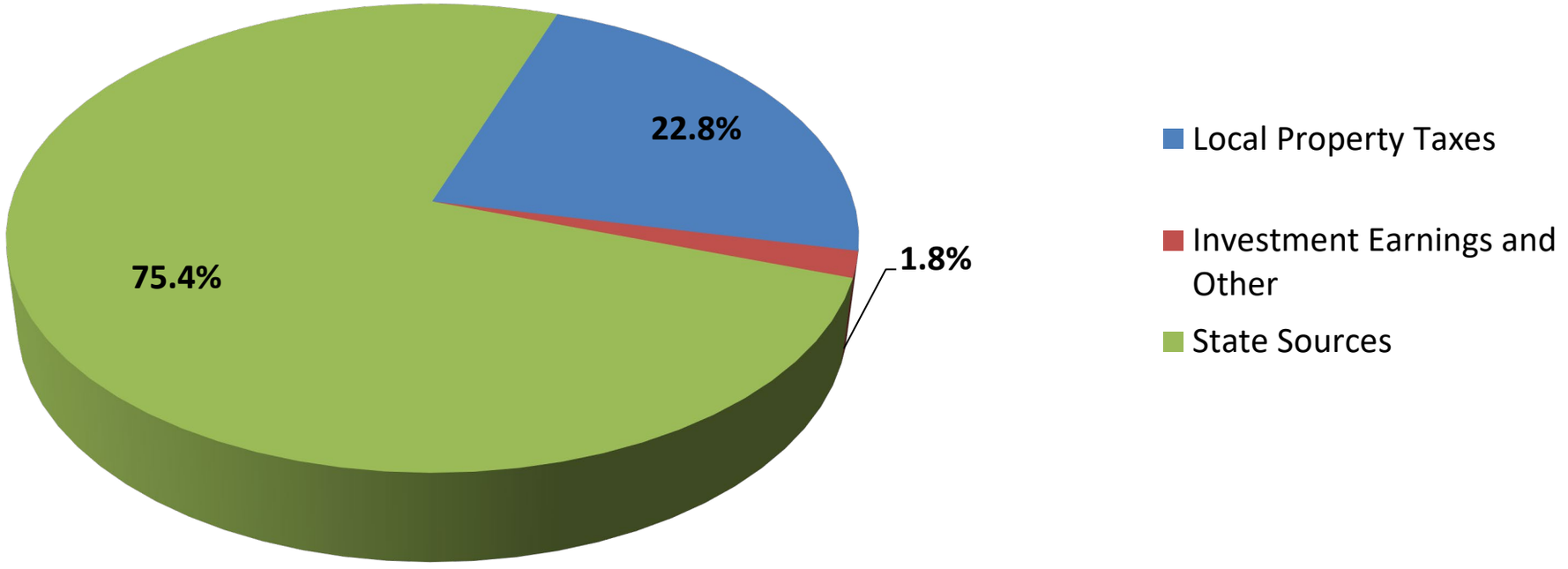
*** Total fund balance, June 30, 2025 for the General Fund does not include special projects carryover from previous years.**

**** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.**

GENERAL FUND REVENUE SUMMARY

Revenue (by source)	FY 2025 Actual	FY 2025 Revenue Per APU	FY 2026 Revised Budget	FY 2026 Revenue Per APU	FY 2027 Adopted Budget	FY 2027 Revenue Per APU
Local Property Taxes	$ 76,721,915	$ 3,362	$ 75,709,408	$ 3,292	$ 79,659,518	$ 3,420
Investment Earnings and Other	18,006,559	789	6,936,332	302	6,414,074	275
State Sources	236,195,562	10,349	244,597,525	10,637	263,516,441	11,314
Total Revenue	$ 330,924,036	$ 14,500	$ 327,243,265	$ 14,231	$ 349,590,033	$ 15,009
Total Adjusted Pupil Unit (APU)		22,823		22,995		23,292

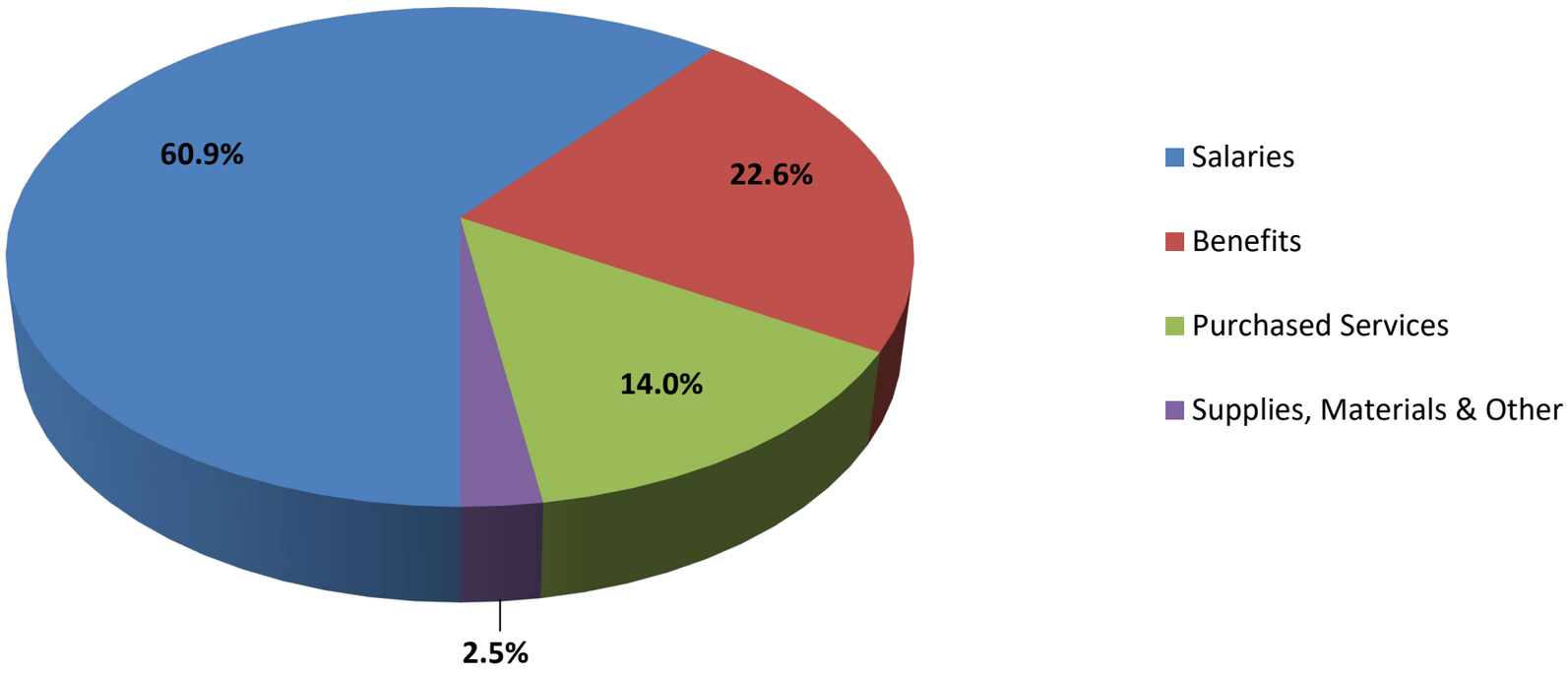
FY 2027 Adopted Budget



GENERAL FUND EXPENDITURE SUMMARY BY OBJECT

Expenditures (by object)	FY 2025 Actual	FY 2025 Expenditures Per APU	FY 2026 Revised Budget	FY 2026 Expenditures Per APU	FY 2027 Adopted Budget	FY 2027 Expenditures Per APU	Budget Percent Change
Salaries	$ 196,182,705	$ 8,596	$ 209,737,766	$ 9,121	$ 223,733,915	$ 9,606	6.7%
Benefits	71,979,505	3,154	78,469,085	3,412	83,266,287	3,575	6.1%
Purchased Services	38,405,390	1,683	47,067,183	2,047	51,408,234	2,207	9.2%
Supplies, Materials & Other	6,510,032	285	8,760,853	381	9,352,672	402	6.8%
Total Expenditures	$ 313,077,632	$ 13,718	$ 344,034,887	$ 14,961	$ 367,761,108	$ 15,790	6.9%
Total Adjusted Pupil Unit (APU)		22,823		22,995		23,292	

FY 2027 Adopted Budget



GENERAL FUND EXPENDITURE SUMMARY BY PROGRAM

Expenditures (by program)	FY 2025 Actual	FY 2025 Expenditures Per APU	FY 2026 Revised Budget	FY 2026 Expenditures Per APU	FY 2027 Adopted Budget	FY 2027 Expenditures Per APU
Administration	$ 15,107,815	$ 662	$ 11,717,623	$ 510	$ 12,403,882	$ 533
District Support Services	8,837,029	387	7,274,088	316	7,406,954	318
Elementary and Secondary Regular Instruction	159,609,691	6,993	124,771,195	5,426	130,832,974	5,617
Vocational Education Instruction	4,759,565	209	3,599,767	157	3,771,416	162
Special Education Instruction	63,298,377	2,773	49,612,710	2,158	56,095,961	2,408
Instructional Support Services	15,097,572	662	15,102,597	657	15,302,365	657
Pupil Support Services	11,385,833	499	8,946,529	389	8,675,751	372
Transportation	22,677,266	994	31,441,799	1,367	34,747,110	1,492
Sites and Buildings	20,139,408	882	17,392,643	756	19,604,806	842
Fiscal and Other Fixed Cost Programs	1,496,844	66 *	74,175,936	3,226 *	78,919,889	3,388
Total Expenditures	$ 322,409,400	$ 14,127	$ 344,034,887	$ 14,962	$ 367,761,108	$ 15,789
Total Adjusted Pupil Unit (APU)		22,823		22,995		23,292

*** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.**

FY 2027 Total General Fund Expenditures by Program = $367,761,108

Administration - 3.4% *

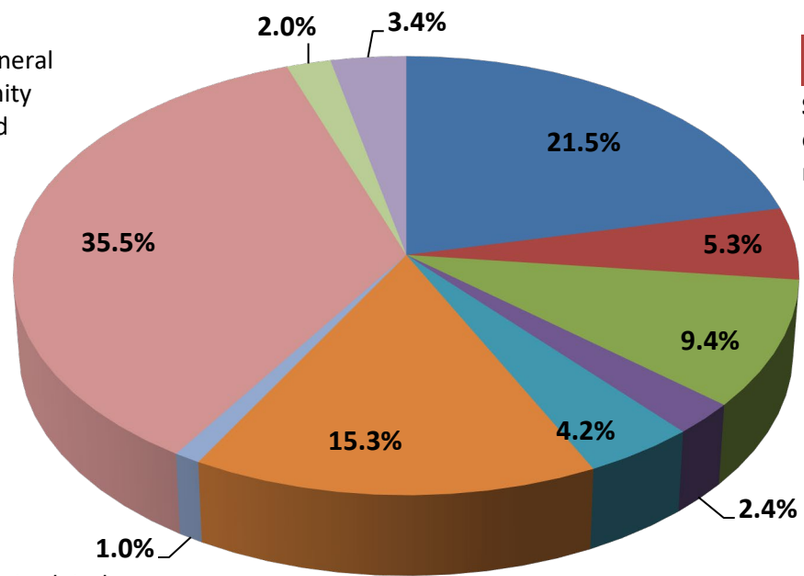
Administration includes the cost for general, instructional and school site administration - school board, superintendent, principals and directors of instructional areas.

Fiscal and Other Fixed Cost Programs - 21.5% **

Fiscal and Other Fixed Cost Programs includes the cost for fiscal and fixed cost activities. Employee benefits are centrally budgeted. At year-end, employees budgets are allocated to the appropriate program area.

District Support Services - 2.0% *

District Support Services includes the cost for general administrative support - administration, community relations, business services, human resources and information systems.



Sites and Buildings - 5.3% *

Sites and Buildings includes the cost of facilities - operations, utilities, repair, remodeling, maintenance, and grounds of the school district.

Elementary and Secondary Regular Instruction - 35.5% *

Elementary and Secondary Regular Instruction includes the cost related with the teaching of students, the interaction between teachers and students in the classroom and co-curricular activities at the pre-kindergarten, kindergarten, elementary and secondary levels.

Transportation - 9.4%

Transportation includes cost related to transporting of students to and from school or between schools for

Vocational Education Instruction - 1.0% *

Vocational Education Instruction includes the cost related to career and technical educational courses for students future employability.

Pupil Support Services - 2.4% *

Pupil Support Services includes the cost of support services provided to students - counseling, health services, and enrollment

Special Education Instruction - 15.3% *

Special Education Instruction includes the cost for activities providing learning experiences for students with disabilities, birth through age 22.

Instructional Support Services - 4.2% *

Instructional Support Services includes the cost of activities for assisting the instructional staff with the content and process of providing learning experiences for students - curriculum development, research assessment and accountability, technology, and staff development.

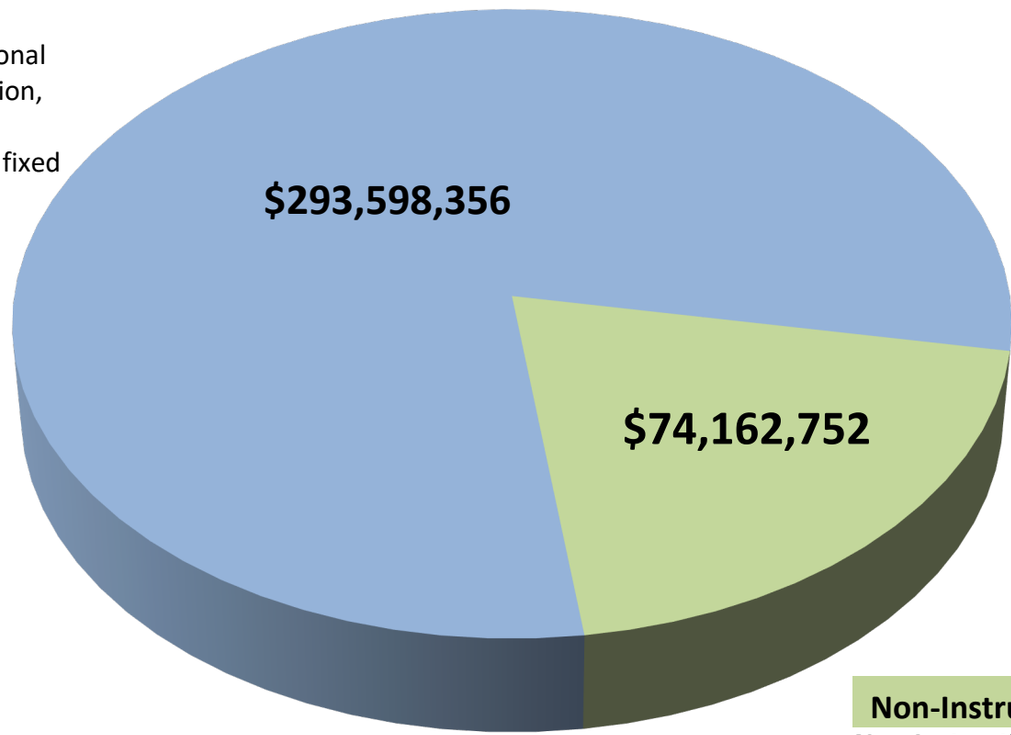
* Excludes employee benefits

** Includes employee benefits which are mainly attributed to elementary and secondary regular instruction

FY 2027 Total General Fund Expenditures = $367,761,108
Instructional vs. Non-Instructional

Instructional Expenditures - 79.9%

Instructional Expenditures include the following programs: elementary and secondary regular instruction, vocational education instruction, special education, instructional support services, pupil support services and fiscal and other fixed cost programs.



Non-Instructional Expenditures - 20.1%

Non-Instructional Expenditures include the following programs: administration, district support services, transportation and sites and buildings.

REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

		General Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service Fund	Total
Total Fund Balance, June 30, 2025	*	$ 120,205,774	$ 6,447,488	$ 4,246,941	$ 7,883,792	$ 5,553,081	$ 144,337,076
FY 2026 Budgeted Revenue		327,243,265	19,266,973	17,220,874	23,311,775	34,810,450	421,853,337
FY 2026 Budgeted Expenditures		344,034,887	18,838,947	19,056,301	23,328,229	33,701,513	438,959,877
Revenue tactic not included in revised FY 2026 budget		2,000,000	-	-	-	-	2,000,000
Projected Fund Balance, June 30, 2026		105,414,152	6,875,514	2,411,514	7,867,338	6,662,018	129,230,536
Revenue (by source)							
Local Property Taxes		79,659,518	-	3,168,500	20,488,804	36,099,982	139,416,804
Investment Earnings and Other		6,414,074	1,751,303	13,188,519	626,044	425,000	22,404,940
State Sources		263,516,441	6,470,548	2,476,562	2,174,642	1,545,425	276,183,618
Federal Sources		-	11,355,706	-	-	-	11,355,706
Total Revenue		349,590,033	19,577,557	18,833,581	23,289,490	38,070,407	449,361,068
Expenditures (by program)							
Administration		12,403,882	-	-	-	-	12,403,882
District Support Services		7,406,954	-	-	-	-	7,406,954
Elementary and Secondary Regular Instruction		130,832,974	-	-	-	-	130,832,974
Vocational Education Instruction		3,771,416	-	-	-	-	3,771,416
Special Education Instruction		56,095,961	-	-	-	-	56,095,961
Instructional Support Services		15,302,365	-	-	-	-	15,302,365
Pupil Support Services		8,675,751	-	-	-	-	8,675,751
Transportation		34,747,110	-	-	-	-	34,747,110
Sites and Buildings		19,604,806	-	-	-	-	19,604,806
Fiscal and Other Fixed Cost Programs	**	78,919,889	-	-	-	-	78,919,889
Food and Nutrition Services		-	19,872,500	-	-	-	19,872,500
Community Service		-	-	20,226,681	-	-	20,226,681
Capital Outlay		-	-	-	25,753,258	-	25,753,258
Debt Service		-	-	-	-	36,809,552	36,809,552
Total Expenditures		367,761,108	19,872,500	20,226,681	25,753,258	36,809,552	470,423,099
Estimated Ending Fund Balance, June 30, 2027		$ 87,243,077	$ 6,580,571	$ 1,018,414	$ 5,403,570	$ 7,922,873	$ 108,168,505

*** Total fund balance, June 30, 2025 for the General Fund does not include special projects carryover from previous years.**

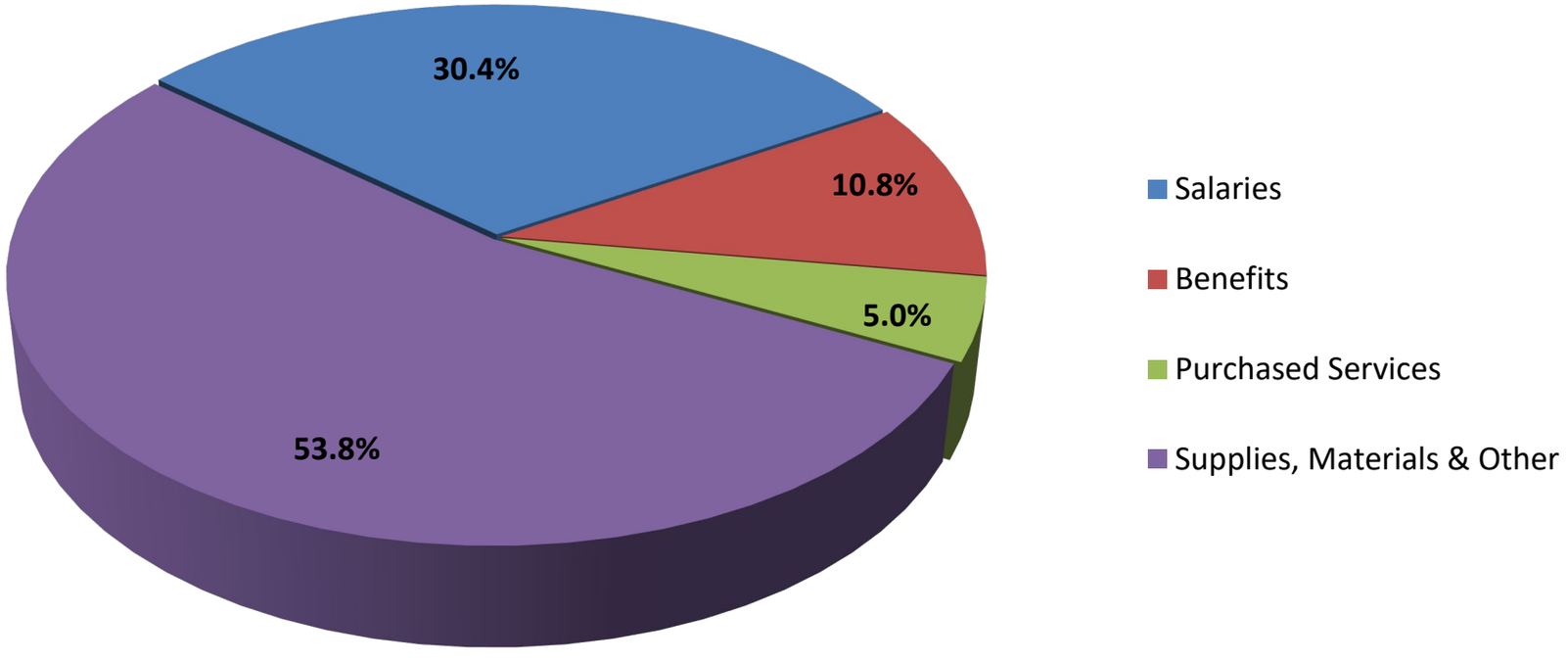
**** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.**

FOOD AND NUTRITION SERVICES FUND EXPENDITURE SUMMARY BY OBJECT

Expenditures (by object)	FY 2025 Actual*	FY 2026 Revised Budget	FY 2027 Adopted Budget	Budget Increase (Decrease)	Budget Percent Change
Salaries	$ 5,518,043	$ 5,705,505	$ 6,040,001	$ 334,496	5.86%
Benefits	1,732,396	1,871,550	2,137,082	265,532	14.19%
Purchased Services	717,579	710,750	1,002,750	292,000	41.08%
Supplies, Materials & Other	9,300,056	10,551,142	10,692,667	141,525	1.34%
Total Expenditures	$ 17,268,074	$ 18,838,947	$ 19,872,500	$ 1,033,553	5.49%

*** Actual amounts include special funded projects (grants)**

FY 2027 Adopted Budget



REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

		General Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service Fund	Total
Total Fund Balance, June 30, 2025	*	$ 120,205,774	$ 6,447,488	$ 4,246,941	$ 7,883,792	$ 5,553,081	$ 144,337,076
FY 2026 Budgeted Revenue		327,243,265	19,266,973	17,220,874	23,311,775	34,810,450	421,853,337
FY 2026 Budgeted Expenditures		344,034,887	18,838,947	19,056,301	23,328,229	33,701,513	438,959,877
Revenue tactic not included in revised FY 2026 budget		2,000,000	-	-	-	-	2,000,000
Projected Fund Balance, June 30, 2026		105,414,152	6,875,514	2,411,514	7,867,338	6,662,018	129,230,536
Revenue (by source)							
Local Property Taxes		79,659,518	-	3,168,500	20,488,804	36,099,982	139,416,804
Investment Earnings and Other		6,414,074	1,751,303	13,188,519	626,044	425,000	22,404,940
State Sources		263,516,441	6,470,548	2,476,562	2,174,642	1,545,425	276,183,618
Federal Sources		-	11,355,706	-	-	-	11,355,706
Total Revenue		349,590,033	19,577,557	18,833,581	23,289,490	38,070,407	449,361,068
Expenditures (by program)							
Administration		12,403,882	-	-	-	-	12,403,882
District Support Services		7,406,954	-	-	-	-	7,406,954
Elementary and Secondary Regular Instruction		130,832,974	-	-	-	-	130,832,974
Vocational Education Instruction		3,771,416	-	-	-	-	3,771,416
Special Education Instruction		56,095,961	-	-	-	-	56,095,961
Instructional Support Services		15,302,365	-	-	-	-	15,302,365
Pupil Support Services		8,675,751	-	-	-	-	8,675,751
Transportation		34,747,110	-	-	-	-	34,747,110
Sites and Buildings		19,604,806	-	-	-	-	19,604,806
Fiscal and Other Fixed Cost Programs	**	78,919,889	-	-	-	-	78,919,889
Food and Nutrition Services		-	19,872,500	-	-	-	19,872,500
Community Service		-	-	20,226,681	-	-	20,226,681
Capital Outlay		-	-	-	25,753,258	-	25,753,258
Debt Service		-	-	-	-	36,809,552	36,809,552
Total Expenditures		367,761,108	19,872,500	20,226,681	25,753,258	36,809,552	470,423,099
Estimated Ending Fund Balance, June 30, 2027		$ 87,243,077	$ 6,580,571	$ 1,018,414	$ 5,403,570	$ 7,922,873	$ 108,168,505

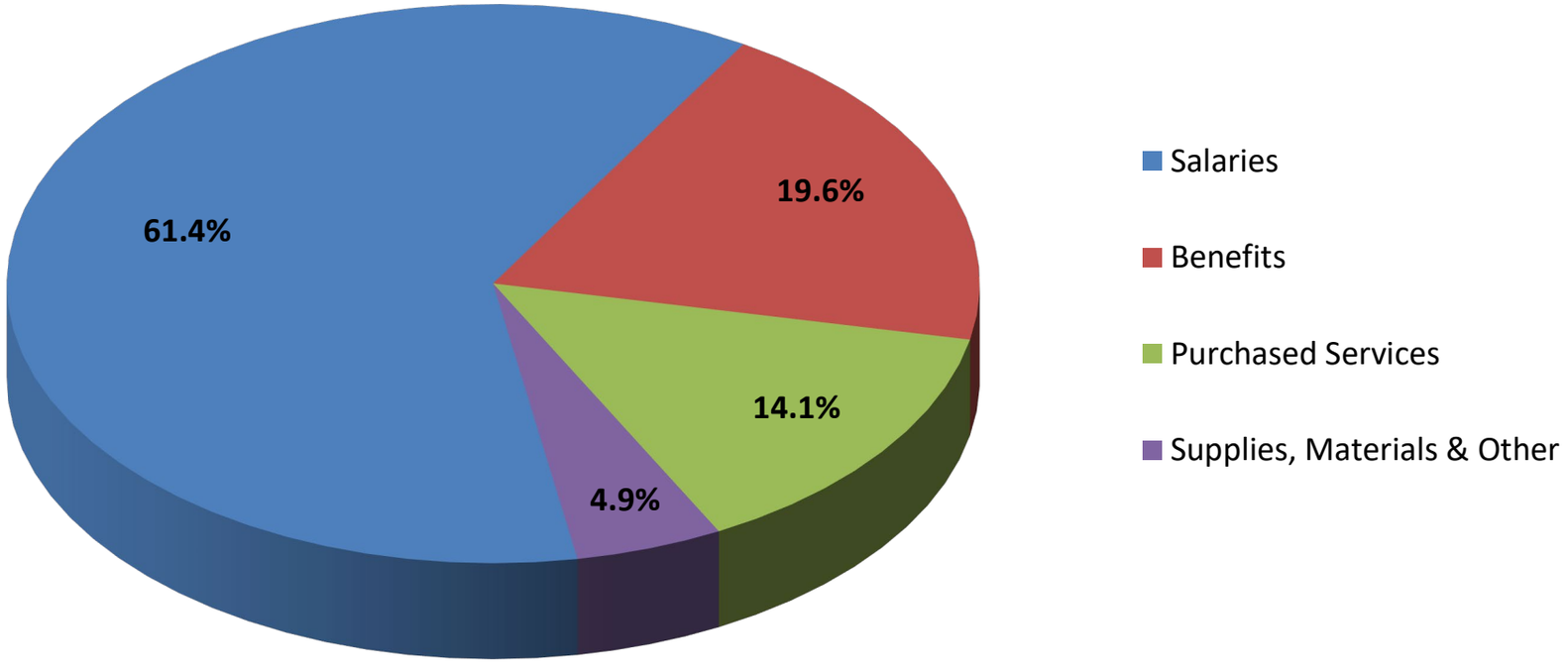
*** Total fund balance, June 30, 2025 for the General Fund does not include special projects carryover from previous years.**

**** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.**

COMMUNITY SERVICE FUND EXPENDITURE SUMMARY BY OBJECT

Expenditures (by object)	FY 2025 Actual	FY 2026 Revised Budget	FY 2027 Adopted Budget	Budget Increase (Decrease)	Budget Percent Change
Salaries	$ 11,478,924	$ 11,777,562	$ 12,408,126	$ 630,564	5.35%
Benefits	3,354,661	3,715,767	3,972,143	256,376	6.90%
Purchased Services	2,707,421	2,619,072	2,856,914	237,842	9.08%
Supplies, Materials & Other	816,414	943,900	989,498	45,598	4.83%
Total Expenditures	$ 18,357,420	$ 19,056,301	$ 20,226,681	$ 1,170,380	6.14%

