

Regular Meeting

Monday, January 9, 2023 7:00 PM

ECC Room 349, 5701 Normandale Road, Edina, MN 55424

I. Determination of Quorum and Call to Order

II. Approval of Agenda

III. Hearing from Members of the Public

IV. Consent

IV.A. Minutes

INDEPENDENT SCHOOL DISTRICT 273
OFFICIAL MINUTES OF THE SPECIAL ORGANIZATIONAL MEETING OF
JANUARY 3, 2023

SPECIAL MEETING
6:00 PM

Edina Community Center
ECC 338 and 349

SCHOOL BOARD MEMBERS PRESENT:

Ms. Erica Allenburg
Mr. Dan Arom
Mr. Michael Birdman
Ms. Julie Greene
Ms. Regina Neville

ABSENT:

Ms. Janie Shaw
Ms. Karen Gabler

PRESIDING OFFICER: Chair Erica Allenburg

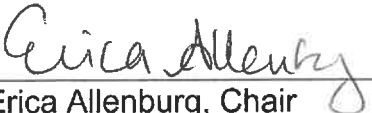
6:00 - 7:45 PM

ADMINISTRATIVE STAFF PRESENT:

Dr. Stacie Stanley, Superintendent
Dr. Randy Smasal, Assistant Superintendent
Daphne Edwards, Director of Marketing and Communications
Mert Woodard, Director of Business Services

Mick Spence, Esq.

CERTIFIED CORRECT:


Ms. Erica Allenburg, Chair

CERTIFIED CORRECT:


Ms. Karen Gabler, Clerk

(Official Publication)
MINUTES OF THE SPECIAL ORGANIZATIONAL MEETING
OF THE SCHOOL BOARD DISTRICT 273 EDINA, MINNESOTA
JANUARY 3, 2023

6:00 PM Chair Allenburg called to order the special organizational meeting of the School Board. Members present: Allenburg, Arom, Birdman, Greene, Neville. Staff present: Stanley, Smasal, Edwards, Woodard; Spence.

CLOSED SESSION

- A. Legal Issue

APPROVAL OF AGENDA

ACTION

- A. Annual Election of Board Chair
- B. Annual Election of Board Officers

HEARING FROM MEMBERS OF THE PUBLIC

CONSENT

- A. Minutes: *December 12, 2022 work session and regular meetings*
- B. Reaffirmation of Policies
- C. School Board Compensation
- D. School Board Committees, Appointments, Liaisons and Representatives
- E. Appointments
 - District Architect
 - District Auditors
 - District Legal Counsel
 - Municipal Advisor
- F. Authorization of Credit Cards
- G. Delegations of Authority
 - Electronic Fund Transfers
 - Pay Claims Prior to Board Approval
- H. Designations
 - Depositories
 - Official Newspaper
 - Responsible Authority and Data Practices Compliance Officials
 - Signatories to General Checking Accounts for 2023

DISCUSSION

- A. EVP Elementary Update
- B. Process Overview of City/School District Board Election Partnership Process

LEADERSHIP AND COMMITTEE UPDATES

SUPERINTENDENT UPDATES

ADJOURNMENT

The meeting was adjourned at 7:45 PM. The minutes and resolutions are open to public inspection on the district website, and on file at the district office, 5701 Normandale Road.

Ms. Erica Allenburg, Chair

Ms. Karen Gabler, Clerk

OFFICIAL MINUTES OF SCHOOL BOARD'S
JANUARY 3, 2023 SPECIAL ORGANIZATIONAL MEETING

6:00 PM Chair Allenburg called to order the special meeting of the School Board. Members present: Allenburg, Arom, Birdman, Greene, Neville. Staff present: Stanley, Smasal, Edwards, Woodard; Spence.

Member Birdman motioned and Member Greene seconded to close the meeting. Motion was approved by unanimous vote.

CLOSED SESSION

Legal Issue: Pursuant to Minnesota Statutes Section 13D.05, subdivision 3(b), to engage in discussions with the School Board's legal counsel related to litigation that has been filed against the District in the case of Otto v. ISD 273, Court File No. 22-cv-00005-KMM-BRT. The Board seeks legal advice on the status of the matter, alleged claims against the District, the District Attorney's analysis of the same, and the District's options for the potential settlement of the matter.

At 7:06 PM the meeting was reopened and recessed. At 7:13 PM the regular meeting resumed.

APPROVAL OF AGENDA

Member Greene motioned and Member Birdman seconded to approve the agenda. All members voted Aye.