FY 2027 Adopted Budget



REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

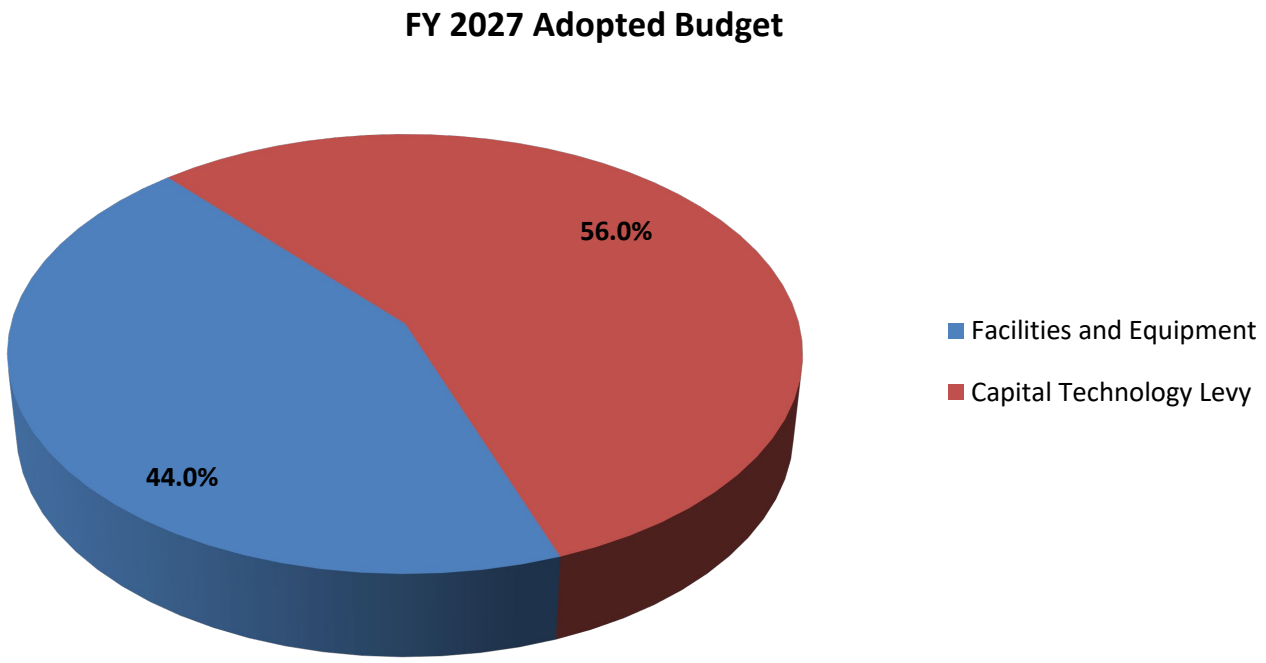
		General Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service Fund	Total
Total Fund Balance, June 30, 2025	*	$ 120,205,774	$ 6,447,488	$ 4,246,941	$ 7,883,792	$ 5,553,081	$ 144,337,076
FY 2026 Budgeted Revenue		327,243,265	19,266,973	17,220,874	23,311,775	34,810,450	421,853,337
FY 2026 Budgeted Expenditures		344,034,887	18,838,947	19,056,301	23,328,229	33,701,513	438,959,877
Revenue tactic not included in revised FY 2026 budget		2,000,000	-	-	-	-	2,000,000
Projected Fund Balance, June 30, 2026		105,414,152	6,875,514	2,411,514	7,867,338	6,662,018	129,230,536
Revenue (by source)							
Local Property Taxes		79,659,518	-	3,168,500	20,488,804	36,099,982	139,416,804
Investment Earnings and Other		6,414,074	1,751,303	13,188,519	626,044	425,000	22,404,940
State Sources		263,516,441	6,470,548	2,476,562	2,174,642	1,545,425	276,183,618
Federal Sources		-	11,355,706	-	-	-	11,355,706
Total Revenue		349,590,033	19,577,557	18,833,581	23,289,490	38,070,407	449,361,068
Expenditures (by program)							
Administration		12,403,882	-	-	-	-	12,403,882
District Support Services		7,406,954	-	-	-	-	7,406,954
Elementary and Secondary Regular Instruction		130,832,974	-	-	-	-	130,832,974
Vocational Education Instruction		3,771,416	-	-	-	-	3,771,416
Special Education Instruction		56,095,961	-	-	-	-	56,095,961
Instructional Support Services		15,302,365	-	-	-	-	15,302,365
Pupil Support Services		8,675,751	-	-	-	-	8,675,751
Transportation		34,747,110	-	-	-	-	34,747,110
Sites and Buildings		19,604,806	-	-	-	-	19,604,806
Fiscal and Other Fixed Cost Programs	**	78,919,889	-	-	-	-	78,919,889
Food and Nutrition Services		-	19,872,500	-	-	-	19,872,500
Community Service		-	-	20,226,681	-	-	20,226,681
Capital Outlay		-	-	-	25,753,258	-	25,753,258
Debt Service		-	-	-	-	36,809,552	36,809,552
Total Expenditures		367,761,108	19,872,500	20,226,681	25,753,258	36,809,552	470,423,099
Estimated Ending Fund Balance, June 30, 2027		$ 87,243,077	$ 6,580,571	$ 1,018,414	$ 5,403,570	$ 7,922,873	$ 108,168,505

*** Total fund balance, June 30, 2025 for the General Fund does not include special projects carryover from previous years.**

**** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.**

CAPITAL/LAND PROCEEDS FUND EXPENDITURE SUMMARY BY OBJECT

Expenditures (by object)	FY 2025 Actual	FY 2026 Revised Budget	FY 2027 Adopted Budget	Budget Increase (Decrease)	Budget Percent Change
Facilities and Equipment	$ 8,171,818	$ 9,119,872	$ 11,324,647	$ 2,204,775	24.18%
Capital Technology Levy	13,925,229	14,208,357	14,428,611	220,254	1.55%
Total Expenditures	$ 22,097,047	$ 23,328,229	$ 25,753,258	$ 2,425,029	10.40%



Community Engagement										
ACCOUNT MANAGER TITLE	**FD**	**ORG**	**PRG**	**FIN**	**OBJ**	**CRS**	**TITLE**	**FY2027 Facilities and Equipment**	**FY2027 Capital Technology Levy**	**PROJECT NUMBER**
Software										
COMMUNITY RELATIONS	05	005	130	000	465	000	NONINSTRUC SOFTWARE/LICEN	11,051		27 CE-01, CS-03, 05
COMMUNITY EDUCATION	05	005	520	000	465	000	NON-INSTRUCT TECH DEVICES	48,000		27 CS-02
							Sub Total	59,051	-	
Equipment										
COMMUNITY RELATIONS	05	500	130	000	540	000	EQUIPMENT	18,000		27 CS-04, 06, 07
COMMUNITY EDUCATION	05	500	580	000	540	000	EQUIPMENT	4,000		27 CS-08
							Sub Total	22,000	-	
							Community Engagement Total	**81,051**	-	

DLTL (Department of Leadership Teaching and Learning)										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	FY2027 Facilities and Equipment	FY2027 Capital Technology Levy	PROJECT NUMBER
Facilities Lease										
CURRICULUM INSTRUCTION	05	200	211	000	370	000	RENTAL LAND & BLDGS	100,000		27 OP-03
							Sub Total	100,000	-	
Media/Software										
ENGLISH LEARNERS	05	006	219	000	405	000	NONINSTRUC SOFTWARE/LICEN	20,000		27 EE-01
CAREER TECHNOLOGY	05	006	399	830	406	000	INSTRUCT SOFTWARE/LIC AGR	228,000		27 LA-04
CAREER TECHNOLOGY	05	006	399	830	406	130	INSTRUCT SOFTWARE/LIC AGR	25,000		27 LA-03
CURRICULUM INSTRUCTION	05	006	626	000	406	000	INSTRUCT SOFTWARE/LIC AGR	487,000		27 LA-02
CURRICULUM INSTRUCTION	05	006	626	000	406	130	INSTRUCT SOFTWARE/LIC AGR	125,000		27 LA-03
STUDENT SERVICES	05	006	790	000	406	130	INSTRUCT SOFTWARE/LIC AGR	11,000		27 LA-03
CURRICULUM INSTRUCTION	05	005	200	356	460	000	TEXTBOOKS & WORKBOOKS	829,793		27 FUND BALANCE CARRYOVER
ELEMENTARY	05	006	210	000	460	130	TEXTBOOKS & WORKBOOKS	220,000		27 LA-03
ENGLISH LEARNERS	05	006	219	000	460	130	TEXTBOOKS & WORKBOOKS	100,000		27 LA-03
CURRICULUM INSTRUCTION	05	200	211	000	460	130	TEXTBOOKS & WORKBOOKS	474,046		27 LA-03
SECONDARY	05	332	211	000	460	000	TEXTBOOKS & WORKBOOKS	4,055		27 OP-02
SECONDARY	05	333	211	000	460	000	TEXTBOOKS & WORKBOOKS	1,864		27 OP-02
SECONDARY	05	334	211	000	460	000	TEXTBOOKS & WORKBOOKS	1,783		27 OP-02
SECONDARY	05	388	211	000	460	000	TEXTBOOKS & WORKBOOKS	3,568		27 OP-02
SECONDARY	05	390	211	000	460	000	TEXTBOOKS & WORKBOOKS	4,893		27 OP-02
SECONDARY	05	394	211	000	460	000	TEXTBOOKS & WORKBOOKS	2,938		27 OP-02
AREA LEARNING CENTER	05	702	211	303	460	000	TEXTBOOKS & WORKBOOKS	232		27 OP-02
ELEMENTARY	05	165	210	000	465	000	NON-INSTRUCT TECH DEVICES	600		27 OP-02
ELEMENTARY	05	189	210	000	465	000	NON-INSTRUCT TECH DEVICES	2,500		27 OP-02
SPECIAL EDUCATION	05	197	400	000	465	000	NON-INSTRUCT TECH DEVICES	566		27 OP-02
SECONDARY	05	386	211	000	465	000	NON-INSTRUCT TECH DEVICES	1,524		27 OP-02
ELEMENTARY	05	174	210	000	466	000	INSTRUCTIONAL TECH DEVICE	1,000		27 OP-02
ELEMENTARY	05	183	210	000	466	000	INSTRUCTIONAL TECH DEVICE	1,117		27 OP-02
ELEMENTARY	05	189	210	000	466	000	INSTRUCTIONAL TECH DEVICE	2,704		27 OP-02
CURRICULUM INSTRUCTION	05	006	626	000	470	000	MEDIA RESOURCES	200,000		27 LA-01
CURRICULUM INSTRUCTION	05	165	626	000	470	000	MEDIA RESOURCES	2,000		27 OP-02
CURRICULUM INSTRUCTION	05	168	626	000	470	000	MEDIA RESOURCES	400		27 OP-02
CURRICULUM INSTRUCTION	05	182	626	000	470	000	MEDIA RESOURCES	1,000		27 OP-02
CURRICULUM INSTRUCTION	05	183	626	000	470	000	MEDIA RESOURCES	2,000		27 OP-02
CURRICULUM INSTRUCTION	05	187	626	000	470	000	MEDIA RESOURCES	1,000		27 OP-02
CURRICULUM INSTRUCTION	05	189	626	000	470	000	MEDIA RESOURCES	1,140		27 OP-02
							Sub Total	2,756,723	-	

DLTL (Department of Leadership Teaching and Learning)										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	FY2027 Facilities and Equipment	FY2027 Capital Technology Levy	PROJECT NUMBER
Apparel, Furniture, Equipment										
ACTIVITIES	05	200	292	000	502	000	APPAREL	5,000		27 AC-01
ACTIVITIES	05	332	292	000	502	000	APPAREL	71,720		27 AC-01
ACTIVITIES	05	388	291	000	502	000	APPAREL	24,996		27 AC-02
ACTIVITIES	05	388	292	000	502	000	APPAREL	33,902		27 AC-01
ACTIVITIES	05	390	292	000	502	000	APPAREL	84,095		27 AC-01
CAREER TECHNOLOGY	05	006	399	000	530	000	EQUIPMENT	203,546		27 LA-06
ELEMENTARY	05	166	210	000	530	000	EQUIPMENT	12,300		27 OP-04
SPECIAL EDUCATION	05	166	400	000	530	000	EQUIPMENT	6,185		27 OP-04
STUDENT SERVICES	05	166	720	000	530	000	EQUIPMENT	4,758		27 OP-04
ELEMENTARY	05	165	210	000	534	000	FURNITURE	2,000		27 OP-02
ELEMENTARY	05	168	210	000	534	000	FURNITURE	5,828		27 OP-02
CURRICULUM INSTRUCTION	05	200	211	000	534	000	FURNITURE	150,014		27 OP-01, 02
SECONDARY	05	006	211	000	540	130	EQUIPMENT	66,000		27 LA-03
MUSIC	05	006	259	000	540	130	EQUIPMENT	278,954		27 LA-03
CAREER TECHNOLOGY	05	006	399	000	540	000	EQUIPMENT	25,000		27 LA-05
STUDENT SERVICES	05	006	720	000	540	000	EQUIPMENT	10,000		27 SS-01
ELEMENTARY	05	165	210	000	540	000	EQUIPMENT	2,575		27 OP-02
ELEMENTARY	05	166	210	000	540	000	EQUIPMENT	25,843		27 OP-02, 04
ELEMENTARY	05	168	210	000	540	000	EQUIPMENT	1,859		27 OP-02
ELEMENTARY	05	171	210	000	540	000	EQUIPMENT	4,692		27 OP-02
ELEMENTARY	05	173	210	000	540	000	EQUIPMENT	6,786		27 OP-02
ELEMENTARY	05	174	210	000	540	000	EQUIPMENT	4,453		27 OP-02
ELEMENTARY	05	175	210	000	540	000	EQUIPMENT	3,627		27 OP-02
ELEMENTARY	05	178	210	000	540	000	EQUIPMENT	4,684		27 OP-02
ELEMENTARY	05	179	210	000	540	000	EQUIPMENT	3,541		27 OP-02
ELEMENTARY	05	181	210	000	540	000	EQUIPMENT	4,079		27 OP-02
ELEMENTARY	05	182	210	000	540	000	EQUIPMENT	2,788		27 OP-02
ELEMENTARY	05	183	210	000	540	000	EQUIPMENT	4,847		27 OP-02
ELEMENTARY	05	184	210	000	540	000	EQUIPMENT	6,181		27 OP-02
ELEMENTARY	05	185	210	000	540	000	EQUIPMENT	4,787		27 OP-02
ELEMENTARY	05	187	210	000	540	000	EQUIPMENT	5,825		27 OP-02
CURRICULUM INSTRUCTION	05	187	626	000	540	000	EQUIPMENT	1,432		27 OP-02
ELEMENTARY	05	189	210	000	540	000	EQUIPMENT	1,128		27 OP-02
ELEMENTARY	05	196	210	000	540	000	EQUIPMENT	4,930		27 OP-02
SPECIAL EDUCATION	05	197	400	000	540	000	EQUIPMENT	4,368		27 OP-02

DLTL (Department of Leadership Teaching and Learning)										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	FY2027 Facilities and Equipment	FY2027 Capital Technology Levy	PROJECT NUMBER
SECONDARY	05	311	211	000	540	000	EQUIPMENT	2,601		27 OP-02
SECONDARY	05	332	211	000	540	000	EQUIPMENT	22,018		27 OP-02
ACTIVITIES	05	332	292	000	540	000	EQUIPMENT	25,000		27 AC-01
SECONDARY	05	333	211	000	540	000	EQUIPMENT	10,120		27 OP-02
SECONDARY	05	334	211	000	540	000	EQUIPMENT	9,680		27 OP-02
SPECIAL EDUCATION	05	342	400	000	540	000	EQUIPMENT	1,007		27 OP-02
SECONDARY	05	386	211	000	540	000	EQUIPMENT	8,272		27 OP-02
SECONDARY	05	388	211	000	540	000	EQUIPMENT	19,371		27 OP-02
ACTIVITIES	05	388	292	000	540	000	EQUIPMENT	25,000		27 AC-01
SECONDARY	05	390	211	000	540	000	EQUIPMENT	26,563		27 OP-02
ACTIVITIES	05	390	292	000	540	000	EQUIPMENT	25,000		27 AC-01
SECONDARY	05	394	211	000	540	000	EQUIPMENT	15,954		27 OP-02
AREA LEARNING CENTER	05	702	211	303	540	000	EQUIPMENT	1,259		27 OP-02
							Sub Total	1,274,568	-	
							DLTL Total	**4,131,291**	**-**	

HART (Human and Administrative Resources Team)										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	FY2027 Facilities and Equipment	FY2027 Capital Technology Levy	PROJECT NUMBER
Tech Support Staff										
SECURITY & EMERGENCY MGMT	05	005	108	795	170	000	NON INSTRUCTIONAL SUPPORT		67,811	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	210	000	FICA/MEDICARE		5,188	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	214	000	PERA		5,086	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	219	000	MN PAID LEAVE		298	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	220	000	EMPLOYEE INSURANCE		8,587	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	230	000	LIFE		57	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	235	000	DENTAL		336	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	240	000	DISABILITY INCOME		125	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	250	000	RSP		1,080	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	251	000	EMPLOYER HLTH SAVINGS ACT		2,400	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	270	000	WORKERS COMPENSATION		278	27 SM-10
							Sub Total	-	91,246	
Supplies										
PURCHASING	05	005	720	000	401	000	GENERAL SUPPLIES	35,000		27 BA-06
							Sub Total	35,000	-	
Equipment										
ADMINISTRATION	05	005	105	000	530	000	REPLACEMENT EQUIPMENT	125,000		27 BA-05
ADMINISTRATION	05	005	105	007	530	000	REPLACEMENT EQUIPMENT	10,000		27 BA-03
PURCHASING	05	005	114	000	530	000	REPLACEMENT EQUIPMENT	100,000		27 BA-01
OPERATIONS FACILITIES	05	005	810	000	530	000	REPLACEMENT EQUIPMENT	407,050		27 FO-04, 05, 06
SECURITY & EMERGENCY MGMT	05	005	813	000	530	000	REPLACEMENT EQUIPMENT	200,000		27 SM-01
SECURITY & EMERGENCY MGMT	05	005	813	795	530	000	REPLACEMENT EQUIPMENT		373,195	27 SM-07, 08, 09
SECURITY & EMERGENCY MGMT	05	005	813	795	555	000	NONINSTRUCT TECH HARDWARE		1,666,385	27 SM-02, 03, 04, 05, 06
OPERATIONS FACILITIES	05	005	818	000	530	000	REPLACEMENT EQUIPMENT	798,296		27 FO-01, 03
OPERATIONS FACILITIES	05	005	818	000	580	000	PRINCIPAL ON CAP LEASE	96,316		27 FO-08
OPERATIONS FACILITIES	05	005	818	000	581	000	PRINCIPAL ON CAP LEASE	8,612		27 FO-08
OPERATIONS FACILITIES	05	005	850	000	511	000	SITE IMPROVEMENTS	32,000		27 FO-02
OPERATIONS FACILITIES	05	005	850	000	530	000	REPLACEMENT EQUIPMENT	10,000		27 FO-07
							Sub Total	1,787,274	2,039,580	
Tax Assessments										
BUSINESS SERVICES	05	005	850	000	896	000	TAXES	1,059,000		27 BA-02
							Sub Total	1,059,000	-	
							HART Total	**2,881,274**	**2,130,826**	

I2T2 (Instructional and Information Technology Team)										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	FY2027 Facilities and Equipment	FY2027 Capital Technology Levy	PROJECT NUMBER
Tech Support Staff										
INFO SYSTEMS & NETWORK	05	005	140	795	170	000	NON INSTRUCTIONAL SUPPORT		559,880	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	210	000	FICA/MEDICARE		42,831	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	214	000	PERA		41,991	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	219	000	MN PAID LEAVE		2,463	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	220	000	EMPLOYEE INSURANCE		91,984	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	230	000	LIFE		513	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	235	000	DENTAL		1,680	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	240	000	DISABILITY INCOME		1,036	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	250	000	RSP		6,000	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	251	000	EMPLOYER HLTH SAVINGS ACT		19,000	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	270	000	WORKERS COMPENSATION		2,296	27 NS-06
TECHNOLOGY	05	005	619	795	170	000	NON INSTRUCTIONAL SUPPORT		65,952	27 IT-01
TECHNOLOGY	05	005	619	795	210	000	FICA/MEDICARE		5,045	27 IT-01
TECHNOLOGY	05	005	619	795	214	000	PERA		4,947	27 IT-01
TECHNOLOGY	05	005	619	795	219	000	MN PAID LEAVE		290	27 IT-01
TECHNOLOGY	05	005	619	795	230	000	LIFE		57	27 IT-01
TECHNOLOGY	05	005	619	795	235	000	DENTAL		122	27 IT-01
TECHNOLOGY	05	005	619	795	270	000	WORKERS COMPENSATION		270	27 IT-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	160	000	CLERICAL ESP		923,559	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	170	000	NON INSTRUCTIONAL SUPPORT		1,329,382	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	182	000	CASUAL		12,500	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	210	000	FICA/MEDICARE		172,350	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	214	000	PERA		168,971	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	219	000	MN PAID LEAVE		9,913	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	220	000	EMPLOYEE INSURANCE		451,236	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	230	000	LIFE		1,906	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	235	000	DENTAL		10,387	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	240	000	DISABILITY INCOME		4,168	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	250	000	RSP		15,237	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	251	000	EMPLOYER HLTH SAVINGS ACT		83,822	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	270	000	WORKERS COMPENSATION		9,237	27 TD-01
							Sub Total	-	4,039,025	

I2T2 (Instructional and Information Technology Team)										
ACCOUNT MANAGER TITLE	**FD**	**ORG**	**PRG**	**FIN**	**OBJ**	**CRS**	**TITLE**	**FY2027 Facilities and Equipment**	**FY2027 Capital Technology Levy**	**PROJECT NUMBER**
Software										
INFO SYSTEMS & NETWORK	05	005	140	000	465	000	NON-INSTRUCT TECH DEVICES	55,444		27 NS-02
INFO SYSTEMS & NETWORK	05	005	140	795	405	000	NONINSTRUC SOFTWARE/LICEN		3,119,616	27 NS-01, IS-01, 02, 03, 04, 05
INFO SYSTEMS & NETWORK	05	005	140	795	465	000	NON-INSTRUCT TECH DEVICES		438,083	27 NS-02, 05
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	405	000	NONINSTRUC SOFTWARE/LICEN		85,606	27 TD-02, 09
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	455	000	NON-INSTRUCT TECH SUPPLIES		156,215	27 TD-10, 12, 14
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	465	000	NON-INSTRUCT TECH DEVICES		60,000	27 TD-04, 06
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	466	000	INSTRUCTIONAL TECH DEVICE		2,618,024	27 TD-04, 05, 08, 11, 13
							Sub Total	55,444	6,477,544	
Equipment										
INFO SYSTEMS & NETWORK	05	005	140	000	555	000	NONINSTRUCT TECH HARDWARE	510,600		27 NS-05
INFO SYSTEMS & NETWORK	05	005	140	795	555	000	NONINSTRUCT TECH HARDWARE		520,400	27 NS-04, 05
TECHNOLOGY	05	005	619	795	555	000	NONINSTRUCT TECH HARDWARE		200,000	27 IT-02
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	530	000	REPLACEMENT EQUIPMENT		25,000	27 TD-04
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	560	000	PRIN ON COMP/TECH LEASES		967,693	27 TD-03, 07
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	561	000	INT ON COMP/TECH LEASES		68,123	27 TD-03, 07
							Sub Total	510,600	1,781,216	
							I2T2 Total	**566,044**	**12,297,785**	

Lease Levy										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	FY2027 Facilities and Equipment	FY2027 Capital Technology Levy	PROJECT NUMBER
Facilities Lease										
OPERATIONS FACILITIES	05	005	850	000	316	000	MN JOINT POWERS AGENCIES	360,627		27 BA-04
OPERATIONS FACILITIES	05	005	105	000	370	000	LEASES (NWFSC)	56,000		27 BA-04
OPERATIONS FACILITIES	05	005	850	389	370	000	LEASES (CBVAT, Timberland)	160,000		27 BA-04
OPERATIONS FACILITIES	05	005	850	389	570	000	LEASES (ID 287,ALC, SPED)	548,282		28 BA-04
OPERATIONS FACILITIES	05	005	850	389	571	000	LEASES (ID 287,ALC, SPED)	350,000		29 BA-04
OPERATIONS FACILITIES	05	005	850	389	570	000	SR HIGH & ELEM ADDITIONS	1,635,000		30 BA-04
OPERATIONS FACILITIES	05	005	850	389	571	000	SR HIGH & ELEM ADDITIONS	270,488		31 BA-04
							Sub Total	3,380,397	-	
Facilities Lease Athletics										
LEASE	05	332	850	389	370	413	RENTAL LAND & BLDGS	15,000		27 BA-04
LEASE	05	332	850	389	370	421	RENTAL LAND & BLDGS	1,550		27 BA-04
LEASE	05	332	850	389	370	431	RENTAL LAND & BLDGS	1,000		27 BA-04
LEASE	05	332	850	389	370	435	RENTAL LAND & BLDGS	2,400		27 BA-04
LEASE	05	332	850	389	370	441	RENTAL LAND & BLDGS	1,000		27 BA-04
LEASE	05	388	850	389	370	000	RENTAL LAND & BLDGS	140,000		27 BA-04
LEASE	05	388	850	389	370	401	RENTAL LAND & BLDGS	350		27 BA-04
LEASE	05	388	850	389	370	413	RENTAL LAND & BLDGS	5,000		27 BA-04
LEASE	05	388	850	389	370	425	RENTAL LAND & BLDGS	1,000		27 BA-04
LEASE	05	390	850	389	370	401	RENTAL LAND & BLDGS	6,000		27 BA-04
LEASE	05	390	850	389	370	413	RENTAL LAND & BLDGS	12,000		27 BA-04
LEASE	05	390	850	389	370	417	RENTAL LAND & BLDGS	90,000		27 BA-04
LEASE	05	390	850	389	370	431	RENTAL LAND & BLDGS	1,000		27 BA-04
LEASE	05	390	850	389	370	435	RENTAL LAND & BLDGS	7,290		27 BA-04
LEASE	05	390	850	389	370	441	RENTAL LAND & BLDGS	1,000		27 BA-04
							Sub Total	284,590	-	
							Lease Levy Total	**3,664,987**	**-**	
							Total	**11,324,647**	**14,428,611**	

REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

		General Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service Fund	Total
Total Fund Balance, June 30, 2025	*	$ 120,205,774	$ 6,447,488	$ 4,246,941	$ 7,883,792	$ 5,553,081	$ 144,337,076
FY 2026 Budgeted Revenue		327,243,265	19,266,973	17,220,874	23,311,775	34,810,450	421,853,337
FY 2026 Budgeted Expenditures		344,034,887	18,838,947	19,056,301	23,328,229	33,701,513	438,959,877
Revenue tactic not included in revised FY 2026 budget		2,000,000	-	-	-	-	2,000,000
Projected Fund Balance, June 30, 2026		105,414,152	6,875,514	2,411,514	7,867,338	6,662,018	129,230,536
Revenue (by source)							
Local Property Taxes		79,659,518	-	3,168,500	20,488,804	36,099,982	139,416,804
Investment Earnings and Other		6,414,074	1,751,303	13,188,519	626,044	425,000	22,404,940
State Sources		263,516,441	6,470,548	2,476,562	2,174,642	1,545,425	276,183,618
Federal Sources		-	11,355,706	-	-	-	11,355,706
Total Revenue		349,590,033	19,577,557	18,833,581	23,289,490	38,070,407	449,361,068
Expenditures (by program)							
Administration		12,403,882	-	-	-	-	12,403,882
District Support Services		7,406,954	-	-	-	-	7,406,954
Elementary and Secondary Regular Instruction		130,832,974	-	-	-	-	130,832,974
Vocational Education Instruction		3,771,416	-	-	-	-	3,771,416
Special Education Instruction		56,095,961	-	-	-	-	56,095,961
Instructional Support Services		15,302,365	-	-	-	-	15,302,365
Pupil Support Services		8,675,751	-	-	-	-	8,675,751
Transportation		34,747,110	-	-	-	-	34,747,110
Sites and Buildings		19,604,806	-	-	-	-	19,604,806
Fiscal and Other Fixed Cost Programs	**	78,919,889	-	-	-	-	78,919,889
Food and Nutrition Services		-	19,872,500	-	-	-	19,872,500
Community Service		-	-	20,226,681	-	-	20,226,681
Capital Outlay		-	-	-	25,753,258	-	25,753,258
Debt Service		-	-	-	-	36,809,552	36,809,552
Total Expenditures		367,761,108	19,872,500	20,226,681	25,753,258	36,809,552	470,423,099
Estimated Ending Fund Balance, June 30, 2027		$ 87,243,077	$ 6,580,571	$ 1,018,414	$ 5,403,570	$ 7,922,873	$ 108,168,505

*** Total fund balance, June 30, 2025 for the General Fund does not include special projects carryover from previous years.**

**** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.**

Osseo Area Schools

INFORMATIONAL SECTION

Osseo Area Schools

TO: School Board
Dr. Kim Hiel, Superintendent
FROM: John Morstad, Executive Director of Finance and Operations
Kelly Benusa, Director of Business Services
SUBJECT: FY 2027 Budget
DATE: June 23, 2026

Recommendation

We recommend that the School Board adopt the proposed FY 2027 budget. The budget projects a FY 2027 year-end fund balance of 23.7% of expenditures, or approximately 12.3 weeks of operations, which remains above the District's 5% fund balance policy and within desired financial parameters.

Background

The enclosed FY 2027 budget proposal has been developed consistent with School Board direction and prior board action, including preliminary levy approval, operating and capital budget work sessions, and approval of key FY 2027 adjustments at the February 24, 2026, regular meeting.

Date		Board Action/Direction
Sept. 23, 2025	Regular Meeting	**Action:** Approve preliminary FY 2027 levy at maximum
Nov. 11, 2025	Work Session	**Direction:** • Agree to FY 2027 budget planning process • Provide direction on budget planning • Prepare for December approval of FY 2027 levy limitation and certification
Dec. 16, 2025	Regular Meeting	**Action:** Approve FY 2027 levy limitation certification
Feb. 10, 2026	Work Session	**Direction:** • FY 2027 operating funds budget development and proposal • FY 2027 capital budget development and proposal
Feb. 24, 2026	Regular Meeting	**Action:** • Approve FY 2026 mid-year budget adjustments • Approve FY 2027 operating fund adjustments (PEAR Summary) • Approve FY 2027 capital expenditure budget

Summary of proposed FY 2027 General Fund Budget
Comparison to Prior Year

Compared with the FY 2026 revised budget, the proposed FY 2027 General Fund budget reflects revenue of $349.6 million, expenditures of $367.8 million, and an anticipated operating deficit of $18.2 million, resulting in a projected year-end fund balance of $87.2 million.

	FY 2027 Proposed Budget	Revised Budget FY 2026 Revised Budget	Difference Dollar / % Change
Revenue	$349,590,033	$327,243,265	$22,346,768 6.8%
Expenditures	$367,761,108	$344,034,887	$23,726,221 6.9%
FY 2026 Revenue Strategy Not Included		$2,000,000	
End of Year Fund Balance	$87,243,077	$105,414,152	$(18,171,075)
Year-End Fund Balance as % of Expenditures	23.7%	30.6%	

Major expenditure adjustments reflected in the FY 2027 proposed budget include the following:

- Board-approved FY 2027 budget adjustments on February 24, 2026, total a net increase of $2,250,390 and include the following LRFP items:
  - Enrollment alignment: $906,098.
  - Additional custodial staffing for increased high school square footage: $385,749.
  - Revenue-related reductions for student support personnel aid of $(415,027) and school library aid of $(136,004).
  - Minnesota paid leave payroll tax: $389,266.
  - Remaining operating capacity for Aspen Ridge Elementary: $1,120,308.
- Board-approved one-year strategic investment in special education staffing on February 24, 2026: $2,747,842, partially offset by an estimated $1,923,489 in FY 2028 revenue.
- Board-approved FY 2026 mid-year budget adjustment savings on February 24, 2026: $66,920.
- Crest View rebuild start-up costs approved for FY 2026 were delayed to FY 2027: $350,000.
- Planned elimination of the FY 2026 compensatory maximum hold harmless for FY 2027: $1,038,025.

With these adjustments, expenditure growth totals 6.9%, exceeding the District's 3.0% expenditure trend target. This increase is primarily driven by board-approved strategic investments, compensation and benefit changes, transportation and utility cost increases, and timing shifts from FY 2026 into FY 2027.

The net effect of the revenue and expenditure budget variance results in an anticipated FY 2027 operating deficit of $18,171,075 and a projected year-end fund balance of $87.2 million.

Comparison to February 24, 2026, projections

The proposed FY 2027 budget reflects detailed line-item development and updated calculations rather than the percentage-based assumptions used in the February 24, 2026, forecast model.

Compared with the February 24, 2026, projections, revenue is higher by $5,052,304, expenditures are higher by $9,348,482, and year-end fund balance is lower by $2,296,178.

	Proposed Adopted Budget FY 2027	**FY 2027 February Projection (Feb. 24, 2026)**	**Difference Dollar / % Change**
Revenue	$349,590,033	$344,537,729	$5,052,304 1.47%
Expenditures	$367,761,108	$358,412,626	$9,348,482 2.61%
End of Year Fund Balance	$87,243,077	$89,539,255	$(2,296,178)
Year-End Fund Balance as % of Expenditures	23.7%	25.0%	

Revenue is higher by $5,052,304. The table below summarizes the major differences from the February estimate.

Revenue Variance Drivers: Increase of $5,052,304	Increase of	Decrease of
Special education revenue increase, including an additional $2 million federal tuition adjustment	$1,655,453	
Desegregation transportation revenue increase driven by FY 2026 projected costs used in the FY 2027 formula	$1,600,000	
Abatement revenue increase	$ 1,107,078	
General education aid increased 2.69%, or $202 to the basic formula allowance (total adjusted pupil unit estimate 23,292 for FY 2027). Variance reflects updated student estimates from February projections to adopted budget.	$1,010,716	
Interest revenue decrease		$(950,000)
Third-party medical billing revenue increase	$ 297,853	
Operating referendum revenue increase	$ 205,608	
English learner revenue increase	$ 126,169	
Other miscellaneous revenues combined for a $573 decrease		$(573)

Expenditures are higher by $9,348,482. The table below summarizes the major differences from the February estimate.

Salaries - Net Increase of $3,647,324	Increase of	Decrease of
Strategic investment special education staffing one-year only for FY 2027	$2,747,842	
Special education salaries and benefits shifted from the federal grant to state expenditures to maximize federal special education tuition adjustment revenue (see revenue table).	$1,462,886	
Projected settlements and FTE adjustments were reflected in salaries for the adopted budget and will be realigned to benefits at the FY 2027 mid-year revision		$(1,143,167)
Attrition and allocation of staff	$ 520,018	

Add back salaries from FY 2026 mid-year for one-time savings	$ 59,745	
Benefits – Net increase of $2,443,129		
Medical insurance and HSA increases reflect FY 2027 UMR and PEIP rates and employee plan migration	$2,952,111	
Other items combined (TRA, FICA, PERA, retirement savings plan and other benefits); total FTE adjustments taken in salary for adopted budget and realigned with benefits at mid-year revision for FY 2027		$(508,982)
Purchased Services - Net Increase of $2,929,036		
Transportation contracts increased 7.5%	$2,974,845	
Other purchased services remained at 0% for FY 2027 budgeting		$(1,092,306)
Utilities reflect anticipated increases of 26.1% for electricity and 10.0% for natural gas	$ 752,000	
Tuition increased $600,000 for post-secondary education options (PSEO), partially offset by Intermediate District 287 projections decreasing $(212,678)	$ 387,322	
Add back purchased services from FY 2026 mid-year for one-time savings/cost		$(92,825)
Other Services - Net Increase of $328,993		
Other miscellaneous adjustments: partially offset by other services remained at 0% for FY 2027 budgeting	$ 191,879	
Add back other services from FY 2026 mid-year for one-time savings/cost	$ 100,000	
Transferred special education supplies from federal grant to state expenditures to maximize revenue through federal special education tuition adjustment (see revenues)	$ 37,114	

Next Steps:

- June 23, 2026 - School Board approval of the FY 2027 budget for all funds.
- July 2026 - Preparation begins for the FY 2026 audit.
- November 17, 2026 - School Board acceptance of FY 2026 audit results.

Osseo Area Schools

Five-Year Financial Projection - General Fund

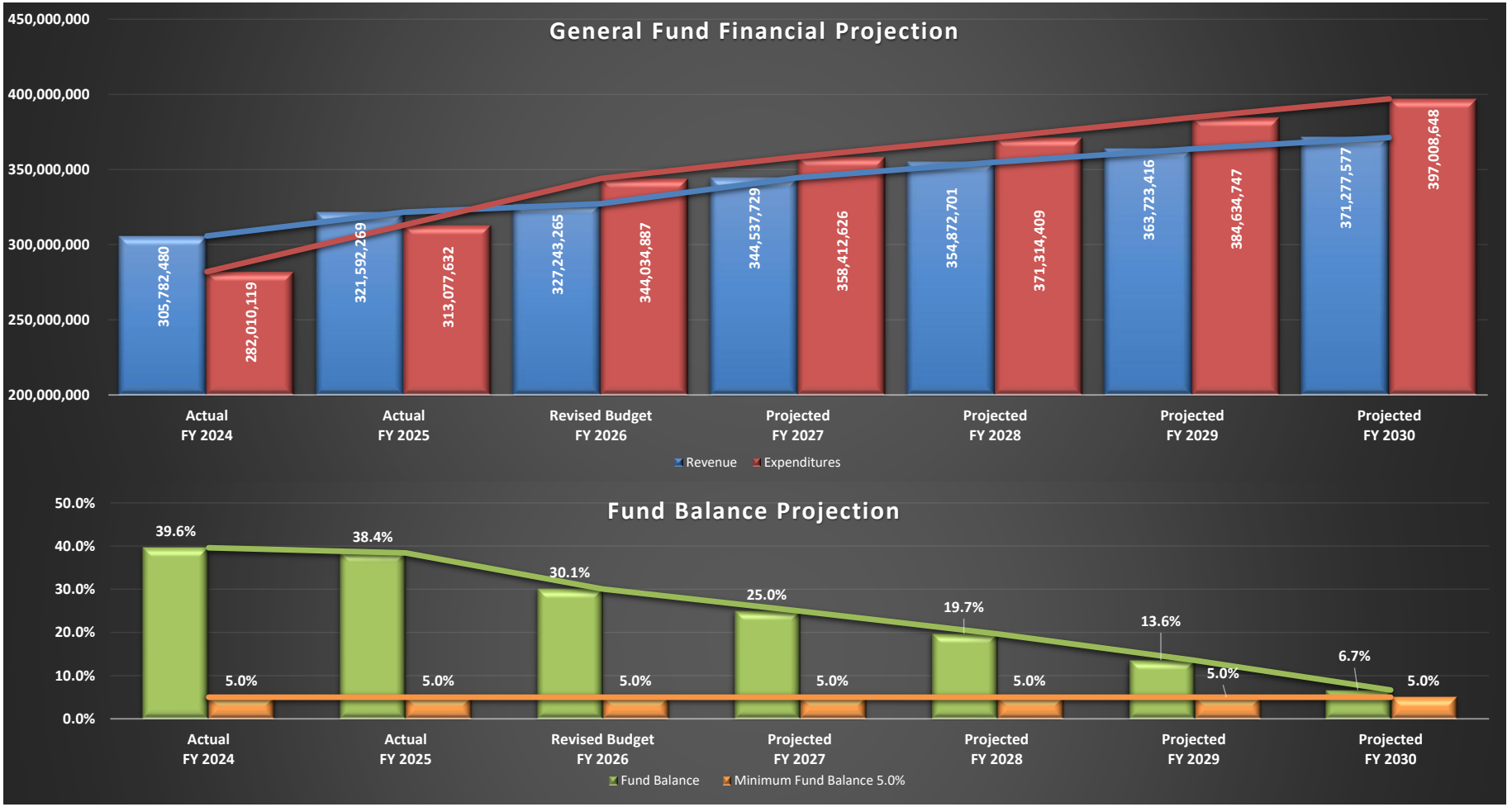
Categories	Actual FY 2024	Actual FY 2025	% Chg	Revised Budget FY 2026	% Chg	Projected FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg
Revenue	305,782,480	321,592,269	5.2%	327,243,265	1.8%	344,537,729	5.3%	354,872,701	3.0%	363,723,416	2.5%	371,277,577	2.1%
Expenditures	282,010,119	313,077,632	11.0%	344,034,887	9.9%	358,412,626	4.2%	371,314,409	3.6%	384,634,747	3.6%	397,008,648	3.2%
Difference over/(under)	23,772,361	8,514,637		(16,791,622)		(13,874,897)		(16,441,708)		(20,911,331)		(25,731,071)	
Assigned/Unassigned Fund Balance	111,691,137	120,205,774		103,414,152		89,539,255		73,097,547		52,186,216		26,455,144	
Fund Balance %	**39.6%**	**38.4%**		**30.1%**		**25.0%**		**19.7%**		**13.6%**		**6.7%**	
		Operational Adjustments				-		-		-		-	

Assumptions

General Formula increase estimates 2.69% FY 2027, 2.5% FY 2028, 2% FY 2029, 2.1% FY 2030, future years 2% minimum and 3% cap tied to inflation

Expenditure increase of 3.0% annually

0 total operational adjustments



Osseo Area Schools
General Fund
FY 2027 Budget Planning Scenario Financial Forecast

	Actual 2024	Actual 2025	Revised 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Baseline							
Revenues	$305,782,480	$321,592,269	$327,243,265	$330,344,408	$345,139,969	$353,903,682	$360,345,143
Expenditures	282,010,119	313,077,632	344,034,887	356,076,108	371,161,413	382,715,451	393,725,454
Known one-time adjustments to revenue				106,006			
Known adjustments to revenue				10,184,201	4,202,346	3,491,491	3,774,058
Known adjustments to expenditures				2,533,953	1,611,970	1,695,616	834,859
Baseline operating balance							
Fund Balance (beginning of year)	87,918,776	111,691,137	120,205,774	103,414,152	85,332,700	61,901,633	34,885,739
Fund Balance (end of year)	111,691,137	120,205,774	103,414,152	85,332,700	61,901,633	34,885,739	4,444,626
Change in fund balance	$23,772,361	$8,514,637	($16,791,622)	($18,081,452)	($23,431,068)	($27,015,894)	($30,441,112)
Operational reductions to maintain fund balance at 5%					(3,000,000)	(4,000,000)	(4,000,000)
Adjusted fund balance	$111,691,137	$120,205,774	$103,414,152	$85,332,700	$64,901,633	$41,885,739	$15,444,626
Fund Balance as a % of Budgeted/Projected Expenditure	39.6%	38.4%	30.1%	23.8%	17.6%	11.0%	4.0%
Tactics							
Revenues with tactics	$305,782,480	$321,592,269	$327,243,265	$330,344,408	$349,149,089	$359,434,068	$366,673,386
Expenditures with tactics	282,010,119	313,077,632	344,034,887	356,076,108	370,957,068	384,310,413	398,096,963
Tactics related to revenue							
Basic formula allowance tied to inflation, minimum 2% increase & capped at 3% **(Known)**				4,401,422	4,129,305	3,491,491	3,774,058
Special education cross-subsidy funded at 50% for FY 2027 **(Known)**				1,619,432			
Transportation contract impact on revenue				3,903,114	1,521,266	797,857	830,133
English Learner (EL) increase $1,775 per pupil, $630 concentration & 25% EL cross subsidy **(Known)**				3,553,830			
Prior year levy adjustments (equity, transition, local optional, reemployment, judgment) - one-time **(Known)**				106,006			
Current year levy changes (referendum, equity, transition, local optional) **(Known)**				1,287,516			
Student support personnel aid $48.73(FY2025) to $30.05(FY2026 & FY2027) to $34.32(FY2028) per APU **(Known)**					99,963		
School library aid $16.11 (FY2025) to $10.27 (FY2026 & FY2027)to $9.12 (FY2028) per APU **(Known)**					(26,922)		
Special ed. aid reduction for transportation reimbursed 95% for FY 2026 and 90% for FY 2027 **(Known)**				(677,999)			
Operating referendum timeline (10 year)	**1**	**2 (GE)**	**3**	**4 (GE)**	**5**	**6 (GE)**	**7**
Tactics related to expenditures							
Enrollment alignment adjustment **(Known)**				903,489	1,611,970	1,695,616	834,859
Other - reduce trend to 3.00%				(1,720,174)	(1,792,063)	(1,856,572)	(1,923,174)
Remaining operating capacity for Aspen Ridge Elementary estimate $1.2 million **(Known)**				1,232,944			
Transportation contract impact on expenditures and boundary changes				2,093,771	464,393	485,290	
Crest View new site start up costs approved for FY 2026 - delay until FY 2027 **(Known)**				350,000			
BBF additional custodial staff due to increased square footage at high schools (Known)				385,749			
Student support personnel aid expenditure reduction due to revenue change				(435,027)	99,963		
School library aid expenditures reduction due to revenue change				(136,004)	(26,922)		
Compensatory maximum hold harmless estimate - one-year only **(Known)**				(1,038,025)			
Minnesota Paid Leave expansion **(Known)**				632,876			
Add back one-time savings from FY 2026 mid-year adjustment **(Known)**				66,920			
Operational additions/(reductions)							
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	87,918,776	111,691,137	120,205,774	103,414,152	89,539,255	73,097,547	52,186,216
Fund Balance (end of year)	111,691,137	120,205,774	103,414,152	89,539,255	73,097,547	52,186,216	26,455,144
Change in fund balance	$23,772,361	$8,514,637	($16,791,622)	($13,874,897)	($16,441,708)	($20,911,331)	($25,731,071)
Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	39.6%	38.4%	30.1%	25.0%	19.7%	13.6%	6.7%
5% of Budgeted/Projected Expenditures Minimum	$14,100,506	$15,653,882	$17,201,744	$17,920,631	$18,565,720	$19,231,737	$19,850,432
				Projected Revenue Assumption (FY 2027 - FY2030)			0.0%
				Projected Expenditure Assumption (FY 2027 - FY2030)			3.5%

Note: Projected revenue also includes fiscal year projected enrollment change and projected increase for voter-approved operating referendum inflation.
GE - General Election year
*** Operating referendum approved November 2022 for 10 years expires in FY 2033**

Osseo Area Schools

Five-Year Financial Projection - General Fund

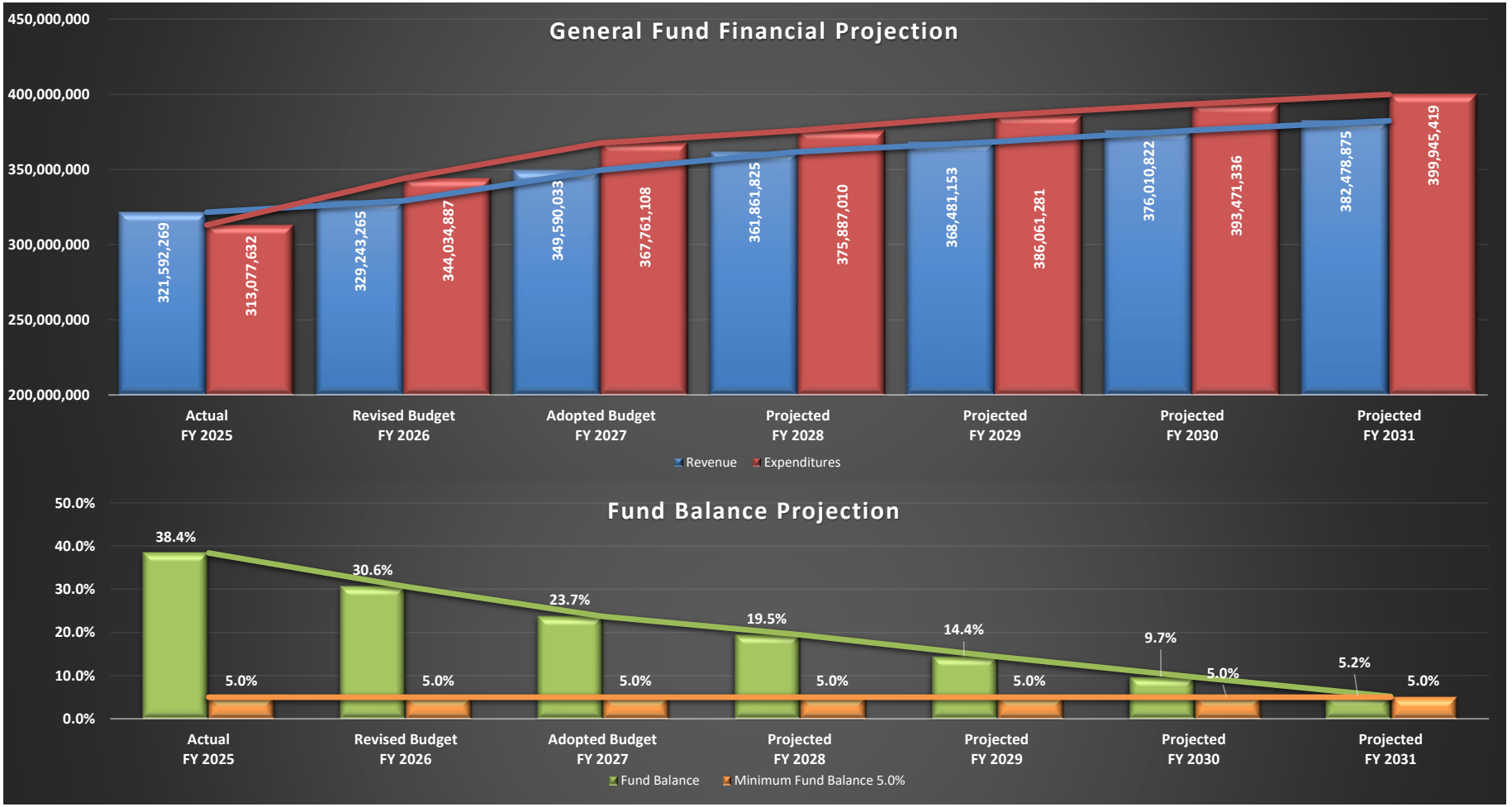
Categories	Actual FY 2025	Revised Budget FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	321,592,269	329,243,265	2.4%	349,590,033	6.2%	361,861,825	3.5%	368,481,153	1.8%	376,010,822	2.0%	382,478,875	1.7%
Expenditures	313,077,632	344,034,887	9.9%	367,761,108	6.9%	375,887,010	2.2%	386,061,281	2.7%	393,471,336	1.9%	399,945,419	1.6%
Difference over/(under)	8,514,637	(14,791,622)		(18,171,075)		(14,025,184)		(17,580,127)		(17,460,515)		(17,466,544)	
Assigned/Unassigned Fund Balance	120,205,774	105,414,152		87,243,077		73,217,893		55,637,766		38,177,251		20,710,707	
Fund Balance %	**38.4%**	**30.6%**		**23.7%**		**19.5%**		**14.4%**		**9.7%**		**5.2%**	
		Operational Adjustments				(2,000,000)		(3,000,000)		(5,000,000)		(6,000,000)	

Assumptions

General Formula increase estimates 3% FY 2028, 2% FY 2029, 2.1% FY 2030, 2% FY 2031, future years 2% minimum and 3% cap tied to inflation

Expenditure increase of 3.0% annually

(16,000,000) total operational adjustments



Osseo Area Schools
General Fund
FY 2028 Budget Planning Scenario Financial Forecast

	Actual 2025	Revised 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$321,592,269	$327,243,265	$349,590,033	$353,608,482	$365,878,699	$371,413,251	$378,764,743
Expenditures	313,077,632	344,034,887	367,761,108	380,632,747	389,911,219	400,347,190	406,936,547
Known adjustments to revenue		2,000,000		8,253,343	2,602,454	4,597,570	3,714,133
Known adjustments to expenditures				(906,932)	1,897,661	828,218	669,942
Baseline operating balance							
Fund Balance (beginning of year)	111,691,137	120,205,774	105,414,152	87,243,077	69,379,087	51,051,361	33,886,775
Fund Balance (end of year)	120,205,774	105,414,152	87,243,077	69,379,087	46,051,361	25,886,775	8,759,162
Change in fund balance	$8,514,637	($14,791,622)	($18,171,075)	($17,863,990)	($23,327,726)	($25,164,586)	($25,127,613)
Operational reductions to maintain fund balance at 5%				(3,000,000)	(5,000,000)	(8,000,000)	(9,000,000)
Adjusted fund balance	$120,205,774	$105,414,152	$87,243,077	$72,379,087	$54,051,361	$36,886,775	$20,759,162
Fund Balance as a % of Budgeted/Projected Expenditure	38.4%	30.6%	23.7%	19.2%	14.0%	9.4%	5.2%
Tactics							
Revenues with tactics	$321,592,269	$327,243,265	$349,590,033	$353,608,482	$365,878,699	$371,413,251	$378,764,743
Expenditures with tactics	313,077,632	344,034,887	367,761,108	380,632,747	389,043,055	399,573,425	407,242,833
Tactics related to revenue							
Basic formula allowance tied to inflation, minimum 2% increase & capped at 3% **(Known)**				5,243,850	3,536,085	3,841,726	3,714,133
FY 2027 One-year strategic investment for special education staffing **(Known)**				1,923,489	(1,923,489)		
Transportation contract impact on revenue **(Known)**				1,120,591	762,767	755,844	
Special education decrease from FY 2027 LRFP adjustments **(Known)**				(107,628)			
English Learner (EL) increase from FY 2027 LRFP adjustments on 25% EL cross subsidy **(Known)**					227,091		
Student support personnel aid $30.05 (FY2026 & FY2027) to $34.32 (FY2028) per APU **(Known)**				99,963			
School library aid $10.27 (FY2026 & FY2027)to $9.12 (FY2028) per APU **(Known)**				(26,922)			
Special ed. aid adjust for federal tuition adjustment in FY 2026 **(Known)**		2,000,000					
Operating referendum timeline (10 year)	**2 (GE)**	**3**	**4 (GE)**	**5**	**6 (GE)**	**7**	**8 (GE)**
Tactics related to expenditures							
Enrollment alignment adjustment **(Known)**				1,315,967	1,425,422	828,218	669,942
Other - reduce trend to 3.00%				(1,838,806)	(1,879,435)	(1,930,306)	(1,967,357)
FY 2027 One-year strategic investment for special education staffing **(Known)**				(2,747,842)			
Transportation contract impact on expenditures **(Known)**				451,903	472,239		
Student support personnel aid expenditure reduction due to revenue change **(Known)**				99,963			
School library aid expenditures reduction due to revenue change **(Known)**				(26,922)			
Operational additions/(reductions)				(2,000,000)	(3,000,000)	(5,000,000)	(6,000,000)
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	111,691,137	120,205,774	105,414,152	87,243,077	73,217,893	55,637,766	38,177,251
Fund Balance (end of year)	120,205,774	105,414,152	87,243,077	73,217,893	55,637,766	38,177,251	20,710,707
Change in fund balance	$8,514,637	($14,791,622)	($18,171,075)	($14,025,184)	($17,580,127)	($17,460,515)	($17,466,544)
Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	38.4%	30.6%	23.7%	19.5%	14.4%	9.7%	5.2%
5% of Budgeted/Projected Expenditures Minimum	$15,653,882	$17,201,744	$18,388,055	$18,794,350	$19,303,064	$19,673,567	$19,997,271
				Projected Revenue Assumption (FY 2028 - FY2031)			0.0%
				Projected Expenditure Assumption (FY 2028 - FY2031)			3.5%

Note: Projected revenue also includes fiscal year projected enrollment change and projected increase for voter-approved operating referendum inflation.

GE - General Election year

*** Operating referendum approved November 2022 for 10 years expires in FY 2033**

Osseo Area Schools ISD # 279

Five-Year Financial Projection - Food and Nutrition Services

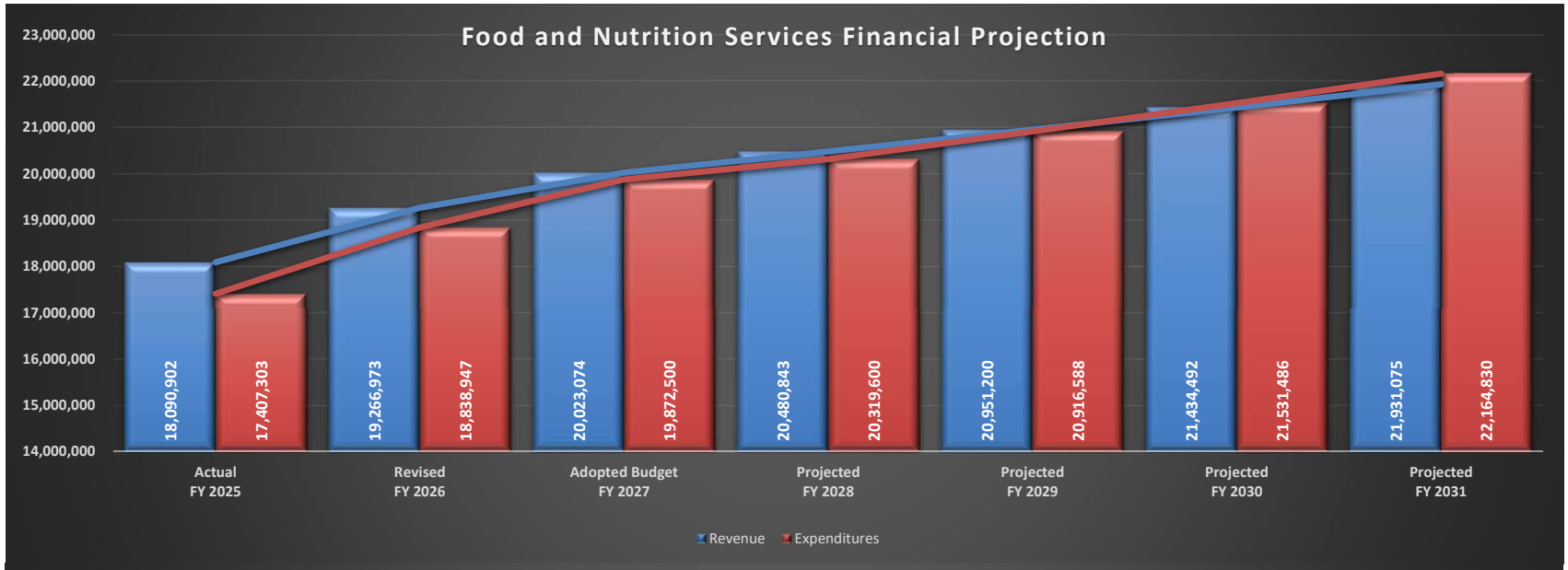
Categories	Actual FY 2025	Revised FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	18,090,902	19,266,973	6.5%	20,023,074	3.9%	20,480,843	2.3%	20,951,200	2.3%	21,434,492	2.3%	21,931,075	2.3%
Expenditures	17,407,303	18,838,947	8.2%	19,872,500	5.5%	20,319,600	2.2%	20,916,588	2.9%	21,531,486	2.9%	22,164,830	2.9%
Difference over/(under)	683,599	428,026		150,574		161,243		34,612		(96,993)		(233,755)	
Restricted Fund Balance	6,447,488	6,875,514		7,026,088		7,187,331		7,221,943		7,124,949		6,891,194	
Fund Balance %	**37.0%**	**36.5%**		**35.4%**		**35.4%**		**34.5%**		**33.1%**		**31.1%**	
		Operational Adjustments				-		-		-		-	