ACTION

Annual Election of Board Chair: Member Greene nominated Erica Allenburg for Chair. All members voted Aye.

Annual Election of Board Officers: Member Birdman nominated Julie Greene for Vice Chair, all members voted Aye; Member Allenburg nominated Karen Gabler for Clerk, all members voted Aye; Member Greene nominated Janie Shaw for Treasurer, all members voted Aye; Member Allenburg nominated Michael Birdman for Assistant Treasurer, and Regina Neville and Dan Arom for Assistant Clerk, all members voted Aye.

CONSENT

Member Birdman moved and Member Neville seconded to approve the consent agenda. All members voted Aye.

The resolutions were:

- A. Minutes: *December 12, 2022 work session and regular meetings*
- B. Reaffirmation of Policies
- C. School Board Compensation
- D. School Board Committees, Appointments, Liaisons and Representatives
- E. Appointments
 - District Architect
 - District Auditors
 - District Legal Counsel
 - Municipal Advisor

F. Authorization of Credit Cards

G. Delegations of Authority

- Electronic Fund Transfers
- Pay Claims Prior to Board Approval

H. Designations

- Depositories
- Official Newspaper
- Responsible Authority and Data Practices Compliance Officials
- Signatories to General Checking Accounts for 2023

DISCUSSION

EVP Elementary Update: Staff and Board members discussed the Edina Elementary Virtual Pathway and the declining enrollment.

Process Overview of City/School District Board Election Partnership Process: Board members discussed the plan for developing an updated agreement with the City of Edina related to School Board elections.

LEADERSHIP AND COMMITTEE UPDATES

The Legislative Action Committee is hosting a breakfast on January 11.

ADJOURNMENT

At 7:45 PM, there being no objection, Chair Allenburg adjourned the meeting.

IV.B. Personnel Recommendations



Board Meeting Date: January 9, 2023

TITLE: Personnel Recommendations

TYPE: Consent

PRESENTER(S): Sonya Sailer, Director of Human Resources

BACKGROUND: Personnel recommendations are made monthly. These conditional offers of employment are subject to successful completion of a criminal background check, I-9 Employment Eligibility Verification and, where applicable, the issuance of the required license. Salary subject to change upon verification of correct step and lane placement.

RECOMMENDATION: Approve the attached personnel recommendations.

PRIMARY ISSUE(S) TO CONSIDER:

ATTACHMENTS:

1. Report (next page)

LICENSED STAFF

A. RECOMMENDATIONS FOR EMPLOYMENT

<u>Name</u>	<u>Building</u>	<u>Position</u>	<u>Salary</u>	<u>Date</u>
BOUR, KATHERINE	EHS	ELA TEACHER, 1.0 FTE	\$25,214.63 (prorated)	1/16/2023
STOLPESTAD, AMY	EHS	ML/EL TEACHER, 0.2 FTE	\$6,625.66 (prorated)	1/23/2023
WENLUND, KAILEY	CV	PREMIER SUB	\$190/DAY	1/3/2023

B. RESIGNATIONS, RETIREMENTS, TERMINATIONS

<u>Name</u>	<u>Assignment</u>	<u>Building</u>	<u>Date</u>
FROEHLICH, JESSICA	ELA TEACHER, 1.0 FTE	EHS	6/5/2023
GAMBLE, JOLYNN	GIFTED AND TALENTED TEACHER, 1.0 FTE	CV	6/5/2023
HAWTHORNE, LISA	ASST DIRECTOR OF STUDENT SUPP SRV	ECC	6/30/2023
MAHER, KRISTINE	SPED TEACHER, 1.0 FTE	CN	6/5/2023
SULLIVAN, MOLLY	SPED TEACHER, 1.0 FTE	EHS	1/20/2023
THRANE, LAURA	PREMIER SUB	ND	12/19/2022

C. REQUEST FOR LEAVE OF ABSENCE

<u>Name</u>	<u>Position</u>	<u>Building</u>	<u>Anticipated Dates of Leave</u>
DARDIS, ALLYSON	TEACHER	ND	*RESCINDING LEAVE
KIEL, ANDREW	TEACHER	EHS	12/19/22 - 03/13/2023
STEGEMANN, SARAH	TEACHER	CN	04/12/2023 - 06/02/2023