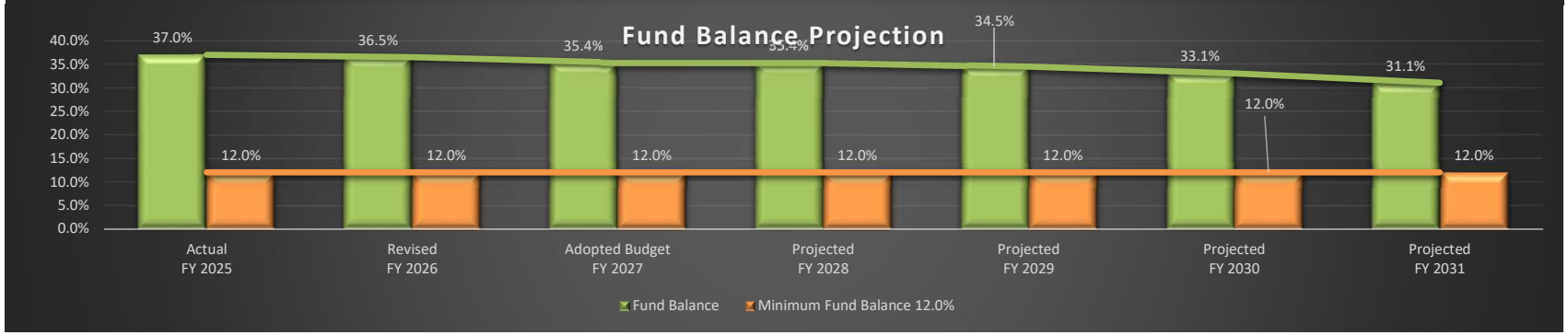
Assumptions

Revenue increase of 2.75% annually

Expenditure increase of 3.0% annually

0 total operational adjustments





ISD 279 - Osseo Area Schools
Food & Nutrition Services Fund
FY 2028 Budget Planning Scenario Financial Forecast

	Actual 2025	Revised 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$18,090,902	$19,266,973	$19,577,557	$19,577,557	$19,577,557	$19,577,557	$19,577,557
Expenditures	16,979,735	18,372,347	19,320,000	19,996,200	20,696,067	20,799,429	20,906,409
Expenditures Capital	427,568	466,600	552,500	420,000	420,000	420,000	420,000
Known adjustments to revenue							
Known adjustments to expenditures							
Baseline operating balance							
Fund Balance (beginning of year)	5,763,889	6,447,488	6,875,514	6,580,571	5,741,928	4,803,418	3,761,546
Fund Balance (end of year)	6,447,488	6,875,514	6,580,571	5,741,928	4,203,418	3,161,546	2,012,693
Change in fund balance	683,599	428,026	(294,943)	(838,643)	(1,538,510)	(1,641,872)	(1,748,852)
Operational reductions to maintain fund balance at 12%					(600,000)	(600,000)	(600,000)
Adjusted fund balance	$6,447,488	$6,875,514	$6,580,571	$5,741,928	$4,803,418	$3,761,546	$2,612,693
Fund Balance as a % of Budgeted/Projected Expenditure	37.0%	36.5%	33.1%	28.1%	23.4%	18.2%	12.6%
Tactics							
Revenues with tactics	$18,090,902	$19,266,973	$19,577,557	$20,023,074	$20,480,843	$20,951,200	$21,434,492
Expenditures with tactics	16,979,735	18,372,347	19,320,000	19,996,200	20,596,086	21,213,969	21,850,388
Expenditures Capital	427,568	466,600	552,500	420,000	420,000	420,000	420,000
Tactics related to revenue							
Federal and State reimbursement rate change 2.75%			445,517	457,769	470,357	483,292	496,583
Tactics related to expenditures							
Operational reductions							
Other - reduce trend to 3.00%				(96,600)	(99,498)	(102,483)	(105,557)
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	5,763,889	6,447,488	6,875,514	7,026,088	7,187,331	7,221,943	7,124,949
Fund Balance (end of year)	6,447,488	6,875,514	7,026,088	7,187,331	7,221,943	7,124,949	6,891,194
Change in fund balance	$683,599	$428,026	$150,574	$161,243	$34,612	($96,993)	($233,755)

Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	37.0%	36.5%	35.4%	35.4%	34.5%	33.1%	31.1%
12% of Budgeted/Projected Expenditures Minimum	$2,088,876	$2,260,674	$2,384,700	$2,438,352	$2,509,991	$2,583,778	$2,659,780

Projected Revenue Assumption (FY 2028 - FY2031)	0.00%
Projected Expenditure Assumption (FY 2028 - FY2031)	3.50%

Osseo Area Schools

Five-Year Financial Projection - Community Service Fund

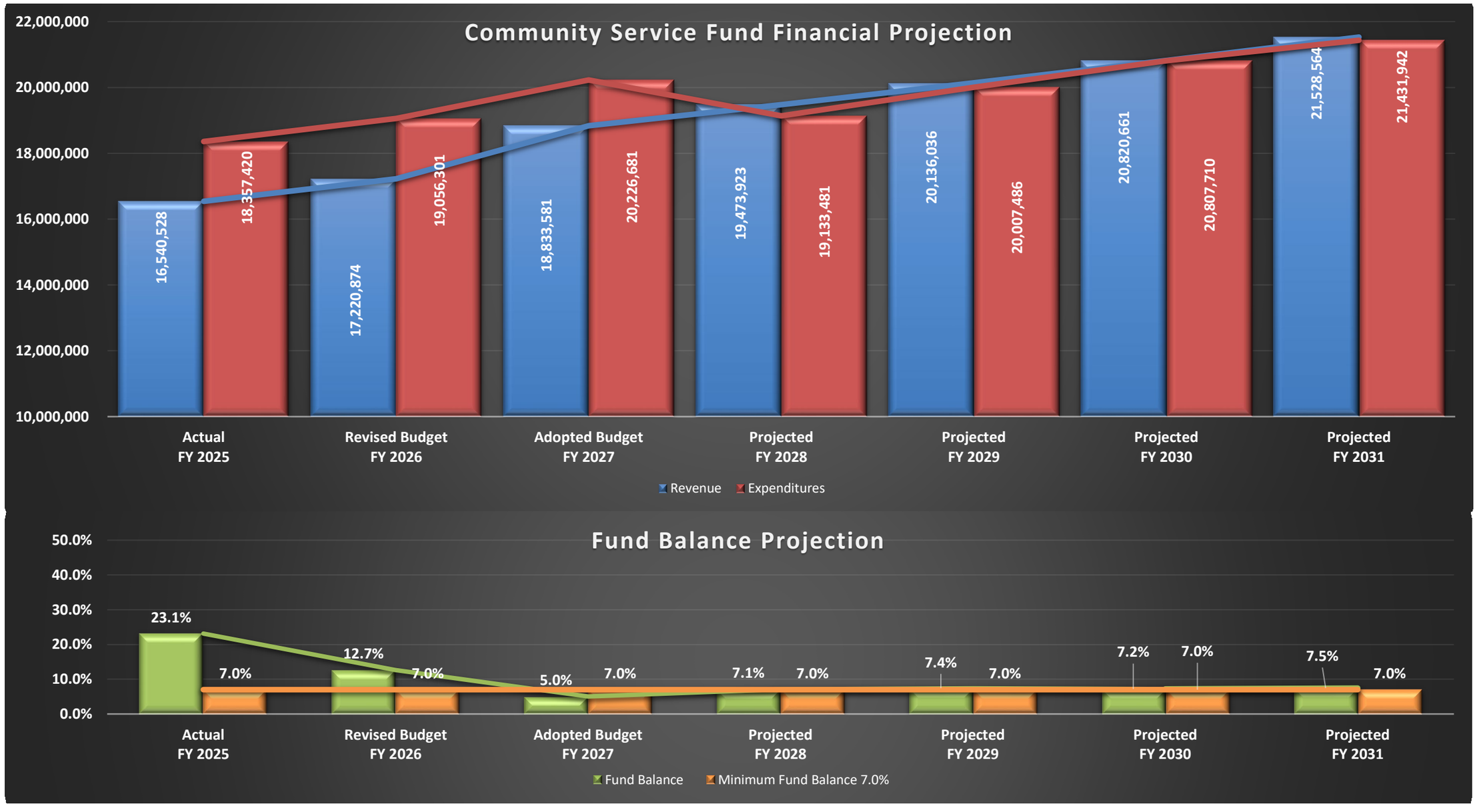
Categories	Actual FY 2025	Revised Budget FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	16,540,528	17,220,874	4.1%	18,833,581	9.4%	19,473,923	3.4%	20,136,036	3.4%	20,820,661	3.4%	21,528,564	3.4%
Expenditures	18,357,420	19,056,301	3.8%	20,226,681	6.1%	19,133,481	-5.4%	20,007,486	4.6%	20,807,710	4.0%	21,431,942	3.0%
Difference over/(under)	(1,816,892)	(1,835,427)		(1,393,100)		340,441		128,550		12,951		96,622	
Restricted Fund Balance	4,246,941	2,411,514		1,018,414		1,358,855		1,487,406		1,500,356		1,596,979	
Fund Balance %	**23.1%**	**12.7%**		**5.0%**		**7.1%**		**7.4%**		**7.2%**		**7.5%**	
		Operational adjustments				(1,700,000)		300,000		200,000		-	

Assumptions

Revenue increase of 3.4% annually

Expenditure increase of 3.4% annually

(1,200,000) total operational adjustments



Osseo Area Schools
Community Service Fund
FY 2028 Financial Forecast

	Actual 2025	Revised 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$16,540,528	$17,220,874	$18,833,581	$19,473,923	$20,136,036	$20,820,661	$21,528,564
Expenditures	18,357,420	19,056,301	20,226,681	20,914,388	19,764,277	20,643,063	21,551,727
Known adjustments to revenue							
Known adjustments to expenditures							
Baseline operating balance							
Fund Balance (beginning of year)	6,063,833	4,246,941	2,411,514	1,018,414	1,377,949	1,549,707	1,527,306
Fund Balance (end of year)	4,246,941	2,411,514	1,018,414	(422,051)	1,749,707	1,727,306	1,504,143
Change in fund balance	(1,816,892)	(1,835,427)	(1,393,100)	(1,440,465)	371,759	177,599	(23,163)
Operational reductions to maintain fund balance at 7%				(1,800,000)	200,000	200,000	
Adjusted fund balance	$4,246,941	$2,411,514	$1,018,414	$1,377,949	$1,549,707	$1,527,306	$1,526,544
Fund Balance as a % of Budgeted/Projected Expenditure	23.1%	12.7%	5.0%	7.2%	7.8%	7.3%	7.1%
Tactics							
Revenues with tactics	$16,540,528	$17,220,874	$18,833,581	$19,473,923	$20,136,036	$20,820,661	$21,528,564
Expenditures with tactics	18,357,420	19,056,301	20,226,681	20,914,388	19,784,020	20,687,740	21,515,173
Tactics related to revenue							
Total Levy Increase (decrease) from prior year estimates							
Tactics related to expenditures							
Operational adjustments				(1,700,000)	300,000	200,000	
Other - reduce trend to 3.00%				(80,907)	(76,534)	(80,030)	(83,231)
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	6,063,833	4,246,941	2,411,514	1,018,414	1,358,855	1,487,406	1,500,356
Fund Balance (end of year)	4,246,941	2,411,514	1,018,414	1,358,855	1,487,406	1,500,356	1,596,979
Change in fund balance	($1,816,892)	($1,835,427)	($1,393,100)	$340,441	$128,550	$12,951	$96,622

Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	23.1%	12.7%	5.0%	7.1%	7.4%	7.2%	7.5%
7% of Budgeted/Projected Expenditures Minimum	$1,285,019	$1,333,941	$1,415,868	$1,339,344	$1,400,524	$1,456,540	$1,500,236

Projected Revenue Assumption (FY 2028 - FY 2031) 3.4%
Projected Expenditure Assumption (FY 2028 - FY 2031) 3.4%

Community Service Fund Balance Summary			
Restricted for community education programs	3,317,961	2,129,520	1,197,076
Restricted for early childhood family education programs	685,748	367,638	73,330
Restricted for school readiness	238,611	(90,265)	(256,613)
Restricted for adult basic education	4,621	4,621	4,621
Total Community Service Fund Balance	$ 4,246,941	$ 2,411,514	$ 1,018,414

Osseo Area Schools

Five-Year Financial Projection - Capital Fund

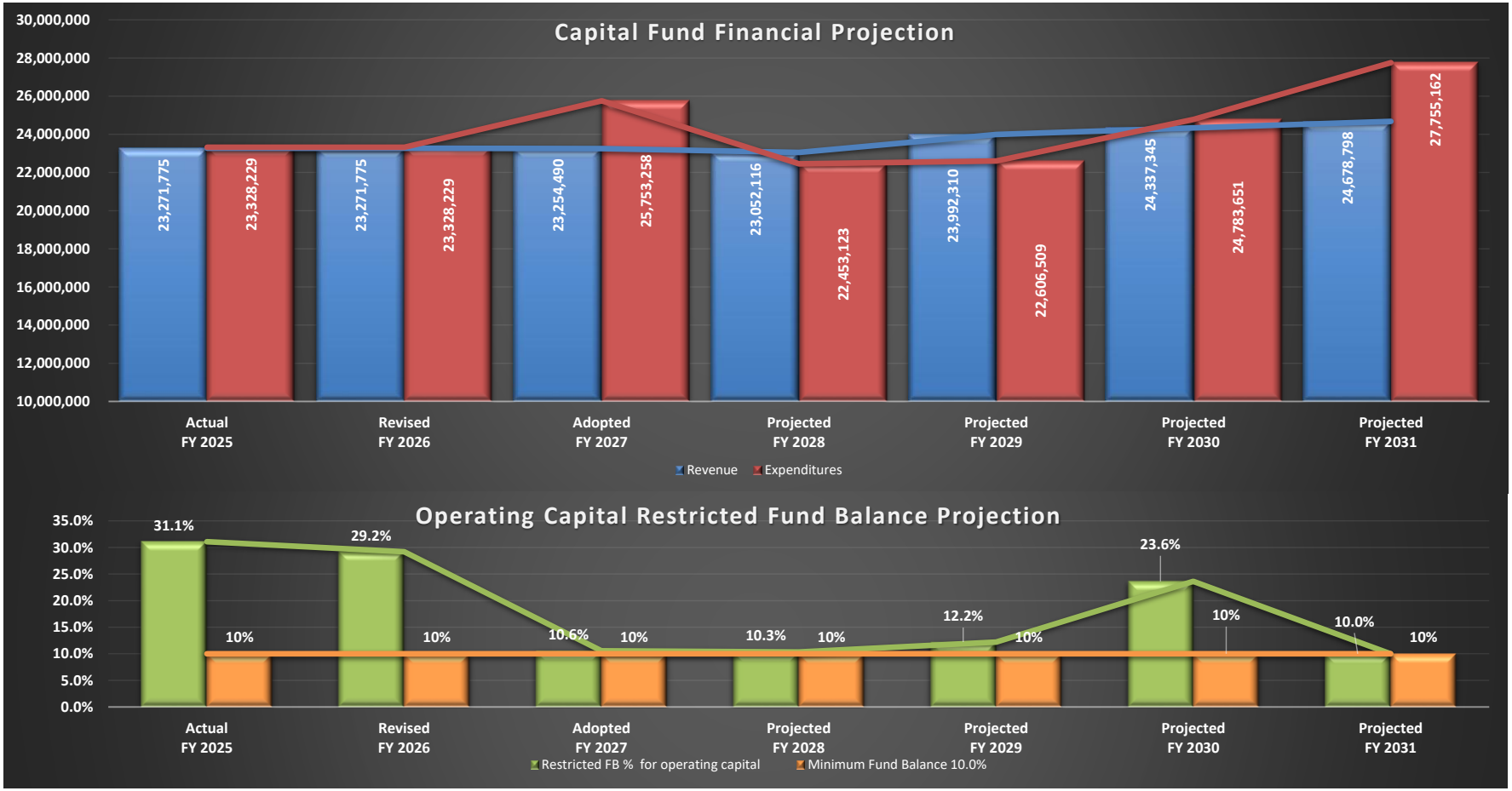
Categories	Actual FY 2025	Revised FY 2026	% Chg	Adopted FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	24,694,107	23,271,775	-5.8%	23,254,490	-0.1%	23,052,116	-0.9%	23,992,310	4.1%	24,337,345	1.4%	24,678,798	1.4%
Expenditures	22,097,047	23,328,229	5.6%	25,753,258	10.4%	22,453,123	-12.8%	22,606,509	0.7%	24,783,651	9.6%	27,755,162	12.0%
Difference over/(under)	2,597,060	(56,454)		(2,498,768)		598,994		1,385,801		(446,306)		(3,076,364)	
Restricted Fund Balance	7,432,414	7,375,960		4,877,192		5,476,186		6,861,987		6,415,681		3,339,317	
Fund Balance %	**33.6%**	**31.6%**		**18.9%**		**24.4%**		**30.4%**		**25.9%**		**12.0%**	
Restricted FB % for operating capital	**31.1%**	**29.2%**		**10.6%**		**10.3%**		**12.2%**		**23.6%**		**10.0%**	
		Operational Adjustments				(3,500,000)		-		3,000,000		2,800,000	

Assumptions

Revenue increase of 0.0% annually

Expenditure increase of 0.0% annually

2,300,000 total operational adjustments



Osseo Area Schools
Capital Fund - Operating Capital and Capital Technology/Safety Levy
FY 2028 Budget Planning Scenario Financial Forecast

	Actual 2025	Revised 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$24,694,107	$23,271,775	$23,254,490	$23,330,918	$23,412,080	$23,458,268	$23,494,897
Expenditures	22,097,047	23,328,229	25,753,258	25,753,258	24,953,123	24,161,425	23,338,567
Levy **(Known)**							
Levy one-time **(Known)**							
Known adjustments to expenditures				199,865	208,302	177,142	171,512
Baseline operating balance							
Fund Balance (beginning of year)	4,835,354	7,432,414	7,375,960	4,877,192	3,254,987	2,505,643	2,625,344
Fund Balance (end of year)	7,432,414	7,375,960	4,877,192	2,254,987	1,505,643	1,625,344	2,610,163
Change in fund balance	$2,597,060	($56,454)	($2,498,768)	($2,622,205)	($1,749,345)	($880,299)	($15,181)
Operational increases (reductions) to maintain fund balance at 10%				($1,000,000)	($1,000,000)	($1,000,000)	$200,000
Adjusted fund balance	$7,432,414	$7,375,960	$4,877,192	$3,254,987	$2,505,643	$2,625,344	$2,410,163
Fund Balance as a % of Budgeted/Projected Expenditure	33.6%	31.6%	18.9%	13.0%	10.4%	11.2%	10.2%
Tactics							
Revenues with tactics	$24,694,107	$23,271,775	$23,254,490	$23,330,918	$23,699,322	$24,038,498	$24,373,974
Expenditures with tactics	22,097,047	23,328,229	25,753,258	25,753,258	22,453,123	22,606,509	24,783,651
E-Rate elimination for FY 2027 impact on FY 2028				(566,044)			
Tactics related to revenue							
Increase capital technology/safety levy authority estimate				287,242	292,987	298,847	304,824
Capital technology/safety levy timeline (10 years)	**2 (GE)**	**3**	**4 (GE)**	**5**	**6 (GE)**	**7**	**8**
Tactics related to expenditures							
Salary and benefit increase 3.00% **(Known)**				123,437	127,140	130,954	134,883
Enrollment alignment adjustment (**Known**)				76,428	81,162	46,188	36,629
Special assessment for Aspen Ridge Elementary					(54,916)	(1,000,000)	
Operational increases (reductions)				(3,500,000)		3,000,000	2,800,000
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	4,835,354	7,432,414	7,375,960	4,877,192	5,476,186	6,861,987	6,415,681
Fund Balance (end of year)	7,432,414	7,375,960	4,877,192	5,476,186	6,861,987	6,415,681	3,339,317
Change in fund balance	$2,597,060	($56,454)	($2,498,768)	$598,994	$1,385,801	($446,306)	($3,076,364)
Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	33.6%	31.6%	18.9%	24.4%	30.4%	25.9%	12.0%
10% of Budgeted/Projected Expenditures Minimum	$2,209,705	$2,332,823	$2,575,326	$2,245,312	$2,260,651	$2,478,365	$2,775,516
				Projected Revenue Assumption (FY 2028 - FY2031)			0.00%
				Projected Expenditure Assumption (FY 2028 - FY2031)			0.00%

Note: The Capital Fund does not include the Capital Land Proceeds Fund
Note: Projected revenue also includes fiscal year projected enrollment change.
GE - General Election year
*** Capital technology/safety levy approved November 2022 for 10 years expires in FY 2033**

Capital Fund Balance Summary							
Restricted for operating capital	$ 6,866,336	$ 6,809,882	$ 2,721,599	$ 2,320,593	$ 2,761,310	$ 5,849,603	$ 2,773,238
Obligated for special assessment for Aspen Ridge Elementary - estimated total not to exceed $3,534,599	$ 589,515		$ 1,589,515	$ 2,589,515	$ 3,534,599		
Restricted for technology/safety & security	$ 566,078	$ 566,078	$ 566,078	$ 566,078	$ 566,078	$ 566,078	$ 566,079
Total Capital Fund Balance	$ 7,432,414	$ 7,375,960	$ 4,877,192	$ 5,476,186	$ 6,861,987	$ 6,415,681	$ 3,339,317
Operating Capital Fund Balance as a % of Budgeted/Projected Expenditure	31.1%	29.2%	10.6%	10.3%	12.2%	23.6%	10.0%

5 Year Enrollment Projections By Grade

Enrollment Projections

FALL AND SPRING ENROLLMENT PRIOR YEAR DATA

Grade or Age	*	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Henn Cty Births		16,829	16,485	16,322	15,845	15,430	13,130	14,233	14,439	13,801	12,154	13,551
PreK - SPED		71	76	77	82	98	67	78	79	76	67	75
PreK - AM		116	139	120	125	144	163	164	165	157	139	154
PreK - PM		93	119	107	110	108	125	124	126	120	106	118
PreK Total		**280**	**334**	**304**	**317**	**350**	**355**	**366**	**370**	**353**	**312**	**347**
Kindergarten		1,388	1,499	1,479	1,431	1,360	1,392	1,478	1,561	1,483	1,309	1,458
Grade 1		1,534	1,493	1,503	1,500	1,452	1,388	1,440	1,526	1,609	1,531	1,353
Grade 2		1,487	1,535	1,501	1,552	1,537	1,474	1,450	1,483	1,560	1,647	1,570
Grade 3		1,433	1,497	1,515	1,509	1,588	1,540	1,546	1,476	1,507	1,578	1,668
Grade 4		1,445	1,425	1,517	1,539	1,516	1,590	1,590	1,577	1,501	1,527	1,601
Grade 5		1,475	1,474	1,448	1,535	1,563	1,532	1,664	1,633	1,620	1,533	1,562
Kind - Grade 5		**8,762**	**8,923**	**8,963**	**9,066**	**9,016**	**8,916**	**9,168**	**9,256**	**9,280**	**9,125**	**9,212**
Grade 6		1,473	1,410	1,347	1,405	1,398	1,525	1,482	1,603	1,571	1,549	1,469
Grade 7		1,569	1,469	1,422	1,387	1,445	1,439	1,518	1,539	1,660	1,618	1,597
Grade 8		1,477	1,580	1,484	1,487	1,419	1,487	1,489	1,582	1,601	1,716	1,673
Grade 6-8		**4,519**	**4,459**	**4,253**	**4,279**	**4,262**	**4,451**	**4,489**	**4,724**	**4,832**	**4,883**	**4,739**
Grade 9		1,680	1,660	1,844	1,761	1,709	1,692	1,807	1,764	1,871	1,884	2,019
Grade 10		1,639	1,625	1,704	1,840	1,785	1,767	1,680	1,857	1,811	1,911	1,924
Grade 11		1,729	1,569	1,601	1,649	1,825	1,827	1,762	1,689	1,864	1,813	1,912
Grade 12		1,819	1,691	1,653	1,655	1,703	2,001	1,948	1,876	1,801	1,981	1,925
Grade 9-12		**6,867**	**6,545**	**6,802**	**6,905**	**7,022**	**7,287**	**7,197**	**7,186**	**7,347**	**7,589**	**7,780**
Grand Total PK-12		**20,428**	**20,261**	**20,322**	**20,567**	**20,650**	**21,009**	**21,220**	**21,536**	**21,812**	**21,909**	**22,078**
Change		-331	-167	61	245	83	359	211	316	276	97	169
		-1.59%	-0.82%	0.30%	1.21%	0.40%	1.74%	1.00%	1.49%	1.28%	0.44%	0.77%
PreK to 12	APU	22,051	22,150	22,405	22,501	22,908	23,117	23,452	23,795	23,971	24,152	
			99	255	96	407	209	335	343	176	181	

NOTE: Henn County Births shown above occurred 5 years prior to the year displayed

K-12	**19,927**	**20,018**	**20,250**	**20,300**	**20,654**	**20,854**	**21,166**	**21,459**	**21,597**	**21,731**
change from PY		**91**	**232**	**50**	**354**	**200**	**312**	**293**	**138**	**134**

2026-27 Projected Student Enrollment

School	VPK AM	VPK PM	Kdgn	1	2	3	4	5	Total
ASP			93	89	106	102	100	80	570
BW			133	138	135	126	161	155	848
BG	40	40	58	57	63	71	69	78	436
CI			68	58	41	68	56	61	352
EB	40	40	117	102	122	131	125	152	789
EC	20	20	95	76	105	96	112	99	603
FO	40	40	75	88	85	80	78	86	532
FB			127	126	105	126	117	128	729
GC	40	40	41	40	51	62	43	60	337
OAK	20	20	71	72	83	69	84	82	481
PL	40	40	63	57	72	73	75	77	457
PB	20	20	51	51	48	48	53	58	329
RL			87	70	73	82	81	74	467
RC			123	120	125	115	138	156	777
WVR			103	102	104	110	117	126	662
WD			105	120	87	133	116	139	700
ZW	20	20	68	74	45	54	65	53	379
Elementary Total	**280**	**280**	**1478**	**1440**	**1450**	**1546**	**1590**	**1664**	**9448**

	6	7	8	Total
279 Online	26	24	32	82
BMS	329	351	333	1013
MGMS	521	557	519	1597
NVMS	260	302	266	828
OMS	346	284	339	969
Middle School Total	**1482**	**1518**	**1489**	**4489**

	9	10	11	12	Total
279 Online	31	29	46	65	171
MGSH	708	657	654	640	2659
OSH	565	535	552	552	2204
PCSH	503	459	484	493	1939
OALC	0	0	26	100	126
High School Total	**1807**	**1680**	**1762**	**1850**	**7099**

District PK-12 Total	**280**	**1478**	**1440**	**1450**	**1546**	**1590**	**1664**	**1482**	**1518**	**1489**	**1807**	**1680**	**1762**	**1850**	**21036**

School	PreK	Kdgn	1	2	3	4	5	6	7	8	9	10	11	12	Total
OEC														98	98
District PK-12 Total	**280**	**1478**	**1440**	**1450**	**1546**	**1590**	**1664**	**1482**	**1518**	**1489**	**1807**	**1680**	**1762**	**1948**	**21134**

- Voluntary PreKindergarten (VPK) sections are projected at 14 general education and 6 special education students per section. District gen. ed VPK total = 280 / Sp Ed VPK total = 60
- Voluntary PreKindergarten students are counted as .5 on this and subsequent **staffing allocation** documents.
- For **staff development and capital budgeting allocations**, Voluntary PreKindergarten students are counted as .5.
- For **suppy budgeting** purposes, Voluntary PreKindergarten students are counted as 1.0

2026-27 Allocations
Master Summary: Licensed FTE

Funding Source	BASE FTE (Classroom)	Compensatory FTE	Community Engagement	DLTL FTE (BIT, EL, Magnet, PE, Music, LMS, TAG, Title I Lead, Lrg Site Support, CTE, AVID)	Student Services	Administration	Other Licensed Support	Site Total
ASP	24.00	1.43	0.30	7.40	8.10	1.00		42.23
BW	34.00	0.71	0.15	9.40	10.70	1.00		55.96
BG	20.00	6.89		8.70	9.50	1.00		46.09
CI	15.00	1.32	0.15	4.90	7.80	1.00		30.17
EB	31.00	10.71		14.65	11.40	1.00		68.76
EC	24.00	2.75		7.20	13.60	1.00		48.55
FO	23.00	7.97		10.85	11.70	1.00		54.52
FB	28.00	1.85	0.15	8.70	5.60	1.00		45.30
GC	14.00	5.80		8.15	7.70	1.00		36.65
OAK	20.00	3.16	0.00	6.00	8.80	1.00		38.96
PL	20.00	6.15		9.75	12.70	1.00		49.60
PB	14.00	5.03		7.25	7.10	1.00		34.38
RL	20.00	3.19	0.15	6.80	8.70	1.00		39.84
RC	32.00	1.04	0.30	9.10	10.00	1.00		53.44
WVR	24.00	1.44	0.15	7.60	4.40	1.00		38.59
WD	28.00	4.29	0.15	10.00	12.00	1.00		55.44
ZW	16.00	6.76		9.70	9.60	1.00		43.06
TOTALS	**387.00**	**70.49**	**1.50**	**146.15**	**159.40**	**17.00**	**0.00**	**781.54**
279Online	4.4	1.03		1.60	1.95	0.00		8.98
BMS	37.0	9.82		7.70	18.10	4.00		76.62
MGMS	58.4	4.13		5.78	20.00	4.00		92.31
NVMS	30.4	13.60		6.95	15.80	4.00		70.75
OMS	35.4	4.63		3.60	13.70	4.00		61.33
SEC TOTALS	**165.6**	**33.21**	**0.00**	**25.63**	**69.55**	**16.00**	**0.00**	**309.99**
279Online	11.40	2.25		2.60	3.55	2.00	3.80	25.60
MGSH	97.40	3.64		7.08	26.90	7.00		142.02
OSH	80.80	17.30		16.18	30.10	7.00		151.38
PCSH	71.20	22.63		16.33	30.40	6.00		146.56
OALC	15.00	2.12		1.50	2.10	1.00		21.72
SEC TOTALS	**275.80**	**47.94**	**0.00**	**43.69**	**93.05**	**23.00**	**3.80**	**487.28**
OEC		1.24			17.80	1.000		20.04
CBVAT					4.00			4.00
ECSE		2.63		2.00	64.10	2.000		70.73
ENR CTR				2.00	0.00			2.00
PROGRAM TOTALS	**0.00**	**3.87**	**0.00**	**4.00**	**85.90**	**3.00**	**0.00**	**96.77**
Fund Source TOTAL	**828.4**	**155.51**	**1.50**	**219.47**	**407.90**	**59.00**	**3.80**	**1675.58**

- ATPPS allocations are not included in this document.

Match the column color above to guide the correct placement of FTE in the staffing database.

2026-27 Allocations Master Summary: Non-Licensed Hours

Funding Source	BASE ESP Hours	Compensatory	Volunteer Coordinator	DLTL ESP Hours (EL, Title I, CTE)	Student Services ESP Hours	Admin Support	Crossing Guard	Site Total
ASP	120.00			30.00	270.00	80.00	5.00	505.00
BW	225.00		0.00	30.00	357.50	80.00	0.00	692.50
BG	155.00		0.00	45.00	330.00	60.00	7.50	597.50
CI	155.00		0.00	30.00	267.50	60.00	10.00	522.50
EB	275.00		0.00	90.00	265.00	80.00	5.00	715.00
EC	145.00		0.00	30.00	490.00	80.00		745.00
FO	155.00		0.00	90.00	475.00	80.00		800.00
FB	185.00		0.00	30.00	142.50	80.00	5.00	442.50
GC	125.00		0.00	60.00	317.50	60.00		562.50
OAK	125.00		0.00	30.00	252.50	60.00	5.00	472.50
PL	155.00		0.00	75.00	355.00	60.00	7.50	652.50
PB	125.00		0.00	45.00	217.50	60.00	5.00	452.50
RL	95.00		0.00	45.00	280.00	60.00	5.00	485.00
RC	210.00		0.00	30.00	395.00	80.00	5.00	720.00
WVR	145.00		0.00	30.00	127.50	80.00		382.50
WD	170.00		0.00	60.00	395.00	80.00	5.00	710.00
ZW	125.00		0.00	60.00	372.50	60.00	5.00	622.50
ELEM TOTALS	**2690.00**	**0.00**	**0.00**	**810.00**	**5310.00**	**1200.00**	**70.00**	**10080.00**
279Online				15.00	22.50	0.00		37.50
BMS	140.00		0.00	90.00	425.00	120.00		775.00
MGMS	200.00		0.00	60.00	570.00	120.00		950.00
NVMS	122.50		0.00	90.00	467.50	120.00		800.00
OMS	137.50		0.00	45.00	297.50	120.00		600.00
279Online	270.00			30.00	37.50	80.00		417.50
MGSH	352.50		0.00	90.00	610.00	240.00		1292.50
OSH	310.00		0.00	180.00	602.50	200.00		1292.50
PCSH	292.50		0.00	180.00	692.50	200.00		1365.00
OALC	120.00		0.00	15.00	5.00	80.00		220.00
SEC TOTALS	**1945.00**	**0.00**	**0.00**	**795.00**	**3730.00**	**1280.00**	**0.00**	**7750.00**
OEC					710.00	40.00		750.00
CBVAT					270.00			270.00
ENR CTR				15.00	40.00	240.00		295.00
ECSE			0.00		735.00	120.00		855.00
PROGRAM TOTALS	**0.00**	**0.00**	**0.00**	**15.00**	**1755.00**	**400.00**	**0.00**	**2170.00**
Fund Source TOTAL	**4,635.00**	**-**	**-**	**1,620.00**	**10,795.00**	**2,880.00**	**70.00**	**20,000.00**

- **AESP/ESP hours are recorded in hours per WEEK**
- Title I allocated ESP hours are included in the DLTL column.

Match the column color above to guide the correct placement of AESP/ESP hours in the staffing database.

2026-27 Allocations
Administration

Site	Projected Enrollment	Principal	Assistant Principal	Student Management Specialist	Business Manager	Coordinator
ASP	570	1.00				
BW	848	1.00				
BG	436	1.00				
CI	352	1.00				
EB	789	1.00				
EC	603	1.00				
FO	532	1.00				
FB	729	1.00				
GC	337	1.00				
OAK	481	1.00				
PL	457	1.00				
PB	329	1.00				
RL	467	1.00				
RC	777	1.00				
WVR	662	1.00				
WD	700	1.00				
ZW	379	1.00				
Elementary Total	**9448**	**17.00**	**0.00**			
279Online	82					
BMS	1013	1.00	1.00	1.00	1.00	
MGMS	1597	1.00	1.00	1.00	1.00	
NVMS	828	1.00	1.00	1.00	1.00	
OMS	969	1.00	1.00	1.00	1.00	
Middle School Total	**4489**	**4.00**	**4.00**	**4.00**	**4.00**	
279Online	171		1.00		1.00	
MGSH	2659	1.00	2.00	2.00	1.00	1.00
OSH	2204	1.00	2.00	2.00	1.00	1.00
PCSH	1939	1.00	2.00	1.00	1.00	1.00
OALC	126	1.00				
Senior High Total	**7099**	**4.00**	**7.00**	**5.00**	**4.00**	**3.00**
OEC						1.00
ECSE						2.00
Special Education Site-Based Total						**3.00**

- Administrative positions are captured in the Teacher/ Salaried Staff Database "ADMIN"(Purple) column.
- Positions highlighted in blue in this document are captured in the "Std Srv" (blue) column in the database.
- Note: School Resource Officer positions are contracted support. These positions are not included in the staffing database as they are not district employees.

2026-27 Allocations:
Administrative Support Staff

Site	Resource Administriative Professional	Elementary Administrative Professional IV-A / 219	MS & HS Admin Administrative Professional IV-B / 260	HS Registrar Administrative Professional IV-B / 260	HS Activities Administrative Professional IV-A / 219	Administrative Professional (Admin Discretion) II-A / 212	OEC/ECSE Administrative Professional III-A / 212	Early Childhood Administrative Professional III-B / 260
ASP	1.00	1.00						
BW	1.00	1.00						
BG	0.50	1.00						
CI	0.50	1.00						
EB	1.00	1.00						
EC	1.00	1.00						
FO	1.00	1.00						
FB	1.00	1.00						
GC	0.50	1.00						
OAK	0.50	1.00						
PL	0.50	1.00						
PB	0.50	1.00						
RL	0.50	1.00						
RC	1.00	1.00						
WVR	1.00	1.00						
WD	1.00	1.00						
ZW	0.50	1.00						
Elem Total	**12.00**	**17.00**						
279Online								
BMS			1.00			2.00		
MGMS			1.00			2.00		
NVMS			1.00			2.00		
OMS			1.00			2.00		
Middle School Total			**4.00**			**8.00**		
279Online			1.00	1.00				
MGSH			1.00	1.00	2.00	2.00		
OSH			1.00	1.00	1.00	2.00		
PCSH			1.00	1.00	1.00	2.00		
OALC			1.00	1.00				
High School Total			**5.00**	**5.00**	**4.00**	**6.00**	**0.00**	
OEC							1.00	
ECSE							2.00	1.00
Special Education Site-Based Total							**3.00**	**1.00**

- Administrative positions are captured in the Teacher/ Salaried Staff Database "ADMIN"(Purple) column.
- Positions highlighted in blue in this document are captured in the "Std Srv" (blue) column in the database.

FY2027 STAFF DEVELOPMENT

6/1/2026

Potential reserve calculation

	ADM	Pupil Units
ECSE	233.0	233.0
VPK	164.0	164.0
K-6(@ 1.0 per ADM)	10,650.0	10,650.0
7-12 (@ 1.2 per ADM)	10,204.0	12,244.8
Total	21,251.0	23,291.8

Set-aside = 2% * $7,683 * 23,292 PU = $ 3,579,018

FY 2027 BUDGET	Total 3,579,018
1. DLTL	
Third-party medical billing staff development travel	10,000
Third-party medical billing sub days	10,000
Third-party medical billing other salary payments	30,000
CIES sub days	2,600
Food	1,900
Supplies	971
Staff development	14,333
Staff development	25,000
Counseling staff development	2,500
Health Services staff development travel	200
2. Bldg Staff Dev Allocations (Travel/Other Assign)	
Elementary allocation	55,801
Secondary allocation	77,209
CBVAT	4,000
Vocational/CTE allocation	2,550
3. Staff Center (Community Engagement)	
Staff development travel	7,004
4. District Curriculum (DLTL)	
Other salary payments	4,000
Food	412
Staff development travel	8,000
5. District Initiatives (Superintendent)	20,500
6. Program Improvement (PIP - Curriculum Writing)	
Staff development travel	14,170
Sub days	15,000
Supplies	100
Instructional software	3,000
Other assignment (writing time)	50,000
7. Elementary Division Allocation (DLTL)	
Principal's conference fund	22,800
8. Secondary Division Allocation (DLTL)	
Staff development travel - ATPPS	9,330
Staff development travel - FACE	10,000
Principal's conference fund	22,800
9. District Adm Allocation (Board, Supt., Admin., HR, Publications, and Security Emergency Manageme	
Board travel	5,000
Travel	12,000
Staff development travel	84,500
10. DLTL	
Staff expense	259,000
11. CIES - Media	
Staff development travel	2,400
12. I2T2 - Information Systems/Technology Management	
Travel expense	27,282
13. Staff Costs for Inservice Days (Year-End JE)	
($733.87 * 1,675.58 staff * 5 days)	
District (2/5)	2,459,316
Building (3/5)	3,688,974
14. Gifted and Talented	
Staff development travel	5,000
(10% of salary for 11.5 teachers)	156,975
15. Staff Development Specialists	
($688.17 * .5 FTE teachers * 191 days)	70,085
TOTAL BUDGET	7,194,711

FY 2027 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
Student Services (#1)		
01-006-420-372-185-640	Other salary payments	10,000
01-006-420-372-186-640	Other salary payments	30,000
01-006-420-372-367-640	Staff development travel	10,000
01-006-710-000-367-000	Staff development travel	2,500
01-006-720-000-367-000	Staff development travel	200
01-200-640-000-367-103	Staff development travel	14,333
01-200-640-000-401-103	Supplies	971
01-200-640-000-490-103	Food	1,900
		69,904
CIES (#1)		
01-006-610-000-145-000	Sub days	2,600
DLTL Assistant Superintendents (#1, 2, & 8)		
01-006-399-000-367-000	Vocational	2,500
01-006-399-830-367-000	CBVAT	4,000
01-200-030-000-367-000	Staff development travel	25,000
01-200-211-335-367-000	ATPPS	9,330
01-200-605-000-367-000	FACE	10,000
		50,830
Staff Center - Community Engagement (#3)		
01-005-130-000-367-001	Staff Dev Travel	0
01-005-130-000-367-000	Staff development travel	7,004
		7,004
District Curriculum - DLTL (#4)		
01-006-640-000-185-000	Other salary payments	4,000
01-006-640-000-490-000	Food	412
01-006-641-000-367-000	Staff development travel	8,000
		12,412
District Initiatives (#5)		
01-006-640-000-305-102	Professional services	5,000
01-006-640-000-367-102	Staff development travel	4,000
01-006-640-000-401-102	Supplies	1,500
01-006-640-000-490-102	Food	10,000
		20,500
CIES - Program Improvement (#6)		
01-006-611-000-145-000	Sub Days	15,000
01-006-611-000-185-000	Other assignments	50,000
01-006-611-000-367-000	Staff development travel	14,170
01-006-611-000-401-000	Supplies	100
01-006-611-000-406-000	Instructional software	3,000
		82,270
Elementary Principal Conference Fund (#7)		
01-200-640-000-367-101	Staff development travel (Building)	22,800
Secondar Principal Conference Fund (#8)		
01-200-640-000-367-101	Staff development travel	22,800

FY 2027 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
District Staff Development - Board, Superintendent, and Administration (#9)		
01-005-010-000-367-000	Board staff development travel	5,000
01-005-020-000-367-000	Superintendent staff development travel	12,000
01-005-160-000-367-000	Human resources staff development travel	12,000
01-005-160-000-367-103	Human resources staff development travel	20,000
01-005-170-000-367-000	Publications staff development travel	2,000
01-005-813-000-367-000	Security Emergency Management travel	15,000
01-005-640-000-367-000	Administration staff development travel	33,500
		99,500
DLTL (#10)		
01-200-640-000-185-000	Other assignments	44,100
01-200-640-000-305-000	Consulting	179,500
01-200-640-000-367-000	Staff development travel	35,000
01-200-640-000-401-000	Supplies	400
		259,000
CIES - Media (#11)		
01-006-626-000-367-000	Staff development travel	2,400
		2,400
I2T2 - Information Systems/Technology Management (#12)		
01-005-619-000-367-000	Staff development travel	27,282
		27,282
Gifted and Talented (#14)		
01-006-218-388-367-000		5,000
various salary	10% of salary for 11.5 teachers)	156,975
		161,975
Staff Development Specialists - CIES (#15)		
01-006-610-308-142/295-000		70,085
Elementary Building Allocation (#2)		
01-006-640-306-367-791		150
01-165-640-306-145-000		200
01-165-640-306-185-000		2,300
01-165-640-306-186-000		972
01-165-640-306-490-000		200
01-166-640-306-367-000		2,922
01-168-640-306-185-000		1,565
01-168-640-306-186-000		400
01-168-640-306-367-000		1,376
01-168-640-306-490-000		750
01-171-640-306-145-000		918
01-171-640-306-367-000		1,794

FY 2027 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
01-173-640-306-185-000		1,050
01-173-640-306-305-000		1,610
01-174-640-306-145-000		540
01-174-640-306-185-000		956
01-174-640-306-186-000		500
01-174-640-306-367-000		923
01-174-640-306-401-000		100
01-174-640-306-490-000		300
01-175-640-306-185-000		240
01-175-640-306-305-000		1,455
01-175-640-306-367-000		448
01-178-640-306-185-000		660
01-178-640-306-186-000		1,810
01-178-640-306-367-000		617
01-179-640-306-185-000		700
01-179-640-306-186-000		860
01-179-640-306-367-000		471
01-181-640-306-185-000		934
01-181-640-306-186-000		240
01-181-640-306-367-000		598
01-181-640-306-490-000		723
01-182-640-306-145-000		1,000
01-182-640-306-185-000		500
01-182-640-306-186-000		509
01-182-640-306-367-000		104
01-183-640-306-145-000		400
01-183-640-306-185-000		3,254
01-183-640-306-490-000		100
01-184-640-306-185-000		1,265
01-184-640-306-186-000		738
01-184-640-306-367-000		454
01-184-640-306-401-000		900
01-185-640-306-145-000		2,660
01-187-640-306-145-000		1,140
01-187-640-306-185-000		300
01-187-640-306-186-000		400
01-187-640-306-367-000		1,539
01-187-640-306-401-000		200
01-187-640-306-490-000		400
01-189-640-306-185-000		3,095
01-196-640-306-145-000		300
01-196-640-306-185-000		1,200
01-196-640-306-367-000		379
01-196-640-306-490-000		729

FY 2027 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
01-197-640-306-145-000		2,000
01-197-640-306-367-000		2,953
		55,801
Secondary Building Allocations (#2)		
01-311-640-306-367-000		12,792
01-312-640-306-367-000		15,518
01-332-640-306-145-000		4,185
01-332-640-306-367-000		5,159
01-333-640-306-145-000		4,578
01-334-640-306-145-000		800
01-334-640-306-367-000		3,134
01-342-640-306-185-000		363
01-342-640-306-186-000		500
01-342-640-306-367-000		471
01-386-640-306-367-000		3,836
01-388-640-306-145-000		3,500
01-388-640-306-185-000		4,176
01-388-640-306-367-000		926
01-390-640-306-145-000		3,875
01-390-640-306-367-000		5,828
01-394-640-306-145-000		3,000
01-394-640-306-146-000		500
01-394-640-306-185-000		2,535
01-394-640-306-367-000		139
01-702-640-306-367-000		1,394
		77,209
	DLTL Total	229,440

Staff Costs for Inservice Days (Year-End JE) (#13)			
($733.87 * 1,675.58 staff * 5 days)			
District (2/5)			2,459,316
Building (3/5)			3,688,974
419,814	included on supply allocation		

SUMMARY	
Community Engagement	26,004
I2T2	27,282
HART	82,500
DLTL	7,058,925
	7,194,711

SUPPLIES/EXPENSES ALLOCATION WORKSHEET 03/05/26
(Object Codes - 300's, 400's, & 800's)

					0.0%	INCREASE	
DIVISION OF LEADERSHIP, TEACHING, AND LEARNING		**FY 2026 ALLOCATION**		**FY 2027 ALLOCATION**			
		Per pupil Amount	**Total Allocation**	**Per pupil Amount**	**Budget Adjust**	**Total Allocation**	**Change**
Elementary (staffing projections)		9,027		9,168			141
Middle School		4,473		4,489			16
OALC		161		126			(35)
Senior High		7,086		6,973			(113)
Enrollment		20,747		20,756			9
1. Asst. Supt. - DLTL	01-200-030-000-XXX-000	$3.83	$34,573	$3.83		$35,113	$540
Asst. Supt. - DLTL	01-200-030-000-XXX-000	$6.00	69,354	$6.00		68,772	(582)
DLTL - K-12	01-200-030-000-XXX-000		9,945			9,945	-
2. Base							
Elementary	01-1XX-XXX-000-XXX-000	$56.59	510,838	$56.59		518,817	7,979
Middle School	01-3XX-XXX-000-XXX-000	$63.15	282,470	$63.15		283,480	1,010
OALC	01-344-XXX-000-XXX-000	$388.94	62,619	$388.94		49,006	(13,613)
Senior High	01-XXX-XXX-000-XXX-000	$70.68	500,838	$70.68		492,852	(7,986)
3. Staff Develop							
Sub & Other Assign Days (DLTL & Site)	01-XXX-640-000-1XX-000		105,547			105,547	-
Staff Develop Fund (DLTL & Site)	01-XXX-640-000-3XX-000		279,698			279,698	-
Staff Develop Fund (Exemplary)	01-200-640-000-367-000		27,411			27,411	-
PLC Staff - (Exemplary)	01-200-640-000-1XX-103		7,205			7,205	-
4. Special Assignments/Contingency							
District Sub Days	01-200-211-000-145-000		15,000		4,000	19,000	4,000
District Other Assginment Days	01-200-211-000-1XX-000		43,226			43,226	-
5. Extra-curricular							
Athletics and Activities	01-3XX-29X-000-XXX-XXX		525,657		56,638	582,295	56,638
Transportation	01-3XX-29X-000-362-XXX		373,270		141,975	515,245	141,975
Entry fees/student travel all.	01-3XX-29X-000-369-XXX		87,934		7,500	95,434	7,500
Activities FeePay	01-200-292-000-305-000		115,408		(49,998)	65,410	(49,998)
7. Copier Maintenance							
Elementary	01-100-		84,678		(2,511)	82,167	(2,511)
Secondary	01-300-		101,901		559	102,460	559
OALC	01-344-211-000-315-000		1,600			1,600	-
8. Principal's Prof Dues							
Elementary	01-200-030-000-820-000		18,600		6,400	25,000	6,400
Secondary	01-200-030-000-820-000		20,200		2,800	23,000	2,800
DLTL	01-200-030-000-820-000		6,200		(4,312)	1,888	(4,312)
9. Principal's Nat'l Conf							
Professional Development Account	01-200-640-000-367-101		64,000		(18,400)	45,600	(18,400)
10. DLTL Transfer of Staff Development Funds to Supplies	01-xxx-xxx-000-xxx-000		98,040		(9,835)	88,205	(9,835)
11. Commencement	01-xxx-		66,341		7,159	73,500	7,159
12. Homebound Instruction	01-200-211-000-185-000		41,000			41,000	-
TOTAL			$3,553,553		141,975	$3,682,876	$129,323

py	Plus 15-16 All Day K $$	72,405	$3,755,281		
py	ESP Sub (add in 16-17)	20,440	3,775,721		
py	Moved to EL Interpereters	-	$3,775,721		
py	Moved to RAA Testing Fees	(24,367)	$3,751,354		
py	Moved to EL SDAS Pay	(44,913)	$3,706,441		
py	Transfer to Commencement FIN 106 I	(3,899)	$3,702,542		
	Transfer to L&A for Music Subs	(5,550)	$3,696,992	01-006-259-(	
	Transfer to Activities for 2 Wrestling C	(8,212)	$3,688,780	01-388/332-2	
	ASP FY27 One-Time Start-up	22,400	$3,711,180	01-166-210-(	

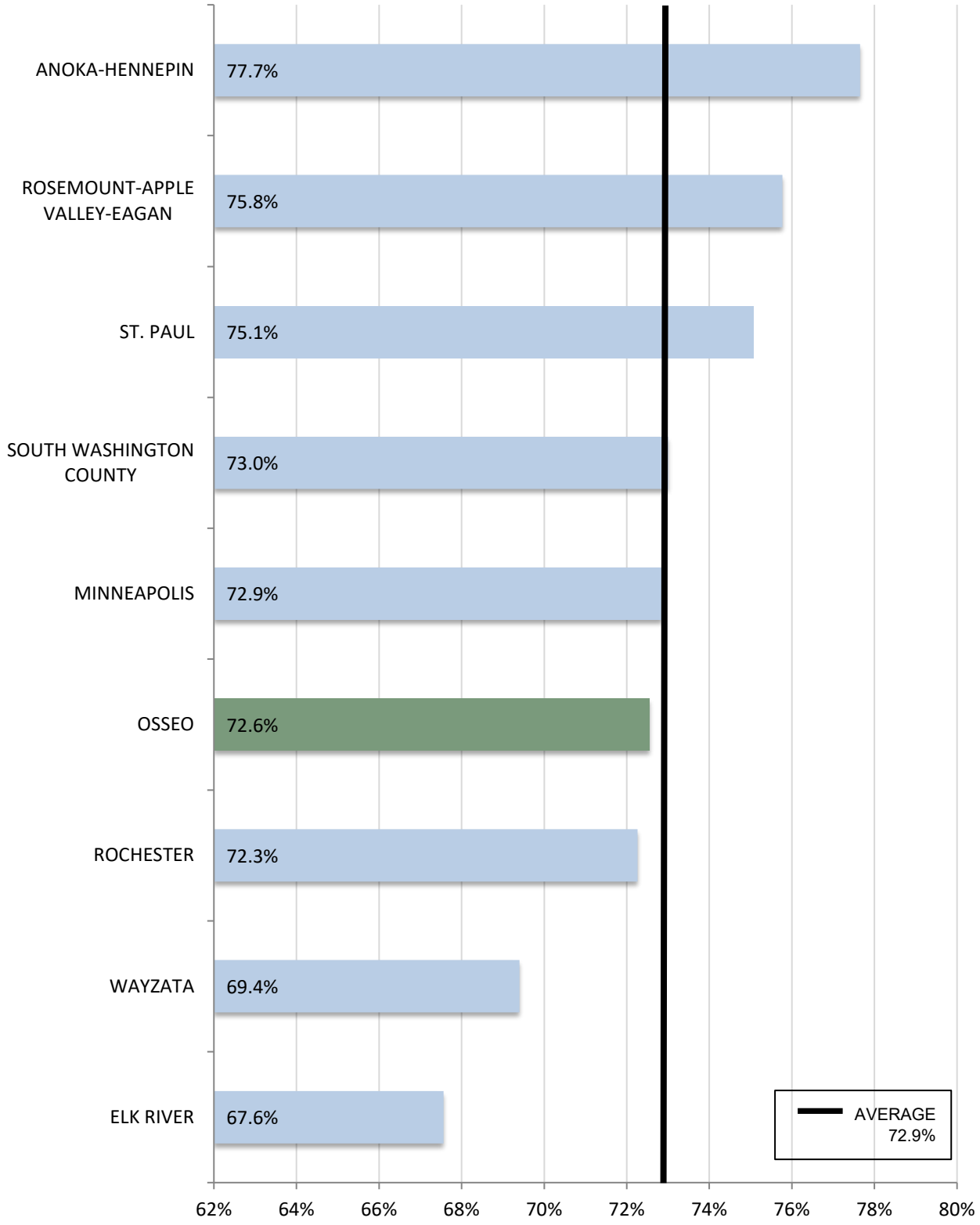
465,461 on staff development worksheet

FY27 Allocations		TOTAL	STAFF	NON-STAFF	
321,804	DLTL PD	321,804	44,100	277,704	ok
104,700	Site PD	104,700	61,797	42,903	ok
1,258,384	Activities (incudes OALC)	1,258,384	0	1,258,384	ok
1,690,028	Site Supply, Site Commencement	1,690,028	0	1,690,028	ok
336,264	DLTL, DLTL staff BJ, DLTL Staff EW	336,264	100,440	235,824	ok
3,711,180		$3,711,180	206,337	3,504,843	

Osseo Area Schools

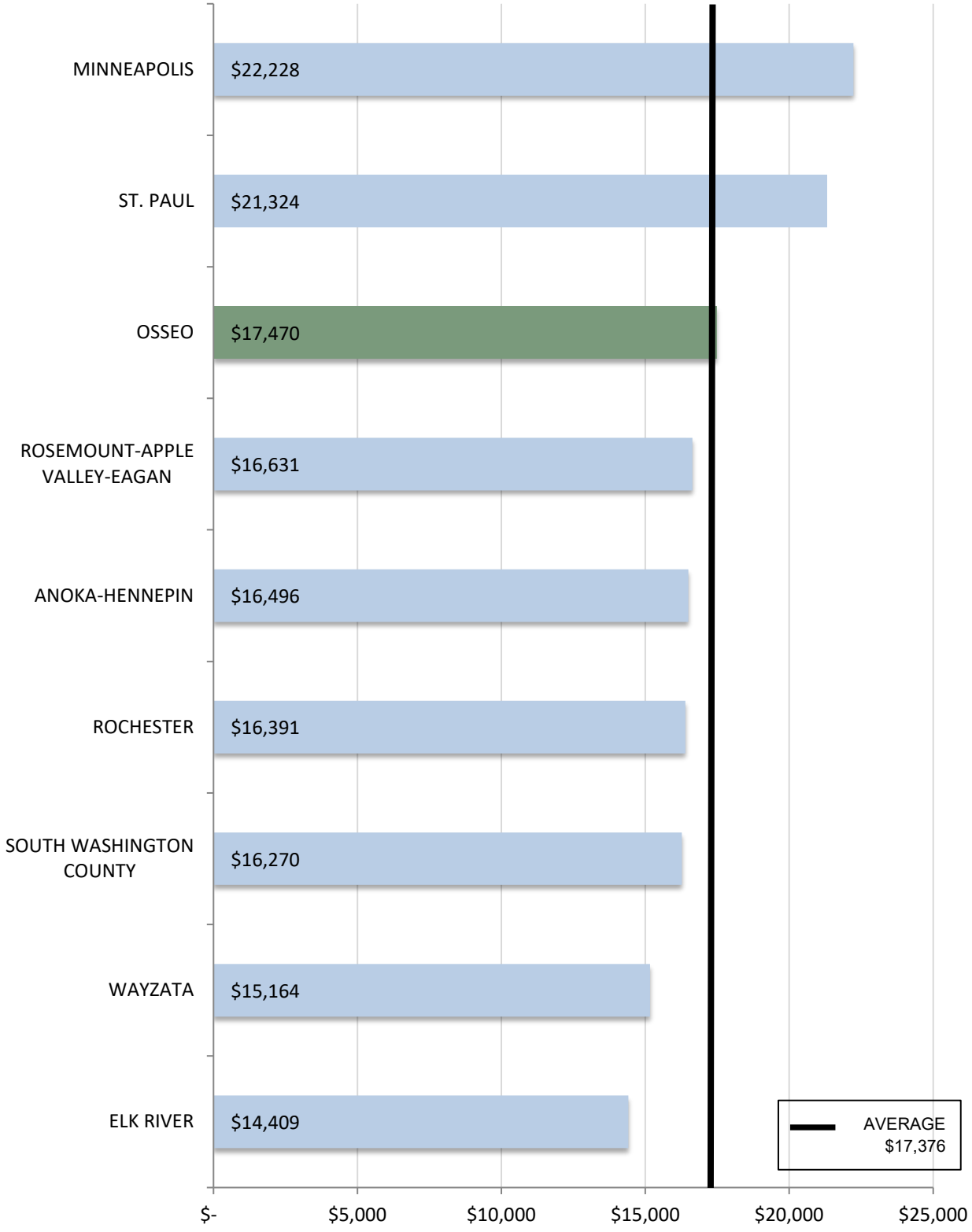
BENCHMARK COMPARISONS

FISCAL YEAR 2025
BENCHMARK COMPARISONS
PERCENT OF EFFECTIVE EXPENDITURES FOR INSTRUCTION



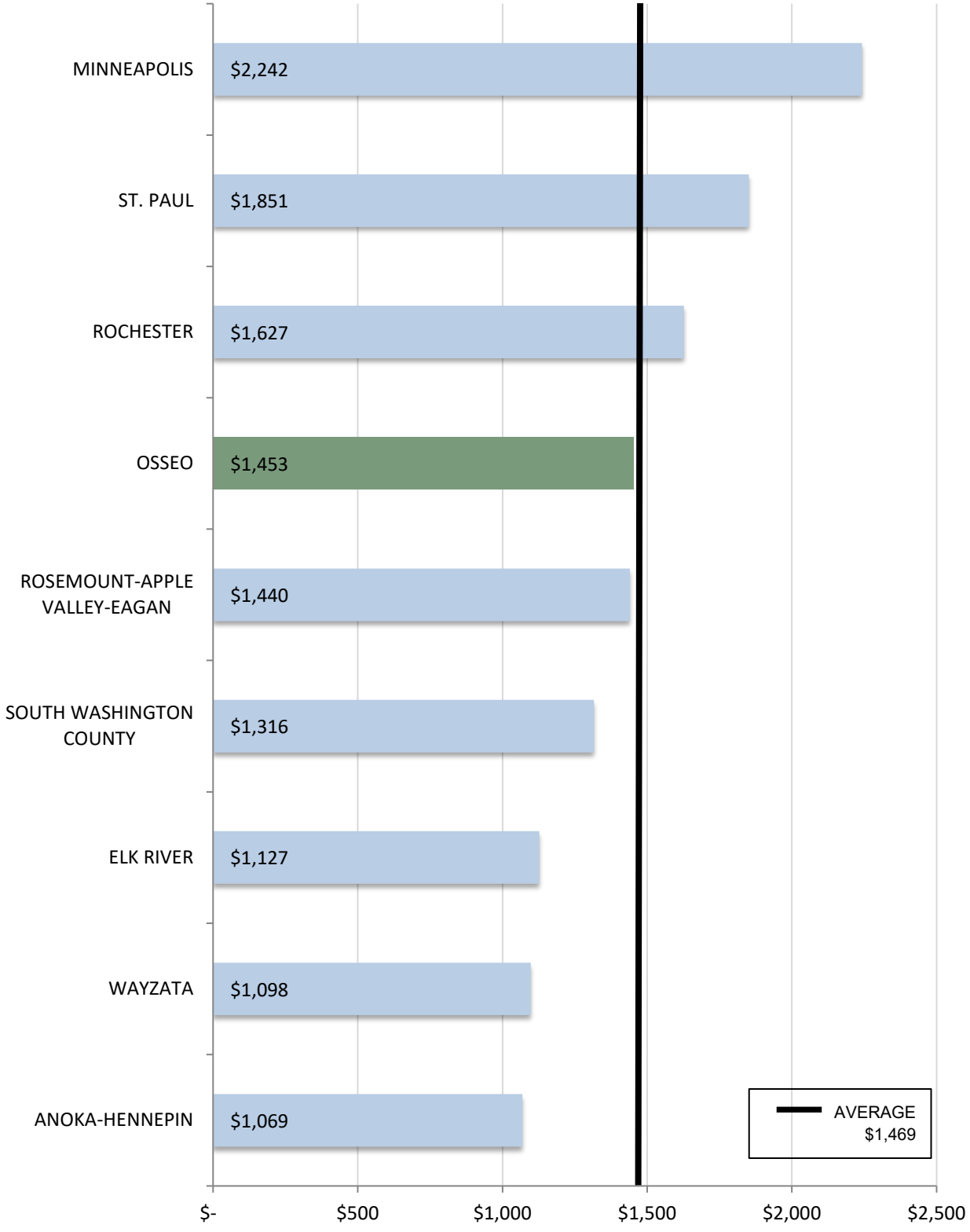
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
TOTAL PK-12 OPERATING EXPENDITURES PER STUDENT



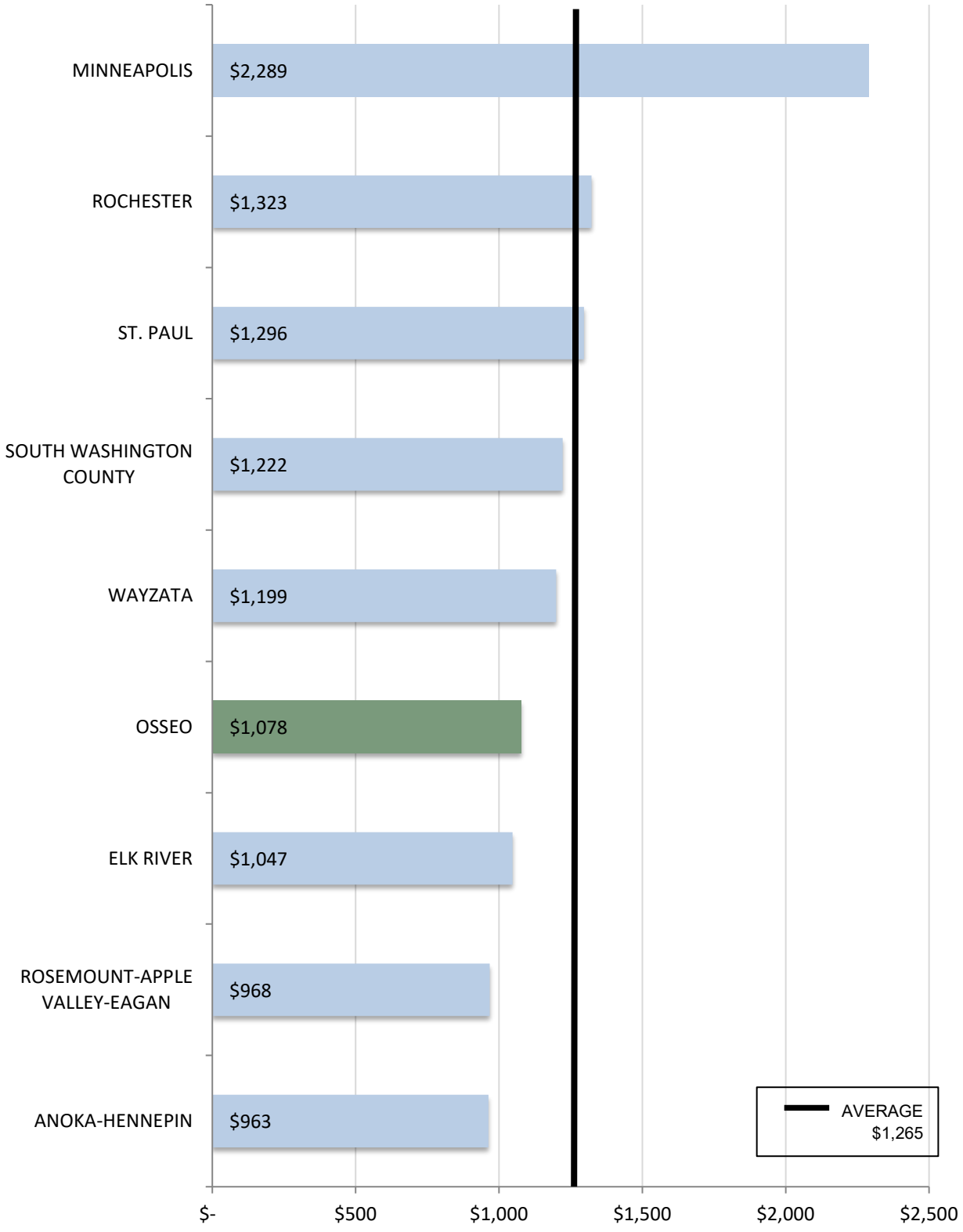
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
TOTAL DISTRICT ADMINISTRATION/SUPPORT EXPENDITURES PER STUDENT



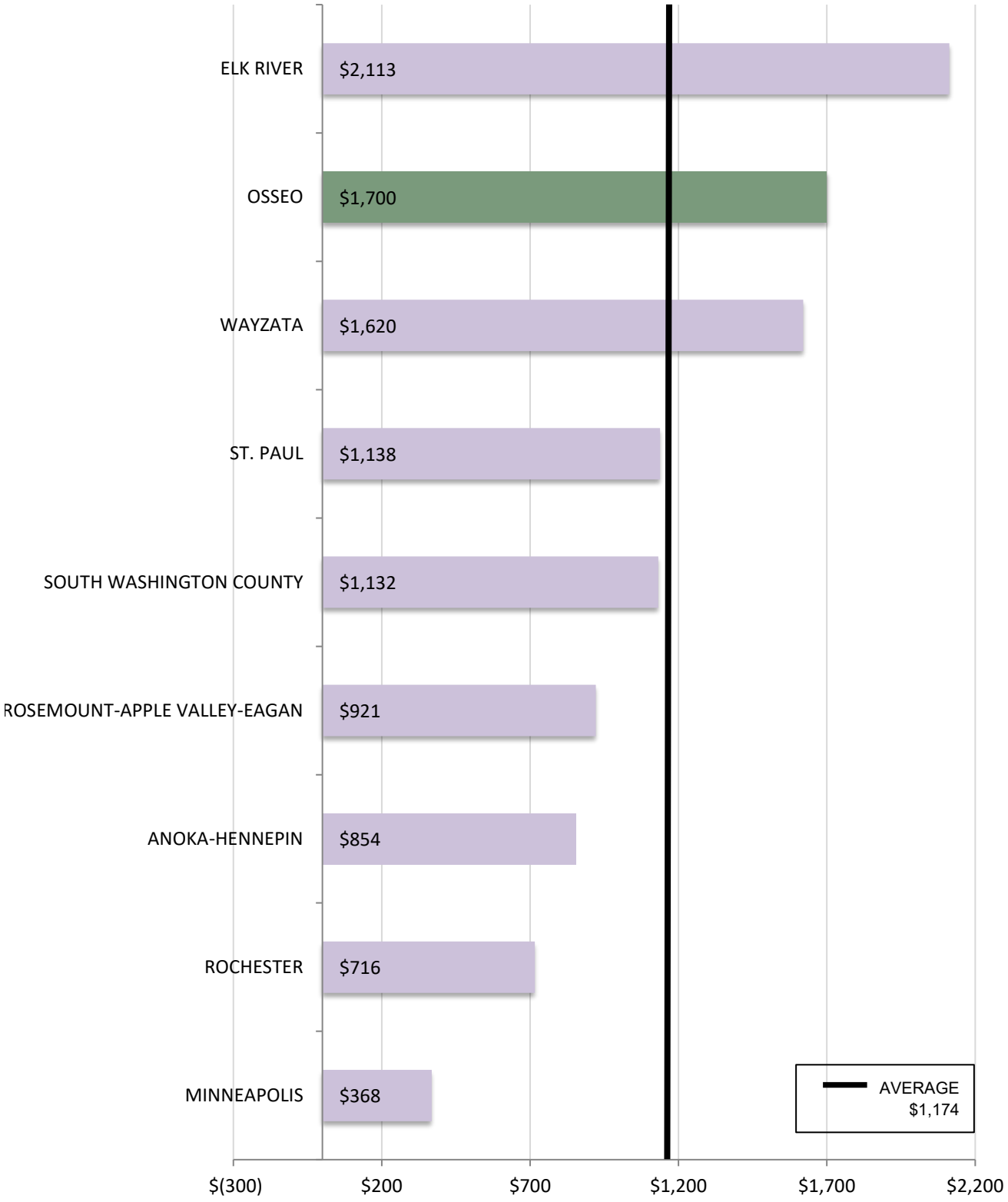
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
TOTAL TRANSPORTATION EXPENDITURES PER STUDENT



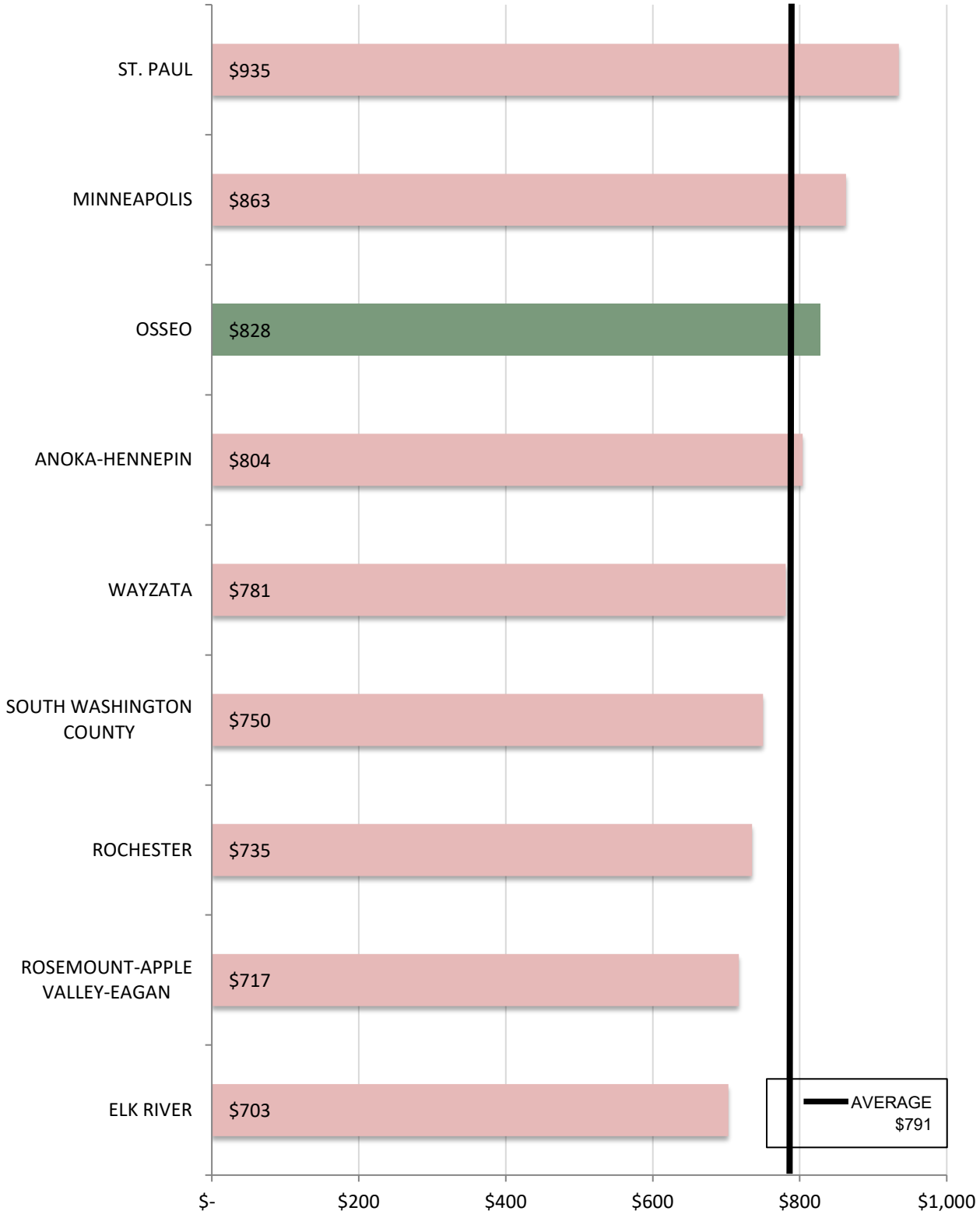
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
TOTAL CAPITAL EXPENDITURES PER STUDENT



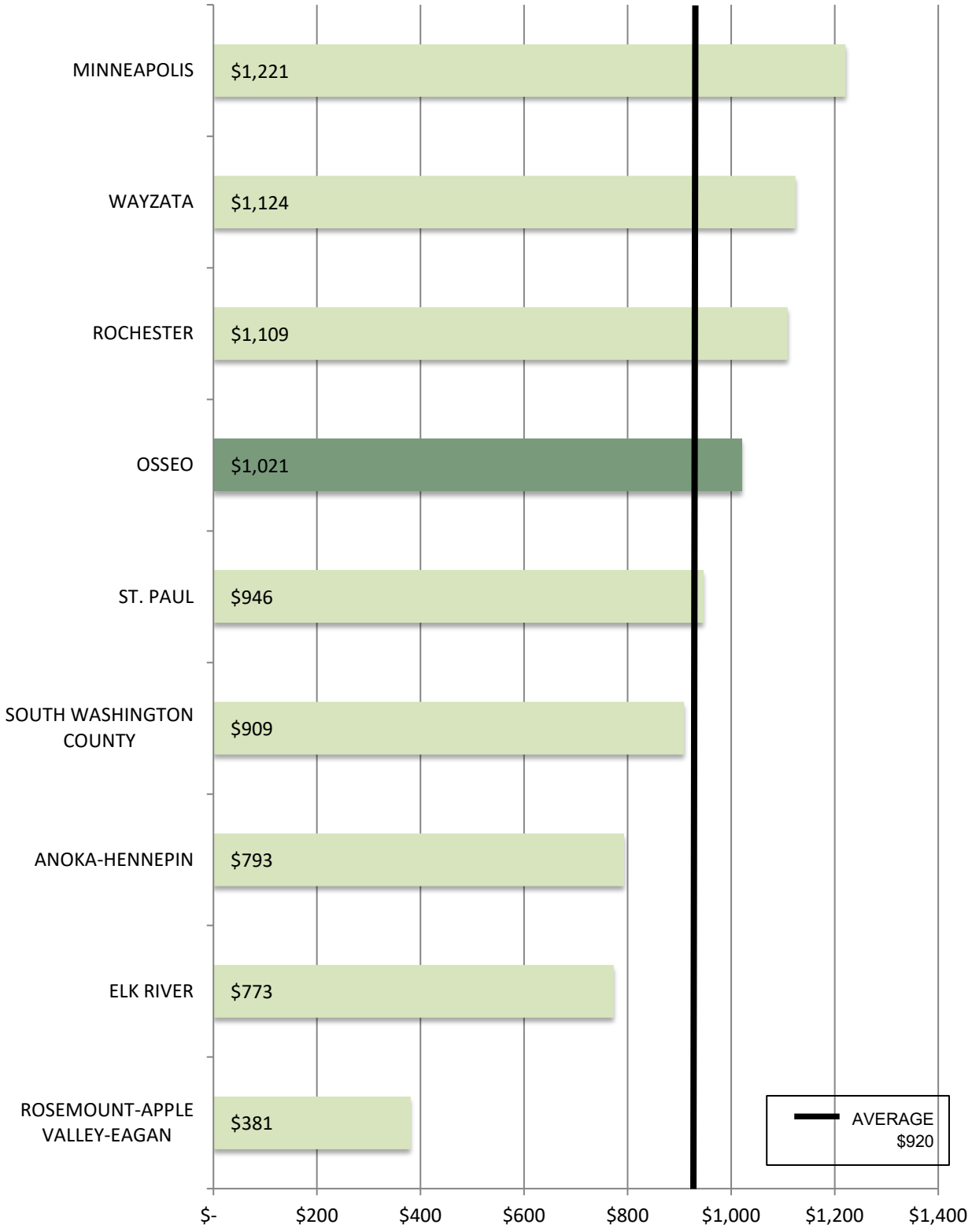
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
FOOD AND NUTRITION SERVICE EXPENDITURES PER STUDENT



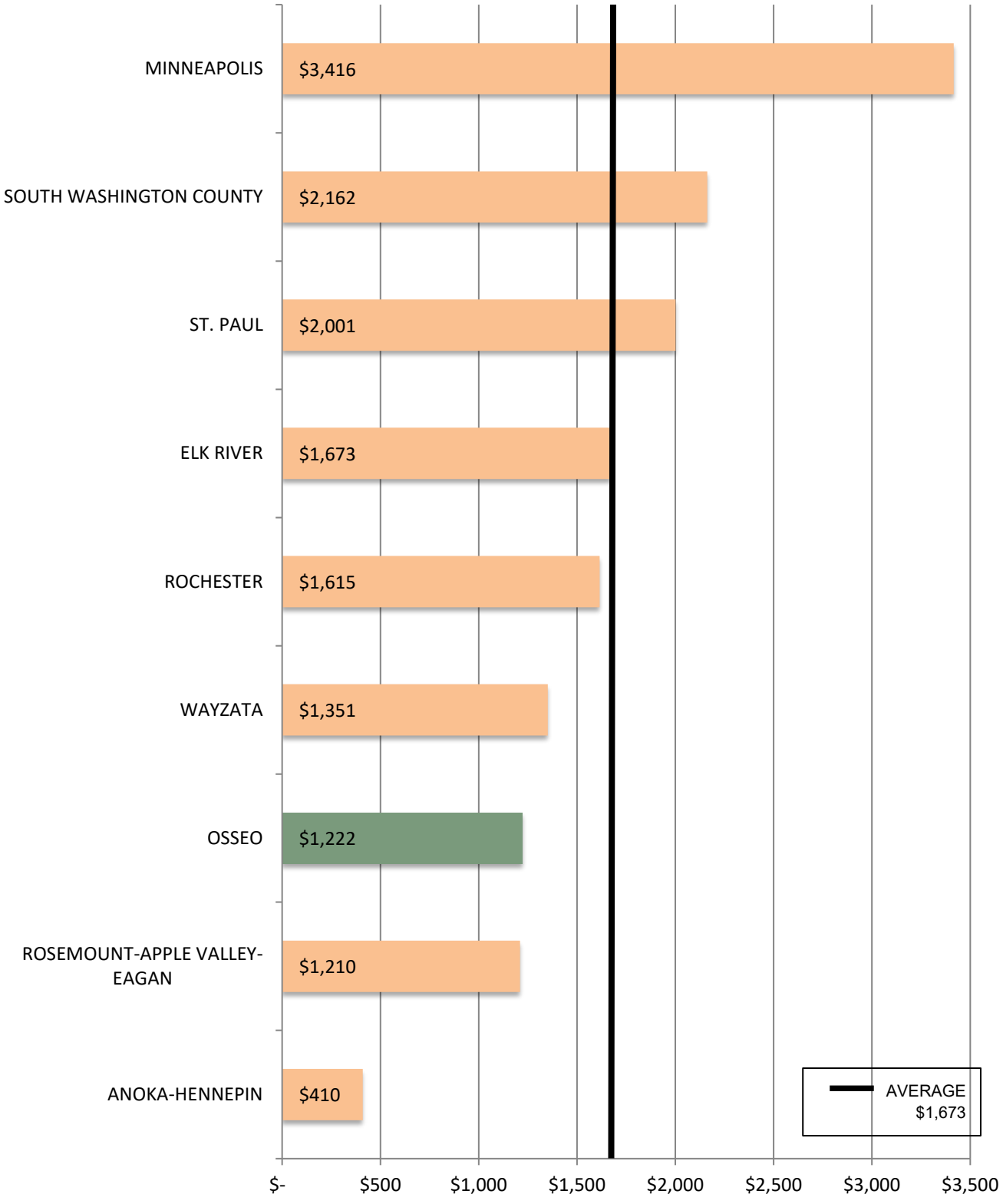
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
COMMUNITY SERVICE EXPENDITURES PER STUDENT



Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
DEBT SERVICE EXPENDITURES PER STUDENT



Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

Osseo Area Schools

MEMO

TO: Dr. Kim Hiel, Superintendent
FROM: John Morstad, Executive Director of Finance and Operations
Dale Carlstrom, Director of Facilities Operations
SUBJECT: Long-Term Facilities Maintenance 10-Year Plan Approval
DATE: 6/23/2026

Recommendation

We recommend that the school board approve the FY 2028 Long-Term Facility Maintenance (LTFM) Ten-Year Plan. M.S. 123B.595 requires that school boards approve LTFM plans annually by July 31. Four required documents are included in the board materials:

1. LTFM ten-year revenue projection
2. LTFM ten-year expenditure plan
3. FY 2028 application for LTFM revenue - Statement of Assurances (to be signed by Superintendent)
4. Board resolution

Background

Approval by the school board ensures that LTFM revenue is included in the pay 2027 preliminary levy for school board approval in September 2026 and, subsequently, the final pay 2027 levy approval in December 2026.

Along with the annual levies, bonds that were sold in 2024 will provide for projects to be completed in the summer of 2024, 2025 and 2026. An updated bond repayment schedule is calculated into the revenue plan.

History

In cooperation with the school board over several months during FY 2016, Osseo Area Schools strategically designed a long-term facilities maintenance plan that enables the district to accelerate necessary infrastructure maintenance on items such as roofs; mechanical, electrical, and plumbing systems; flooring; parking lots and sidewalks; and building exteriors. We know that a safe and healthy learning environment is a key element of effective schools. The facilities that our students and staff experience every day have an important impact on teaching and learning.

Administrative Services
11200 93rd Avenue North
Maple Grove, MN 55369

763-391-7014
morstadj@district279.org
OsseoSchools.org

LTFM is one of the funding mechanisms made available to school districts to maintain the community investment in school facilities, grounds, and infrastructure. LTFM is a particularly critical component of funding because it is designed specifically to address deferred maintenance needs. LTFM includes costs for Health and Safety such as fire safety, indoor air quality, and asbestos abatement. The other major capital funding source available to school districts, Operating Capital, is used primarily to purchase new curriculum resources, equipment, musical instruments, student furniture, and technology.

Next Steps

(Consistent with timelines/actions discussed at previous school board work sessions and meetings)

Date	**Action**
June 23, 2026	School Board approves annual ten-year revenue and expenditure plan
September 29, 2026	School Board approves preliminary tax levy for FY 2028 (Pay 2027)
November 10, 2026	LTFM Summer 2026 project update
December 15, 2026	School Board approved final tax levy for FY 2028 (taxes payable in 2027)
December 2026 – May 2027	School Board awards bids for summer 2027 projects

DEPARTMENT OF EDUCATION

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*

Instructions: Enter estimated, allowable LTFM expenditures ***(Fund 01 and/or Fund 06 only)*** under Minnesota Statutes 2025, 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.	(REQUIRED) Enter Information	District Info.	(REQUIRED) Enter Information
District Name:	**Osseo Area Schools**	Date:	**6/2/2026**
District Number:	**0279-01**	Email:	MorstadJ@district279.org
District Contact Name:	**John Morstad**		
Contact Phone #	**763-391-7014**		

Expenditure Categories		Fiscal Year (FY) Ending June 30									
		2026 (base year)	2027	2028	2029	2030	2031	2032	2033	2034	2035
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	$257,525	$250,000	$225,000	$230,000	$230,000	$230,000	$230,000	$230,000	$230,000	$230,000
349	Other Hazardous Materials	$183,325	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000
352	Environmental Health and Safety Management	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000
358	Asbestos Removal and Encapsulation	$650,000	$650,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000
363	Fire Safety	$375,000	$375,000	$350,000	$360,000	$360,000	$360,000	$360,000	$360,000	$360,000	$360,000
366	Indoor Air Quality	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Health and Safety Capital Projects - Category (1)	$1,865,850	$1,825,000	$1,625,000	$1,640,000	$1,640,000	$1,640,000	$1,640,000	$1,640,000	$1,640,000	$1,640,000
Health and Safety - Projects Costing $100,000 or more per Project/Site/Year - Additional Revenue											
Finance Code	**Category (2)**										
358	Asbestos Removal and Encapsulation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
363	Fire Safety	$350,000	$350,000	$365,000	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000
366	Indoor Air Quality	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Health and Safety Capital Projects $100,000 or More - Category (2)	$350,000	$350,000	$365,000	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151											
Finance Code	**Category 3 (a)**										
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Remodeling for Approved Voluntary Pre-K Projects - Category 3(a)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Remodeling for Gender-Neutral Single-User Restrooms											
Finance/Course Codes	***Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025 and Beyond***										
Finance Code 384 and Course Code 684 MUST USE BOTH	Remodeling for gender-neutral single user restroom per site.	$1,575,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
	Total Remodeling for Gender-Neutral Single User Projects - Category 3(b)	$1,575,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
Accessibility											
Finance Code	**Category (4)**										
367	Accessibility	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Accessibility Projects - Category (4)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Deferred Capital Expenditures and Maintenance Projects											
Finance Code	**Category (5)**										
368	Building Envelope	$952,614	$1,000,000	$1,000,000	$750,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
369	Building Hardware and Equipment	$5,983,469	$5,750,000	$3,750,000	$1,850,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,750,000
370	Electrical	$6,092,315	$6,250,000	$4,850,000	$2,450,000	$1,750,000	$1,500,000	$2,000,000	$2,000,000	$2,000,000	$2,250,000
379	Interior Surfaces	$15,278,161	$7,750,000	$6,450,000	$2,000,000	$1,750,000	$1,500,000	$2,000,000	$2,000,000	$2,000,000	$2,250,000
380	Mechanical Systems	$17,638,473	$10,500,000	$6,000,000	$3,750,000	$2,250,000	$2,000,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000
381	Plumbing	$5,342,487	$4,750,000	$4,500,000	$3,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$2,000,000
382	Professional Services and Salary	$10,598,659	$4,000,000	$2,500,000	$2,500,000	$2,500,000	$2,000,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000
383	Roof Systems (normally below $100,000 unless the school chooses not to receive additional revenue for $100K or more roofing project/site/year - pending 2025 Legislation)	$4,204,657	$4,000,000	$2,000,000	$1,000,000	$1,500,000	$1,250,000	$1,250,000	$1,250,000	$1,250,000	$1,500,000
384	Site Projects	$7,536,563	$4,500,000	$3,750,000	$1,000,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$2,000,000
	Total Deferred Capital Expenditures and Maintenance Projects - Category (5)	$73,627,399	$48,500,000	$34,800,000	$18,800,000	$15,250,000	$13,750,000	$15,750,000	$15,750,000	$15,750,000	$17,750,000
Deferred Capital Expenditures for Roofing Projects - Additional Revenue for $100,000 or more project/site/year			**EFFECTIVE FY 2027**								
Finance Code	**Category (6)**										
383	**Roofing Systems - Additional Revenue**				$0	$0	$0	$0	$0	$0	$0
		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Annual 10-Year Plan Expenditures	$77,418,249	$50,925,000	$37,040,000	$21,065,000	$17,515,000	$16,015,000	$18,015,000	$18,015,000	$18,015,000	$20,015,000
Fund Balance Section											
	Fund 01	**Revenue Projection Model**		**FY 28 Revenue Projection Ten-Year Spreadsheet**							
	Beginning Fund Balance 01-467-XX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Fiscal Year Revenue - **Levy**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Fiscal Year Revenue - **AID if Applicable**	$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
	LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LEVY Page 10, Line 422	***LTFM Deduction for applicable Cooperative/Intermediate Member District Levy***	$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
	LTFM Transfer OUT if applicable - Special Legislation	$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
	Ending Fiscal Year Fund Balance 01-467-XX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Fund 06										
	Beginning Fund Balance 06-467-XX	$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
	LTFM Fiscal Year Revenue Other	$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
	LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Other Transfers	$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
	Ending Fiscal Year Fund Balance 06-467-XX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

End of worksheet

DEPARTMENT OF EDUCATION	Division of School Finance 400 NE Stinson Blvd Minneapolis, MN 55413	ED - 02478-12
Instructions: Enter estimated, allowable LTFM expenditures *(Fund 01 and/or Fund 06 only)* under Minnesota Statut		
District Info.	**(REQUIRED) Enter Information**	
District Name:	**Osseo Area Schools**	
District Number:	**0279-01**	
District Contact Name:	**John Morstad**	
Contact Phone #	**763-391-7014**	
Expenditure Categories		**2036**
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	$230,000
349	Other Hazardous Materials	$150,000
352	Environmental Health and Safety Management	$400,000
358	Asbestos Removal and Encapsulation	$500,000
363	Fire Safety	$360,000
366	Indoor Air Quality	$0
	Total Health and Safety Capital Projects - Category (1)	$1,640,000
Health and Safety - Projects Costing $100,000 or more per Project/Site/Year - Additional Revenue		
Finance Code	**Category (2)**	
358	Asbestos Removal and Encapsulation	$0
363	Fire Safety	$375,000
366	Indoor Air Quality	$0
	Total Health and Safety Capital Projects $100,000 or More - Category (2)	$375,000
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151		
Finance Code	**Category 3 (a)**	
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	$0
	Total Remodeling for Approved Voluntary Pre-K Projects - Category 3(a)	$0
Remodeling for Gender-Neutral Single-User Restrooms		
Finance/Course Codes	***Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025 and Beyond***	
Finance Code 384 and Course Code 684 MUST USE BOTH	Remodeling for gender-neutral single user restroom per site.	$250,000
	Total Remodeling for Gender-Neutral Single User Projects - Category 3(b)	$250,000
Accessibility		
Finance Code	**Category (4)**	
367	Accessibility	$0
	Total Accessibility Projects - Category (4)	$0
Deferred Capital Expenditures and Maintenance Projects		
Finance Code	**Category (5)**	
368	Building Envelope	$1,000,000
369	Building Hardware and Equipment	$1,750,000
370	Electrical	$2,250,000
379	Interior Surfaces	$2,250,000
380	Mechanical Systems	$2,500,000
381	Plumbing	$2,000,000
382	Professional Services and Salary	$2,500,000
383	**Roof Systems (normally below $100,000 unless the school chooses not to receive additional revenue for $100K or more roofing project/site/year - pending 2025 Legislation)**	$1,500,000
384	Site Projects	$2,000,000
	Total Deferred Capital Expenditures and Maintenance Projects - Category (5)	$17,750,000
Deferred Capital Expenditures for Roofing Projects - Additional Revenue for $100,000 or more project/site/year		
Finance Code	**Category (6)**	
383	**Roofing Systems - Additional Revenue**	$0
		$0
	Total Annual 10-Year Plan Expenditures	$20,015,000
Fund Balance Section		
	Fund 01	
	Beginning Fund Balance 01-467-XX	$0
	LTFM Fiscal Year Revenue - **Levy**	$0
	LTFM Fiscal Year Revenue - **AID if Applicable**	$0
	LTFM Fiscal Year Revenue Other	$0
	LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)	$0
LEVY Page 10, Line 422	***LTFM Deduction for applicable Cooperative/Intermediate Member District Levy***	$0
	LTFM Transfer OUT from Fund 01 if applicable (see transfer guidance tab)	$0
	LTFM Transfer OUT if applicable - Special Legislation	$0
	LTFM Estimated Fiscal Year Expenditures	$0
	Ending Fiscal Year Fund Balance 01-467-XX	$0
	Fund 06	
	Beginning Fund Balance 06-467-XX	$0
	LTFM Fiscal Year Bonded Revenue	$0
	LTFM Fiscal Year Revenue Other	$0
	LTFM Transfer IN from Fund 01 if applicable (see transfer guidance tab)	$0
	LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)	$0
	Other Transfers	$0
	LTFM Estimated Fiscal Year Expenditures	$0
	Ending Fiscal Year Fund Balance 06-467-XX	**$0**
End of worksheet		

DEPARTMENT OF EDUCATION

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*

Instructions: Enter estimated, allowable LTFM expenditures ***(Fund 01 and/or Fund 06 only)*** under Minnesota Statutes 2025, 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.	(REQUIRED) Enter Information	District Info.	(REQUIRED) Enter Information
District Name:	**Osseo Area Schools**	Date:	**6/2/2026**
District Number:	**0279-01**	Email:	MorstadJ@district279.org
District Contact Name:	**John Morstad**		
Contact Phone #	**763-391-7014**		

Expenditure Categories		Fiscal Year (FY) Ending June 30									
		2026 (base year)	2027	2028	2029	2030	2031	2032	2033	2034	2035
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	$257,525	$250,000	$225,000	$230,000	$230,000	$230,000	$230,000	$230,000	$230,000	$230,000
349	Other Hazardous Materials	$183,325	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000
352	Environmental Health and Safety Management	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000
358	Asbestos Removal and Encapsulation	$650,000	$650,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000
363	Fire Safety	$375,000	$375,000	$350,000	$360,000	$360,000	$360,000	$360,000	$360,000	$360,000	$360,000
366	Indoor Air Quality	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Health and Safety Capital Projects - Category (1)	$1,865,850	$1,825,000	$1,625,000	$1,640,000	$1,640,000	$1,640,000	$1,640,000	$1,640,000	$1,640,000	$1,640,000
Health and Safety - Projects Costing $100,000 or more per Project/Site/Year - Additional Revenue											
Finance Code	**Category (2)**										
358	Asbestos Removal and Encapsulation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
363	Fire Safety	$350,000	$350,000	$365,000	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000
366	Indoor Air Quality	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Health and Safety Capital Projects $100,000 or More - Category (2)	$350,000	$350,000	$365,000	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151											
Finance Code	**Category 3 (a)**										
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Remodeling for Approved Voluntary Pre-K Projects - Category 3(a)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Remodeling for Gender-Neutral Single-User Restrooms											
Finance/Course Codes	***Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025 and Beyond***										
Finance Code 384 and Course Code 684 MUST USE BOTH	Remodeling for gender-neutral single user restroom per site.	$1,575,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
	Total Remodeling for Gender-Neutral Single User Projects - Category 3(b)	$1,575,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
Accessibility											
Finance Code	**Category (4)**										
367	Accessibility	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Accessibility Projects - Category (4)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Deferred Capital Expenditures and Maintenance Projects											
Finance Code	**Category (5)**										
368	Building Envelope	$952,614	$1,000,000	$1,000,000	$750,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
369	Building Hardware and Equipment	$5,983,469	$5,750,000	$3,750,000	$1,850,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,750,000
370	Electrical	$6,092,315	$6,250,000	$4,850,000	$2,450,000	$1,750,000	$1,500,000	$2,000,000	$2,000,000	$2,000,000	$2,250,000
379	Interior Surfaces	$15,278,161	$7,750,000	$6,450,000	$2,000,000	$1,750,000	$1,500,000	$2,000,000	$2,000,000	$2,000,000	$2,250,000
380	Mechanical Systems	$17,638,473	$10,500,000	$6,000,000	$3,750,000	$2,250,000	$2,000,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000
381	Plumbing	$5,342,487	$4,750,000	$4,500,000	$3,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$2,000,000
382	Professional Services and Salary	$10,598,659	$4,000,000	$2,500,000	$2,500,000	$2,500,000	$2,000,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000
383	Roof Systems (normally below $100,000 unless the school chooses not to receive additional revenue for $100K or more roofing project/site/year - pending 2025 Legislation)	$4,204,657	$4,000,000	$2,000,000	$1,000,000	$1,500,000	$1,250,000	$1,250,000	$1,250,000	$1,250,000	$1,500,000
384	Site Projects	$7,536,563	$4,500,000	$3,750,000	$1,000,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$2,000,000
	Total Deferred Capital Expenditures and Maintenance Projects - Category (5)	$73,627,399	$48,500,000	$34,800,000	$18,800,000	$15,250,000	$13,750,000	$15,750,000	$15,750,000	$15,750,000	$17,750,000
Deferred Capital Expenditures for Roofing Projects - Additional Revenue for $100,000 or more project/site/year			**EFFECTIVE FY 2027**								
Finance Code	**Category (6)**										
383	**Roofing Systems - Additional Revenue**				$0	$0	$0	$0	$0	$0	$0
		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Annual 10-Year Plan Expenditures		$77,418,249	$50,925,000	$37,040,000	$21,065,000	$17,515,000	$16,015,000	$18,015,000	$18,015,000	$18,015,000	$20,015,000
Fund Balance Section											
	Fund 01	**Revenue Projection Model**		**FY 28 Revenue Projection Ten-Year Spreadsheet**							
	Beginning Fund Balance 01-467-XX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Fiscal Year Revenue - **Levy**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Fiscal Year Revenue - **AID if Applicable**	$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
	LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LEVY Page 10, Line 422	***LTFM Deduction for applicable Cooperative/Intermediate Member District Levy***	$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
	LTFM Transfer OUT if applicable - Special Legislation	$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
	Ending Fiscal Year Fund Balance 01-467-XX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Fund 06										
	Beginning Fund Balance 06-467-XX	$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
	LTFM Fiscal Year Revenue Other	$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
	LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Other Transfers	$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
	Ending Fiscal Year Fund Balance 06-467-XX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

End of worksheet

DEPARTMENT OF EDUCATION	Division of School Finance 400 NE Stinson Blvd Minneapolis, MN 55413	ED - 02478-12
Instructions: Enter estimated, allowable LTFM expenditures *(Fund 01 and/or Fund 06 only)* under Minnesota Statut		
District Info.	**(REQUIRED) Enter Information**	
District Name:	**Osseo Area Schools**	
District Number:	**0279-01**	
District Contact Name:	**John Morstad**	
Contact Phone #	**763-391-7014**	
Expenditure Categories		**2036**
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	$230,000
349	Other Hazardous Materials	$150,000
352	Environmental Health and Safety Management	$400,000
358	Asbestos Removal and Encapsulation	$500,000
363	Fire Safety	$360,000
366	Indoor Air Quality	$0
	Total Health and Safety Capital Projects - Category (1)	$1,640,000
Health and Safety - Projects Costing $100,000 or more per Project/Site/Year - Additional Revenue		
Finance Code	**Category (2)**	
358	Asbestos Removal and Encapsulation	$0
363	Fire Safety	$375,000
366	Indoor Air Quality	$0
	Total Health and Safety Capital Projects $100,000 or More - Category (2)	$375,000
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151		
Finance Code	**Category 3 (a)**	
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	$0
	Total Remodeling for Approved Voluntary Pre-K Projects - Category 3(a)	$0
Remodeling for Gender-Neutral Single-User Restrooms		
Finance/Course Codes	***Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025 and Beyond***	
Finance Code 384 and Course Code 684 MUST USE BOTH	Remodeling for gender-neutral single user restroom per site.	$250,000
	Total Remodeling for Gender-Neutral Single User Projects - Category 3(b)	$250,000
Accessibility		
Finance Code	**Category (4)**	
367	Accessibility	$0
	Total Accessibility Projects - Category (4)	$0
Deferred Capital Expenditures and Maintenance Projects		
Finance Code	**Category (5)**	
368	Building Envelope	$1,000,000
369	Building Hardware and Equipment	$1,750,000
370	Electrical	$2,250,000
379	Interior Surfaces	$2,250,000
380	Mechanical Systems	$2,500,000
381	Plumbing	$2,000,000
382	Professional Services and Salary	$2,500,000
383	**Roof Systems (normally below $100,000 unless the school chooses not to receive additional revenue for $100K or more roofing project/site/year - pending 2025 Legislation)**	$1,500,000
384	Site Projects	$2,000,000
	Total Deferred Capital Expenditures and Maintenance Projects - Category (5)	$17,750,000
Deferred Capital Expenditures for Roofing Projects - Additional Revenue for $100,000 or more project/site/year		
Finance Code	**Category (6)**	
383	**Roofing Systems - Additional Revenue**	$0
		$0
	Total Annual 10-Year Plan Expenditures	$20,015,000
Fund Balance Section		
	Fund 01	
	Beginning Fund Balance 01-467-XX	$0
	LTFM Fiscal Year Revenue - **Levy**	$0
	LTFM Fiscal Year Revenue - **AID if Applicable**	$0
	LTFM Fiscal Year Revenue Other	$0
	LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)	$0
LEVY Page 10, Line 422	***LTFM Deduction for applicable Cooperative/Intermediate Member District Levy***	$0
	LTFM Transfer OUT from Fund 01 if applicable (see transfer guidance tab)	$0
	LTFM Transfer OUT if applicable - Special Legislation	$0
	LTFM Estimated Fiscal Year Expenditures	$0
	Ending Fiscal Year Fund Balance 01-467-XX	$0
	Fund 06	
	Beginning Fund Balance 06-467-XX	$0
	LTFM Fiscal Year Bonded Revenue	$0
	LTFM Fiscal Year Revenue Other	$0
	LTFM Transfer IN from Fund 01 if applicable (see transfer guidance tab)	$0
	LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)	$0
	Other Transfers	$0
	LTFM Estimated Fiscal Year Expenditures	$0
	Ending Fiscal Year Fund Balance 06-467-XX	**$0**
End of worksheet		

Division of School Finance
400 NE Stinson Blvd.
Minneapolis, MN 55413

Fiscal Year (FY) 2028 Application for Long-Term Facilities Maintenance Revenue Statement of Assurances

ED-02477-012
Due: July 31, 2026

General Information: Minnesota school districts, intermediate school districts, cooperative districts, joint powers applying for Long-Term Facilities Maintenance revenue (LTFM) under Minnesota Statutes 2025, 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, 2026. Submit to Sarah C. Miller (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, Intermediate/Cooperative/Joint Powers	District Number and Type:	Date Submitted:
OSSEO AREA SCHOOLS	0279-01	6/23/2026

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 2025, section 123B.595, subdivision 10, paragraph (a), clause (3), Minnesota Statutes 2025, section 123B.57, subdivision 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 2025, section 123B.595, subdivision 11 (***Number one reason may not be energy savings).***
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 2025, section 123B.595, subdivision 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 2025, section 123B.595, subdivision 11 **(*Number one reason may not be energy savings).***
3. All actual expenditures to be reported in Uniform Financial Accounting and Reporting Standards (UFARS) for FY 2028 under Finance Codes 347, 349, 352, 358, 363 and 366 will be for allowed health and safety uses under Minnesota Statutes 2025, section 123B.595, subdivision 10, paragraph (a), clause (3), Minnesota Statutes 2025, section 123B.57, subdivision 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 2025, section 123B.595, subdivision 11.
4. All actual expenditures to be reported in UFARS for FY 2028 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 2025, section 123B.595, subdivision 10, paragraph (a), clauses (1), (2) and (4) 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 2025, section 123B.595, subdivision 11. ***Effective FY 2025 and beyond for a gender-neutral, single-user restroom are included in The LTFM plan (Finance Code 384 must be used with Course Code 684).***
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.41, subd. 3[2025]).
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 [2025]). ***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 Supt./Cooperative/Joint Powers Unit Director:	Name – Supt./Cooperative/Joint Powers Director (Please print)	Date:
	Dr. Kim Hiel	6/23/2026

SCHOOL BOARD RESOLUTION

INDEPENDENT SCHOOL DISTRICT NO.

ADOPTING THE SCHOOL DISTRICT'S FISCAL YEAR (FY) 2028

LONG-TERM FACILITIES MAINTENANCE TEN-YEAR PLAN

WHEREAS, to qualify for Long-Term Facilities Maintenance revenue, Minnesota Statutes 2025, section 123B.595, subd. 4 states a school district or intermediate district must annually adopt and approve a ten-year LTFM 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. approves and adopts the attached ten-year Long-Term Facilities Maintenance plan for FY 2028 on the 23rd day of June, 2026.

_____

SCHOOL BOARD CLERK SIGNATURE

Osseo Area Schools

Long-Term Facilities Maintenance

10-year Plan Proposal

Jeff Arthurs, Collin O'Brien, Dale Carlstrom

June 23, 2026

Long-Term Facilities Maintenance
Process Review

Long-Term Facilities Maintenance (LTFM) 10-Year Plan

- **Facilities Operations Seeks Approval for the 10-year plan**
- **3-Part Approval Process**
  - 10-Year Expenditure Application
  - 10-Year Revenue Projection
  - Statement of Assurances (Signed by Superintendent Annually)

LTFM 10 Year Plan

Expenditure Categories		Fiscal Year (FY) Ending June 30										
		2026 (base year)	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
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	$257,525	$250,000	$225,000	$230,000	$230,000	$230,000	$230,000	$230,000	$230,000	$230,000	$230,000
349	Other Hazardous Materials	$183,325	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000
352	Environmental Health and Safety Management	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000
358	Asbestos Removal and Encapsulation	$650,000	$650,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000
363	Fire Safety	$375,000	$375,000	$350,000	$360,000	$360,000	$360,000	$360,000	$360,000	$360,000	$360,000	$360,000
366	Indoor Air Quality	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Health and Safety Capital Projects - Category (1)	$1,865,850	$1,825,000	$1,625,000	$1,640,000	$1,640,000	$1,640,000	$1,640,000	$1,640,000	$1,640,000	$1,640,000	$1,640,000
Health and Safety - Projects Costing $100,000 or more per Project/Site/Year - Additional Revenue												
Finance Code	**Category (2)**											
358	Asbestos Removal and Encapsulation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
363	Fire Safety	$350,000	$350,000	$365,000	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000
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 - Category (2)	$350,000	$350,000	$365,000	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151												
Finance Code	**Category 3 (a)**											
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 - Category 3(a)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Remodeling for Gender-Neutral Single-User Restrooms												
Finance/Course Codes	***Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025 and Beyond***											
Finance Code 384 and Course Code 684 MUST USE BOTH	Remodeling for gender-neutral single user restroom per site.	$1,575,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
	Total Remodeling for Gender-Neutral Single User Projects - Category 3(b)	$1,575,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
Accessibility												
Finance Code	**Category (4)**											
367	Accessibility	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Accessibility Projects - Category (4)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Deferred Capital Expenditures and Maintenance Projects												
Finance Code	**Category (5)**											
368	Building Envelope	$952,614	$1,000,000	$1,000,000	$750,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
369	Building Hardware and Equipment	$5,983,469	$5,750,000	$3,750,000	$1,850,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,750,000	$1,750,000
370	Electrical	$6,092,315	$6,250,000	$4,850,000	$2,450,000	$1,750,000	$1,500,000	$2,000,000	$2,000,000	$2,000,000	$2,250,000	$2,250,000
379	Interior Surfaces	$15,278,161	$7,750,000	$6,450,000	$2,000,000	$1,750,000	$1,500,000	$2,000,000	$2,000,000	$2,000,000	$2,250,000	$2,250,000
380	Mechanical Systems	$17,638,473	$10,500,000	$6,000,000	$3,750,000	$2,250,000	$2,000,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000
381	Plumbing	$5,342,487	$4,750,000	$4,500,000	$3,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$2,000,000	$2,000,000
382	Professional Services and Salary	$10,598,659	$4,000,000	$2,500,000	$2,500,000	$2,500,000	$2,000,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000
383	Roof Systems (normally below $100,000 unless the school chooses not to receive additional revenue for $100K or more roofing project/site/year - pending 2025 Legislation)	$4,204,657	$4,000,000	$2,000,000	$1,000,000	$1,500,000	$1,250,000	$1,250,000	$1,250,000	$1,250,000	$1,500,000	$1,500,000
384	Site Projects	$7,536,563	$4,500,000	$3,750,000	$1,000,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$2,000,000	$2,000,000
	Total Deferred Capital Expenditures and Maintenance Projects - Category (5)	$73,627,399	$48,500,000	$34,800,000	$18,800,000	$15,250,000	$13,750,000	$15,750,000	$15,750,000	$15,750,000	$17,750,000	$17,750,000
Deferred Capital Expenditures for Roofing Projects - Additional Revenue for $100,000 or more project/site/year			EFFECTIVE FY 2027									382
Finance Code	**Category (6)**											
383	**Roofing Systems - Additional Revenue**			$0	$0	$0	$0	$0	$0	$0	$0	$0
		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Annual 10-Year Plan Expenditures	$77,418,249	$50,925,000	$37,040,000	$21,065,000	$17,515,000	$16,015,000	$18,015,000	$18,015,000	$18,015,000	$20,015,000	$20,015,000

LTFM 10 Year Plan - Revenue

Fund Balance Section	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Fund 01	**FY 26 and 27 Revenue Projection Model Revenue**		**FY 28 Revenue Projection Ten-Year Spreadsheet**								
Beginning Fund Balance 01-467-XX	-$55,429	$59,114	$41,790	$738,437	$738,437	$738,437	$738,437	$738,437	$738,437	$738,437	$738,437
LTFM Fiscal Year Revenue - **Levy**	$8,814,555	$8,168,303	$7,662,745	$6,647,745	$5,847,745	$6,347,745	$6,347,745	$5,647,745	$5,347,745	$4,347,745	$4,347,745
LTFM Fiscal Year Revenue - **AID if Applicable**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LTFM Fiscal Year Revenue Other	$0	$0	$696,647	$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 Deduction for applicable Cooperative/Intermediate Member District Levy	$214,161	$360,627	$332,745	$332,745	$332,745	$332,745	$332,745	$332,745	$332,745	$332,745	$332,745
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	$8,485,850	$7,825,000	$7,330,000	$6,315,000	$5,515,000	$6,015,000	$6,015,000	$5,315,000	$5,015,000	$4,015,000	$4,015,000
Ending Fiscal Year Fund Balance 01-467-XX	$59,114	$41,790	$738,437	$738,437	$738,437	$738,437	$738,437	$738,437	$738,437	$738,437	$738,437
Fund 06											
Beginning Fund Balance 06-467-XX	$115,104,849	$47,172,450	$29,782,450	$26,822,450	$12,072,450	$22,072,450	$12,072,450	$25,772,450	$13,072,450	$32,072,450	$16,072,450
LTFM Fiscal Year Bonded Revenue	$0	$25,710,000	$26,750,000	$0	$22,000,000	$0	$25,700,000	$0	$32,000,000	$0	$0
LTFM Fiscal Year Revenue Other	$1,000,000	$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	$68,932,399	$43,100,000	$29,710,000	$14,750,000	$12,000,000	$10,000,000	$12,000,000	$12,700,000	$13,000,000	$16,000,000	$16,000,000
Ending Fiscal Year Fund Balance 06-467-XX	**$47,172,450**	**$29,782,450**	**$26,822,450**	**$12,072,450**	**$22,072,450**	**$12,072,450**	**$25,772,450**	**$13,072,450**	**$32,072,450**	**$16,072,450**	**$72,450**

LTFM 10-Year Expenditure Plan Summary

- Priorities for this year:
  - Aligning LTFM scopes with BBF projects to minimize impact.
  - Prioritizing projects with maximum impact while minimizing equipment failures
  - Replacing aging heating and cooling systems
  - Ongoing assessments of facility assets
  - Focus on energy cost avoidance

Summer 2026 Projects

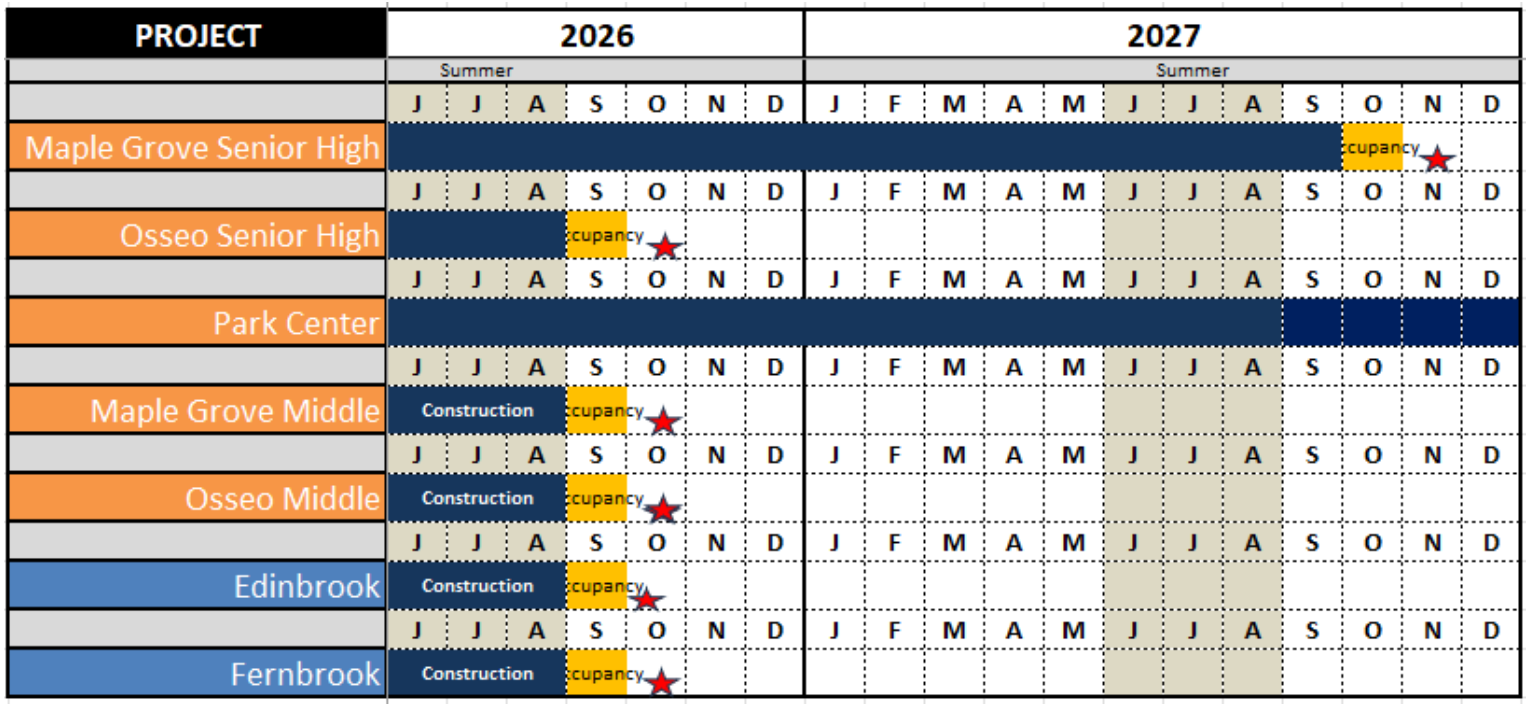
Major Projects:

- MGSH Phase II
- OSH Phase II
- PCHS Phase I
- Media, Flex, Outdoor Classroom
  - Fernbrook
  - Edinbrook
- OMS Media, Flex
- MGMS Media, Flex

LTFM Owner Managed Projects

- Roofing
- Envelope
- Site Projects – Athletic Fields
- Paving
- Flooring
- Mechanical Systems
- Electrical

Summer 2026 Schedules



Summer 2027 Projects

Major Projects:

- MGSH Phase III
- PCHS Phase II
- Elementary Media, Flex, Outdoor Classroom
  - Park Brook
  - Garden City
- Magnet School Renovations
  - Zanewood
  - Birch Grove
  - Weaver Lake
- Rice Lake
- Elm Creek
- Educational Service Center

LTFM Owner Managed Projects

- Roofing
- Envelope
- Site Projects – Athletic Fields
- Paving
- Flooring
- Mechanical Systems
- Electrical

Summer 2027 Schedules

Thank You

Questions?

Osseo Area Schools

MEMO

TO: Dr. Kim Hiel, Superintendent
FROM: John Morstad, Executive Director of Finance and Operations
Kelly Benusa, Director of Business Services
SUBJECT: Series 2026B Bond Issue and Abatement Bond
DATE: 6/23/2026

Recommendation

We are recommending the school board approve two resolutions:

1. **Property Tax Abatement Resolution**
    a. Approves a proposed property tax abatement for parking lot improvement projects
    b. Calls for a required public hearing
    c. Establishes compliance with IRS reimbursement bond regulations
2. **Series 2026B School Building Bonds**
    a. Authorizes issuance of $63,225,000 in school building bonds
    b. Represents the final portion of the 2023 voter-approved bond referendum

Background

In 2023, voters approved $223,225,000 in school building bonds to fund the Building a Better Future (BBF) program. The remaining balance of approximately $63,225,000 million will fund the final phase of these projects. These resolutions represent the final step in securing funding for all BBF projects.

Crest View Project Funding Strategy

The Crest View project was initially planned as a renovation but transitioned to a full rebuild, requiring additional funding. At the direction of the district's financial advisor, Ehlers, two potential funding sources were identified:

1. Property Tax Abatement Bonds (limited to parking lot projects)
2. Certificates of Participation (COPs)

Administrative Services
11200 93rd Avenue North
Maple Grove, MN 55369
763-391-7014
morstadj@district279.org
OsseoSchools.org

As project planning advanced into the construction phase, the district determined:

- Abatement bonds alone are sufficient to cover the funding gap
- There are adequate eligible parking lot projects within BBF to align with abatement requirements

Abatement bonds are General Obligation bonds, providing a key advantage by offering lower interest rates than Certificates of Participation (COPs), which results in long-term cost savings. The total bond impact (principal and interest) will not exceed $19,138,350. This amount is lower than the combined abatement and COP financing originally projected, resulting in a more favorable tax impact for our stakeholders.

The issuance process includes specific steps listed in the timeline below.

Timeline

Series 2026B – GO School Building & Tax Abatement Bonds

- **June 23, 2026** – Board adopts bond intent resolution and calls public hearing
- **Mid-July 2026** – District submits public hearing notice for publication (10+ days prior)
- **July 26 – August 15, 2026** – Public hearing notice published (10-30 day window)
- **Week of August 17, 2026** – Bond attorney prepares abatement and bond resolutions
- **August 25, 2026** – Public hearing and board action
    - Conduct hearing
    - Approve abatement and authorize bonds
    - Adopt intent resolution
    - Pre-sale report presented
- **Week of September 7, 2026** – Pre-sale activities (due diligence, rating calls)
- **Week of September 14, 2026** – Draft sale award resolution
- **September 22, 2026** – Board awards bond sale
- **October 15, 2026** – Bond closing; proceeds received and invested

CERTIFICATION OF MINUTES RELATING TO
GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2026B

Issuer: Independent School District No. 279 (Osseo Area Schools), Minnesota

Governing Body: School Board

Kind, date, time and place of meeting: A regular meeting held on June 23, 2026 at 6:00 p.m. at the Educational Service Center, in Maple Grove, Minnesota.

Members present:

Members absent:

Documents attached:

Minutes of said meeting (including):

RESOLUTION RELATING TO GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2026B; AUTHORIZING THE ISSUANCE AND SALE THEREOF, PROVIDING FOR CREDIT ENHANCEMENT WITH RESPECT THERETO, AND ESTABLISHING COMPLIANCE WITH REIMBURSEMENT BOND REGULATIONS UNDER THE INTERNAL REVENUE CODE

I, the undersigned, being the duly qualified and acting recording officer of the public corporation issuing the bonds referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said bonds; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS my hand officially as such recording officer this 23rd day of June, 2026.

_____
School District Clerk

Member _____ introduced the following resolution and moved its adoption, which motion was seconded by Member _____:

RESOLUTION RELATING TO GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2026B; AUTHORIZING THE ISSUANCE AND SALE THEREOF, PROVIDING FOR CREDIT ENHANCEMENT WITH RESPECT THERETO, AND ESTABLISHING COMPLIANCE WITH REIMBURSEMENT BOND REGULATIONS UNDER THE INTERNAL REVENUE CODE

BE IT RESOLVED by the School Board (the Board) of Independent School District No. 279 (Osseo Area Schools), Minnesota (the District), as follows:

SECTION 1. AUTHORIZATION, ELECTION AND DISTRICT INDEBTEDNESS.

Pursuant to Minnesota Statutes, Chapter 475, the District is authorized, subject to voter approval, to issue general obligation school building bonds. This Board hereby determines that it is necessary and desirable and in the best interest of the District to issue its general obligation school building bonds in the approximate principal amount of $63,225,000 (the Bonds) to finance the acquisition and betterment of school sites and facilities (the Project), including those approved by the electors at a special election held on November 7, 2023.

The Bonds will be designated as the District's "General Obligation School Building Bonds, Series 2026B" or may (i) have such other title or series desgination, and (ii) be issued in combination with any other bond authorizations of the District; if deemed appropriate by the District in consultation with its municipal advisor and bond counsel.

SECTION 2. SALE. The District has retained Ehlers & Associates, Inc., in Minneapolis, Minnesota (Ehlers), as its independent municipal advisor in connection with the sale of the Bonds. Ehlers is authorized to solicit proposals for the purchase of the Bonds in accordance with Minnesota Statutes, Section 475.60, subdivision 2, paragraph (9). The Board shall meet at the time and place specified in the Official Statement for the Bonds to receive and consider such proposals for the purchase of the Bonds.

SECTION 3. OFFICIAL STATEMENT; PROPOSALS. Ehlers is authorized to prepare and distribute an Official Statement for the Bonds and to open, read, and tabulate the proposals for presentation to the Board.

SECTION 4. STATE CREDIT ENHANCEMENT PROGRAM. (a) The District hereby covenants and obligates itself to notify the Commissioner of a potential default in the payment of principal and interest on the Bonds and to use the provisions of Minnesota Statutes, Section 126C.55 to guarantee payment of the principal and interest on the Bonds when due. The District further covenants to deposit with the Registrar or any successor paying agent three (3) days prior to the date on which a payment is due an amount sufficient to make that payment or to notify the Commissioner that it will be unable to make all or a portion of that payment. The Registrar for the Bonds is authorized and directed to notify the Commissioner if it becomes aware of a potential default in the payment of principal or interest on the Bonds or if, on the day two (2) business days prior to the date a payment is due on the Bonds, there are insufficient funds to make that payment

on deposit with the Registrar. The District understands that as a result of its covenant to be bound by the provision of Minnesota Statutes, Section 126C.55, the provisions of that section shall be binding as long as any Bonds of this issue remain outstanding.

(b) The District further covenants to comply with all procedures now and hereafter established by the Departments of Management and Budget and Education of the State of Minnesota pursuant to Minnesota Statutes, Section 126C.55, subdivision 2(c) and otherwise to take such actions as necessary to comply with that section. The chair, clerk, superintendent or business manager is authorized to execute any applicable Minnesota Department of Education forms.

SECTION 5. REIMBURSEMENT. (a) (i) The Internal Revenue Service has issued Section 1.150-2 of the Income Tax Regulations (the Regulations) dealing with the issuance of tax-exempt obligations all or a portion of the proceeds of which are to be used to reimburse the District for Project expenditures made by the District prior to the date of issuance (the Reimbursement Obligations).

(ii) The Regulations generally require that the District make a declaration of its official intent to reimburse itself for such prior expenditures out of the proceeds of a subsequently issued series of tax-exempt obligations within 60 days after payment of the expenditures, that such obligations be issued and the reimbursement allocation be made from the proceeds of such obligations within the reimbursement period (as defined in the Regulations), and that the expenditures reimbursed be capital expenditures or costs of issuance of the obligations.

(iii) The District desires to comply with requirements of the Regulations with respect to the Project.

(b) (i) The District proposes to undertake the Project and to make original expenditures with respect thereto prior to the issuance of Reimbursement Obligations, and reasonably expects to issue Reimbursement Obligations for such project in the maximum principal amounts shown below:

Project	**Maximum Amount of Obligations Expected to be Issued for the Project**
Acquisition and betterment of school sites and facilities including, but not limited to, safety and security improvements at all schools; career and technical education space renovations at all high schools; science, technology, engineering, arts and math space renovations at all magnet schools; classroom renovations for special education, gifted/talented and multilingual learners, at all schools; new furniture and flexible learning spaces added throughout all schools; library media center renovations at all schools; outdoor classrooms added to all elementary and middle schools currently without;	$ 63,225,000

construction of a new elementary school, and an addition onto Maple Grove Senior High School, to address student population growth; and the repurposing of an elementary school for Community Education programming from early childhood through adult, and various deferred capital maintenance projects.

(ii) Other than (i) de minimis amounts permitted to be reimbursed pursuant to Section 1.150-2(f)(1) of the Regulations or (ii) expenditures constituting preliminary expenditures as defined in Section 1.150-2(f)(2) of the Regulations, the District will not seek reimbursement for any original expenditures with respect to the foregoing Project paid more than 60 days prior to the date of adoption of this resolution. All original expenditures for which reimbursement is sought will be capital expenditures or costs of issuance of the Reimbursement Obligations.

(c) As of the date hereof, there are no District funds reserved, pledged, allocated on a long term basis or otherwise set aside (or reasonably expected to be reserved, pledged, allocated on a long term basis or otherwise set aside) to provide permanent financing for the original expenditures related to the Project other than pursuant to the issuance of the Reimbursement Obligations. Consequently, it is not expected that the issuance of the Reimbursement Obligations will result in the creation of any replacement proceeds.

(d) The District's business manager shall be responsible for making the "reimbursement allocations" described in the Regulations, being generally the transfer of the appropriate amount of proceeds of the Reimbursement Obligations to reimburse the source of temporary financing used by the District to make payment of the original expenditures relating to the Project. Each reimbursement allocation shall be made not later than (i) eighteen (18) months after the date of the original expenditure or (ii) eighteen (18) months after the date the Project is placed in service or abandoned (but in no event later than three (3) years after the original expenditure is paid) and shall be evidenced by an entry on the official books and records of the District maintained for the Reimbursement Obligations and shall specifically identify the original expenditures being reimbursed.

Upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted.

CERTIFICATION OF MINUTES RELATING TO PROPOSED PROPERTY TAX ABATEMENT FOR PARKING LOT IMPROVEMENT PROJECTS AND REIMBURSEMENT BOND REGULATIONS

School District: Independent School District No. 279 (Osseo Area Schools), Minnesota

Governing Body: School Board

Kind, date, time and place of meeting: A regular meeting held on June 23, 2026 at 6:00 p.m. at the Educational Service Center, in Maple Grove, Minnesota.

Members present:

Members absent:

Documents attached:

Minutes of said meeting (including):

RESOLUTION RELATING TO PROPOSED PROPERTY TAX ABATEMENT FOR PARKING LOT IMPROVEMENT PROJECTS; CALLING PUBLIC HEARING; AND ESTABLISHING COMPLIANCE WITH REIMBURSEMENT BOND REGULATIONS UNDER THE INTERNAL REVENUE CODE

I, the undersigned, being the duly qualified and acting recording officer of the public corporation proposing the abatement referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said proposed abatement; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS my hand officially as such recording officer on this 23rd day of June, 2026.

_____
School District Clerk

4925-7304-0308\4

Member _____ introduced the following resolution and moved its adoption, which motion was seconded by Member _____:

RESOLUTION RELATING TO PROPOSED PROPERTY TAX ABATEMENT FOR PARKING LOT IMPROVEMENT PROJECTS; CALLING PUBLIC HEARING; AND ESTABLISHING COMPLIANCE WITH REIMBURSEMENT BOND REGULATIONS UNDER THE INTERNAL REVENUE CODE

BE IT RESOLVED by the School Board (the Board) of Independent School District No. 279 (Osseo Area Schools), Minnesota (the District), as follows:

1. Proposed Property Tax Abatement.

The District, pursuant to Minnesota Statutes, Sections 469.1812 to 469.1815, as amended, is authorized to grant an abatement of the property taxes imposed by the District on all properties within the District boundaries (collectively, the Property), if certain conditions are met, through the adoption of a resolution specifying the terms of the abatement. It has been proposed that the District undertake parking lot improvement projects districtwide, which will enable District residents to continue to conveniently and safely access these District facilities, and benefiting the Property (the Improvements). In order to finance the Improvements, it has been proposed that the Board grant a property tax abatement on the Property in an amount not to exceed $19,138,350 over ten (10) years (the Proposed Property Tax Abatement), and that this Board hold a public hearing on the Proposed Property Tax Abatement as required by Minnesota Statutes, Section 469.1813, subdivision 5.

2. Public Hearing.

A public hearing is hereby scheduled to be held on the Proposed Property Tax Abatement on Tuesday, August 25, 2026 at 6:00 p.m. at the Educational Service Center, 11200 93rd Ave. N, Maple Grove, Minnesota. The School District Clerk is hereby authorized and directed to cause notice of such public hearing in substantially the form of Exhibit A hereto to be published in the official newspaper of the District more than ten (10) days but less than thirty (30) days prior to the date of the hearing.

3. Reimbursement

(a) (i) The Internal Revenue Service has issued Section 1.150-2 of the Income Tax Regulations (the Regulations) dealing with the issuance of tax-exempt obligations all or a portion of the proceeds of which are to be used to reimburse the District for project expenditures made by the District prior to the date of issuance (the Reimbursement Obligations).

(ii) The Regulations generally require that the District make a declaration of its official intent to reimburse itself for such prior expenditures out of the proceeds of a subsequently issued series of tax-exempt obligations within 60 days after payment of the expenditures, that such obligations be issued and the reimbursement allocation be made from the proceeds of such obligations within the reimbursement period (as defined in the Regulations), and that the expenditures reimbursed be capital expenditures or costs of issuance of the obligations.

(iii) The District desires to comply with requirements of the Regulations with respect to the Project (as defined below).

(b) (i) The District proposes to undertake Project and to make original expenditures with respect thereto prior to the issuance of Reimbursement Obligations, and reasonably expects to issue Reimbursement Obligations for such project in the maximum principal amounts shown below:

Project	Maximum Amount of Obligations Expected to be Issued for Project
Parking lot projects districtwide	$7,000,000

(ii) Other than (i) de minimis amounts permitted to be reimbursed pursuant to Section 1.150-2(f)(1) of the Regulations or (ii) expenditures constituting preliminary expenditures as defined in Section 1.150-2(f)(2) of the Regulations, the District will not seek reimbursement for any original expenditures with respect to the foregoing Project paid more than 60 days prior to the date of adoption of this resolution. All original expenditures for which reimbursement is sought will be capital expenditures or costs of issuance of the Reimbursement Obligations.

(c) As of the date hereof, there are no District funds reserved, pledged, allocated on a long term basis or otherwise set aside (or reasonably expected to be reserved, pledged, allocated on a long term basis or otherwise set aside) to provide permanent financing for the original expenditures related to the Project other than pursuant to the issuance of the Reimbursement Obligations. Consequently, it is not expected that the issuance of the Reimbursement Obligations will result in the creation of any replacement proceeds.

(d) The District's business manager shall be responsible for making the "reimbursement allocations" described in the Regulations, being generally the transfer of the appropriate amount of proceeds of the Reimbursement Obligations to reimburse the source of temporary financing used by the District to make payment of the original expenditures relating to the Project. Each reimbursement allocation shall be made not later than (i) eighteen (18) months after the date of the original expenditure or (ii) eighteen (18) months after the date the Project is placed in service or abandoned (but in no event later than three (3) years after the original expenditure is paid) and shall be evidenced by an entry on the official books and records of the District maintained for the Reimbursement Obligations and shall specifically identify the original expenditures being reimbursed.

Upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted.

EXHIBIT A

NOTICE OF PUBLIC HEARING ON CONSIDERATION AND
APPROVAL OF PROPERTY TAX ABATEMENT

NOTICE IS HEREBY GIVEN that the School Board of Independent School District No. 279 (Osseo Area Schools), Minnesota (the District), will hold a public hearing on Tuesday, August 25, 2026, at 6:00 p.m. at the Educational Service Center, 11200 93rd Ave. N, Maple Grove, Minnesota, to consider granting an abatement of the property taxes imposed by the District (the Proposed Property Tax Abatement) on all properties within the District boundaries.

The purpose of granting the Proposed Property Tax Abatement is to provide funds to finance parking lot improvement projects Districtwide, which will enable District residents to continue to conveniently and safely access these District facilities. The total estimated amount of the Proposed Property Tax Abatement by the District is $19,138,350 over ten (10) years.

All who wish to be heard as to the Proposed Property Tax Abatement will be given an opportunity to express their views at the time of the public hearing or may file written comments with the Superintendent prior to the public hearing.

BY ORDER OF THE SCHOOL BOARD OF
INDEPENDENT SCHOOL DISTRICT NO. 279
(OSSEO AREA SCHOOLS), MINNESOTA

Osseo Area Schools

LANGUAGE ACCESS PLAN

Ensuring meaningful communication for all families.

June 2026

OUR COMMITMENT

Osseo Area Schools is dedicated to ensuring that every family has timely and meaningful access to information and services.

With **more than 125 languages** spoken in our district, we're committed to providing multilingual communication that promotes the inclusive participation of all community members. We're striving to ensure our multilingual families have the same experience as our English-speaking families.

This Language Access Plan outlines the tools, processes and resources available for students, families and staff at Osseo Area Schools.

The plan aligns with **Minnesota Statute 123B.32** and federal civil rights laws to ensure students and families can participate fully in their education.

Purpose

A Language Access Plan (LAP) is a comprehensive document that outlines a school district's commitment and strategies to ensure equitable access to services for individuals who speak a language other than English or require additional assistance due to a disability.

125+ Languages Spoken

Every Family. Every Time.

Inclusive. Accessible. Equitable.

DEFINITIONS

To ensure clarity for our community:

Interpretation: The process of converting a spoken or signed message from one language into another.

Translation: The process of converting written text from one language into another while maintaining the meaning of the original message.

Language services: Resources and services that facilitate timely and meaningful communication between the district and families who prefer communication in a language other than English.

Language Access Plan (LAP): A document describing the services, processes and procedures our district uses to ensure effective communication with all students and families.

Preferred language: The specific language a family indicates they prefer for all school-to-home correspondence.

Multilingual learner: A broad category for students who speak, understand, or are exposed to multiple languages, including students who are currently receiving English Learner (EL) program services and those who never qualified for that support.

Bilingual staff: Employees who are speakers of more than one language. They may use their language skills to assist with basic interactions as part of their regular work. They're not necessarily trained or certified as interpreters for formal meetings.

Vital documents: Records containing critical information for accessing district programs and services, such as enrollment forms, Individualized Education Programs (IEPs), and health and safety notices. **Full definition.**

Trained or certified interpreters: Professionals who have completed specialized training to ensure accuracy and confidentiality. These individuals are prioritized for academic and special education meetings.

LANGUAGE IDENTIFICATION

During enrollment:

All families complete the Minnesota Language Survey (MNLS), which identifies a student's language experiences through parent/caregiver responses. This data is stored in the student's profile within the district's student information system.

Families also identify their preferred language for school communications and whether they would benefit from interpreter support. This enables schools to identify families who need language assistance and provide appropriate language services.

Families can update their preferred language for communication at any time.

Parents/caregivers: Preferred language

During enrollment, parents/cargivers specify their preferred language, which is recorded in their profile within the district's student information system. This enables schools to identify families who need language assistance and provide appropriate language services.

Families can update their preferred language for communication at any time.

NOTICE OF LANGUAGE SERVICES

Osseo Area Schools is proud to provide free language services throughout the district. These services are actively being shared to ensure families and staff are aware and have the resources and training to use them effectively.

Multilingual Specialists: Our district's Multilingual Community and Communication Specialists support families with communication updates, interpreting and translation services, and other helpful resources and supports. This document further explains the role and how to contact to reach out to them: Multilingual specialist flyer

School and district websites: Translate any page on district and school websites by clicking the button (

) at the top right of all webpages within the district.

Language services webpage via OsseoSchools.org/LanguageServices:
Learn about language services, find out how to connect with Multilingual Specialists, and view the district's Language Access Plan.

Multilingual learners webpage via OsseoSchools.org/MultilingualLearners:
Find information about the Multilingual Learner Program (commonly known as EL program), get details on how entering and exiting works, and answers to frequently asked questions.

NOTICE OF LANGUAGE SERVICES

Multilingual Facebook pages

Español: facebook.com/ISD279Espanol
Lus Hmoob: facebook.com/HmongISD279
Soomaali: facebook.com/ISD279Soomaali
Tiếng Việt: facebook.com/VietNamISD279
Oromoo: facebook.com/ISD279Oromo

School and district e-newsletters: Translate any district or school e-newsletter by clicking the button Translate at top right corner of each e-newsletter.

District and school handbooks: Each back-to-school handbook will include information about our district's commitment to language services, family rights and how to find more information on what's offered.

We're Glad You're Here posters and flyers: Each school's main office area displays posters and flyers sharing that language services are offered. Community members scan a QR code to learn more about their rights and the language services our district provides.

I Need Assistance cards:

Each school has small cards for families to pick up in their school's main office or at various events.

These can be kept and shown to district and school staff anytime language services are needed.

Posters

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NOTICE OF LANGUAGE SERVICES:

INTERPRETERS

Spoken interpretation (verbal): Interpretation from qualified interpreters is available for communications related to academic outcomes, progress, determinations, and placement of students in specialized programs and services, as well as parent/caregiver and teacher conferences, enrollment, informational meetings, and more. This is a free service.

In-person and video interpretation: Qualified interpreters are available for parent-teacher conferences, special education (IEP) meetings, and other school appointments. **Families may request an interpreter** through their school office or complete this form to schedule an in-person or video/online interpreter.

On-demand phone interpretation:
Our district uses the *Language Line* to provide immediate support in over 200 languages. This service is available 24/7 for quick questions or phone calls with school staff. Either a family member or staff can initiate a call.

Virtual meetings: Interpretation can be added to virtual meetings (such as Google Meet or Microsoft Teams) by coordinating with school staff in advance.

TRANSLATIONS

Vital school documents
Our district prioritizes the professional translation of documents that affect a student's legal rights, health or safety.

District and school websites
Families can instantly translate any page on OsseoSchools.org by clicking the globe icon

at the top right of the site.

Direct text messaging
Teachers and support staff use TalkingPoints to send text messages to families in their preferred language. This allows families to reply in their preferred language, and messages are then translated back into English.

E-newsletters
District and school e-newsletters include a translation feature at the top of each message:

COMMUNICATING LANGUAGE SERVICE OFFERINGS

This Language Access Plan will be available on the district website via OsseoSchools.org/LanguageServices.

Information on how to access services will be on the site and shared annually in the district's back-to-school updates via the Insider (staff) and Connect (parent/caregiver) e-newsletters, the article area of district and school homepages, and district social media. See the communication plan for further detail.

Staff: All staff receive training through professional development sessions, video tutorials and step-by-step guides each year.

Families: Language services are offered to families who indicate a preferred language other than English. Information about language services is shared with all families through regular communication outlets (e-newsletters, websites, and social media pages), printed handouts and in handbooks.

Community: Community-wide communication outlets include the Have You Heard newsletter and district and school websites.

Interpreter phone numbers used to contact school/district staff

Español:
855-891-8364

Lus Hmoob:
844-577-9549

Soomaali:
855-891-5322

Tiếng Việt:
855-891-8365

Русский:
855-891-5321

Staff should refer to the Interpreting and Translating page on the staff portal, OsseoSchools.org/LanguageResources, for information about how to access and work with interpreters.

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STAFF ROLES AND RESPONSIBILITIES

To ensure every family has the same meaningful access to information and services, our staff members hold the following responsibilities. More at osseoschools.org/LanguageResources.

School Board: Formally adopts the Language Access Plan every two years. They ensure the district has the resources and budget to meet all state and federal language access laws.

Superintendent and Cabinet: Oversee the districtwide use of this plan. They ensure that all departments – from Transportation to Enrollment – prioritize clear, multilingual communication.

Multilingual Community and Communication Specialists: Act as a primary bridge between the district and multilingual families to build strong, supportive relationships.

- Coordinate projects for electronic, print and verbal communication to ensure they're culturally and linguistically appropriate.
- Advocate for scholars and families to ensure they have an equal voice in school activities and decision-making.
- Collaborate with community partners to facilitate family outreach and engagement activities.

Multilingual Learning (ML) department: Manages the quality of professional translation and interpretation services. Provide the necessary tools, systems and training for staff.

Community Relations team: Ensure multilingual communications continue to be at the forefront of all messaging districtwide. Provide information on the tools to accomplish this as well as the direction for how to use them – specifically for the parent/caregiver audience.

Principals, site and department leaders: Ensure their schools, sites and departments are welcoming and inclusive. Fulfill expectations and utilize provided resources – and then share with staff as applicable.

Office teams: (Principals, Administrative Professionals, Business/Resource Managers, etc.): Ensure their schools/sites/departments are welcoming and inclusive. Fulfill expectations and utilize resources.

Teachers and support staff: Responsible for checking family language preferences in Synergy before communicating. Must use approved tools (like TalkingPoints, Language Line or Synergy) to ensure families are informed about academic progress and school events.

All staff: Every employee is responsible for protecting the civil rights of students and families. This includes providing meaningful access to school programs and maintaining the privacy (FERPA) of family information during interpreted conversations. Additionally, all staff must utilize established protocols and resources to provide multilingual communication as a standard practice.

REVIEW AND YOUR RIGHTS

Feedback on language services is collected from families and staff through surveys and meetings, providing valuable insight to refine and enhance the plan. The plan will be reviewed and updated every two years.

Your rights and the review process

Families have the right to receive important school information in a language they understand. If you feel that your language needs have not been met, or if an accommodation was not provided, you have the right to appeal (request a formal review).

To file an appeal or provide feedback:

1. **Step 1:** Contact your school's Principal to discuss your concerns.
2. **Step 2:** If the issue is not resolved, contact the District Office at info@district279.org or via mail at 11200 93rd Ave N, Maple Grove, MN 55369.
3. **Step 3:** The district will review your request and provide a response regarding the language assistance accommodations.

Osseo Area Schools

2027-2028 Calendar

Grades K through 12

Jul 5 ..... District closed, holiday
Aug 23-26 ..... New licensed staff workshop
Aug 30-31 ..... Licensed staff workshop
Sep 1-2 ..... Licensed staff workshop
TBD by site ..... ESP professional development
Sep 6 ..... District closed, holiday
Sep 7 ..... **First day of school**
Oct 21-22 ..... Conference release, no students
Nov 2 ..... Licensed staff workshop, no students
Nov 25-26 ..... District closed, holiday, no students
Dec 3 ..... Mark reporting, no students
Dec 6 ..... **Start of trimester 2**
Dec 21 ..... Last day before winter break
Dec 22 ..... Conference release, no students
Dec 22-Dec 31 ..... No school, winter break
Dec 23-Dec 24 ..... District closed, no students
Dec 30-Dec 31 ..... District closed, no students
Jan 3 ..... **First day of school after break**
Jan 17 ..... District closed, no students
Jan 28 ..... Student async. (remote) day and licensed staff instructional planning
Feb 14 ..... Licensed staff workshop, no students
Feb 21 ..... No students, holiday
Mar 10 ..... Mark reporting, no students
Mar 13 ..... **Start of trimester 3**
Mar 27-Mar 31 ..... No school, spring break
Mar 31 ..... District closed, holiday
Apr 14 ..... Student async. (remote) day and licensed staff instructional planning
Apr 17 ..... Licensed staff workshop, no students
May 5 ..... Conference release, no students
May 29 ..... District closed, no students
Jun 8 ..... **Last day of school for students**
Jun 9 ..... Mark reporting
Jun 11 ..... High school commencement
June 19 ..... District closed, holiday

‡ Staff should reference their group's collective bargaining agreement for a complete list of paid holidays.

Student Contact Days

Trimester 1: 58 days	9/7 - 12/2
Trimester 2: 58 days	12/6 - 3/9
Trimester 3: 56 days	3/13 - 6/8

Key

- Start of term
- No regularly held classes
- District observed holiday‡
- Staff development day
- Conference release day
- Mark reporting day
- Student async. (remote) day

11200 93rd Ave. N, Maple Grove, MN 55369
Phone: 763-391-7000 **Website:** OsseoSchools.org

July 2027

M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

August 2027

M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

September 2027

M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

October 2027

M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

November 2027

M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

December 2027

M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

January 2028

M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

February 2028

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29			

March 2028

M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

April 2028

M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

May 2028

M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

June 2028

M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

EXTRACT OF MINUTES OF MEETING OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 279 (OSSEO AREA SCHOOLS)
STATE OF MINNESOTA

June 23, 2026

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 279 (Osseo Area Schools), State of Minnesota, was held in said school district on June, 23, 2026, at six o'clock p.m., for the purpose, in part, of considering approval of gifts to the district.

The following members were present: XXXX;

and the following were absent: XXXX.

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION ACCEPTING DONATIONS

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

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

THEREFORE, BE IT RESOLVED that the School Board of Osseo Area Schools, ISD 279, gratefully accepts the following donations as identified below:

Donor	Item	Designated Purpose (if any)
Nothing Bundt Cakes	$192.00	Donation for school needs at Garden City Elementary.
MGSH Baseball Booster Club	$17,514.92	Donation for the Maple Grove Senior High baseball coaches.
Cedar Island PTO	$17,505.00	School support and bus reimbursement at Cedar Island Elementary.
Nicholas Dmytrenko with General Mills	$125.00	Donation to be used for general needs at Cedar Island Elementary.
Palmer Lake PTO	$3,434.00	Donation for yearbooks at Palmer Lake Elementary.

Osseo Lion Club	$1,000.00	Donation for nursing supplies at Osseo Senior High.
Premier Bank	$3,000.00	Two donations ($1,500.00 each) for scholarships at Osseo Senior High.
Anonymous Donor	First Act Acoustic Guitar	Donation to the district of a guitar.
Edinbrook PTO	$42.00	Donation for supporting the 5th grade field trip.
Elm Creek PTO	$1,749.90	Library books circulation update at Elm Creek Elementary.
General Mills	$125.00	Donation to be used for general needs at Cedar Island Elementary.
The Maple Grove Lions Club	$2,000.00	Donation for the Robotics Program at Osseo Middle and Senior High.
Woodland PTO	$1,716.00	Donation for the additional costs of yearbooks for the students at Woodland Elementary.
NEA Foundation	$500.00	Donation for DEN at Oak View Elementary.
The Blackbaud Giving Fund	$4.00	General need donation for Rush Creek Elementary.
Osseo Boys Volleyball	$6,463.50	Donation for the Boys Volleyball coaches at Osseo Senior High.
Totino Grace High School	$5,318.51	Donation for the girl hockey coaches at Osseo Senior High.
Weaver Lake PTO	$10,381.76	Reimbursement for field trip bussing, 2nd grade field trip to Eastman Nature Center, 3rd grade field trip to Gibbs Farm, 5th grade artist residency, BTC planning sub costs, STEM and EOY supplies.
MGSH Trap Booster Club	$3,332.01	Donation for coaches pay at Maple Grove Senior High.
MGSH Music Department	$2,027.80	Donation for Center Stage bussing at Maple Grove Senior High.
APS Auto Inc	$200.00	Osseo Senior High Girls Tennis donation.
ODT Boosters	$12,775.20	Donation for the Osseo Senior High Dance team coaches.
Osseo Hoops	$11,718.16	Donation for the Boys Basketball coaches pay at Osseo Senior High.
Osseo Band Boosters	$6,555.80	Donation for the Marching Band coaches pay at Osseo Senior High.
Osseo Baseball Boosters	$12,277.00	Osseo Senior High Baseball coaches pay.
Osseo Girls Soccer Boosters	$2,504.51	Osseo Senior High Girls Soccer coaches pay.
Osseo Cross Country Runners	$3,676.68	Donation for the Cross-Country coaches pay at Osseo Senior High.
Osseo Lions Club	$1,250.00	Charitable contribution for the youth at Osseo Senior High.
Elm Creek PTO	$460.00	Donation for the AANHPI cultural activities at Elm Creek Elementary.
Elm Creek PTO	$4,572.80	Images of the World, ESGI, Learning A-Z, and Water Cooler at Elm Creek Elementary.
Fernbrook PTO	$29,413.00	Multiple donations for an ESP, teacher stipends, fields trips, Tinker Tars, Pioneer Valley Reader, Read-a-thon envelopes, Reading Corps, carnival bus, laminator renewal, and track and field day.
TOTAL	$161,834.55	

The motion for the adoption of the foregoing resolution was duly seconded by Member _____. The following voted in favor: XXXX;

and the following voted against: XXX

whereupon said resolution was declared duly passed and adopted

STATE OF MINNESOTA)
)SS
COUNTY OF HENNEPIN)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 279 (Osseo Area Schools), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this 19th day of May 2026.

_____
School Board Clerk – Keith Tate