D. CHANGE OF EMPLOYMENT STATUS

<u>Name</u>	<u>Building</u>	<u>Assignment Change</u>	<u>Salary</u>	<u>Date</u>
DARDIS, ALLYSON	CV	FROM: 0.6 FTE TEACHER AT ND TO: 1.0 FTE GRADE 4 TEACHER AT CV	\$37,034.87 (prorated)	1/3/2023

NON-LICENSED STAFF

A. RECOMMENDATIONS FOR EMPLOYMENT

<u>Name</u>	<u>Building</u>	<u>Position</u>	<u>Salary</u>	<u>Date</u>
BARSENAS, PERLA	CN	EA - SPED PARA	\$20.84/HOUR	1/3/2023
HEIMERMAN, PAIGE	ECC	HR SPECIALIST	\$4,787/MONTH	12/28/2022
KILIBARDA, ISABELLA	ECC	12-MONTH DEPT SPEC B	\$3,723/MONTH	12/27/2022
LEE, EUNJU	HL	EA - SPED PARA	\$20.84/HOUR	1/3/2023
MURDOCH, ELIZABETH	HL	EA - SPED PARA	\$19.67/HOUR	1/4/2023
PATINO-JOHNSON, PAOLA	CS	EA - SPED PARA	\$23.76/HOUR	12/12/2022
PAULEY, ALYSSA	CV	EA - SPED PARA	\$18.50/HOUR	1/3/2023
PREISEN, MARISELDA	CV	CUSTODIAN	\$20.25/HOUR	1/9/2023
THOMPSON, LIBBY	EHS	EA - SPED PARA	\$20.84/HOUR	12/8/2022
WAHLMARK, PEHR	TRANSP	BUS DRIVER	\$23.00/HOUR	1/4/2023

B. RESIGNATIONS, RETIREMENTS, TERMINATIONS

<u>Name</u>	<u>Assignment</u>	<u>Building</u>	<u>Date</u>
ANDERSON, NOAH	EA - SPED PARA	EHS	12/15/2022
BACA, EMILY	EA - SPED PARA	CN	12/20/2022
BOWDEN, ELLEN	HR SPECIALIST	ECC	12/21/2022
KASS, TRAVIS	CUSTODIAN	CV	12/26/2022
SARTOR, MEGAN	9-MONTH DEPT SPEC G TEACHER ADMIN ASSISTANT	EHS	12/20/2022
TORREFRANCA-DARR, CHARITO	EA - SPED PARA	CN	12/30/2022
TULU, MEKONNEN	BUS DRIVER	TRANSP	12/8/2022

C. REQUEST FOR LEAVE OF ABSENCE

<u>Name</u>	<u>Position</u>	<u>Building</u>	<u>Anticipated Dates of Leave</u>
MELINA, MADALYN	IA CLASSROOM PARA	CC	5/11/2023 - 6/1/2023
MORRIS, DIANE	TOA INFO SYS SPECIALIST	ECC	12/06/2022 - 01/27/2023
TRAINIS, JAMES RON	BUS DRIVER	TRANSP	11/16/2022 - 03/08/2023

D. CHANGE OF EMPLOYMENT STATUS

<u>Name</u>	<u>Building</u>	<u>Assignment Change</u>	<u>Salary</u>	<u>Date</u>
None				

COMMUNITY EDUCATION SERVICES STAFF

A. RECOMMENDATIONS FOR EMPLOYMENT

<u>Name</u>	<u>Building</u>	<u>Position</u>	<u>Date</u>	<u>Salary</u>
BERGER, ELLIE	CV	RECREATION LEADER	01/03/2023	\$16.00/HOUR
JOHNSON, EVAN	DW	MEDIA TECHNICIAN	01/03/2023	\$20.00/HOUR
PEDERSON, JAMES	CV	RECREATION LEADER	01/09/2023	\$17.33/HOUR

A. RESIGNATIONS, RETIREMENTS, TERMINATIONS

<u>Name</u>	<u>Assignment</u>	<u>Building</u>	<u>Date</u>
BOUNDS, ZOE	RECREATION LEADER	CV	12/20/2022
PASSOLT, JOSEPH	RECREATION LEADER	CV	12/12/2022

B. CHANGE OF EMPLOYMENT STATUS

<u>Name</u>	<u>Building</u>	<u>Assignment Change</u>	<u>Salary</u>	<u>Date</u>
RASUL, HUVAYDO	ELC	FROM: IA CLASSROOM PARA TO: SUBSTITUTE IA PARA	\$15.04/HOUR	01/3/2023
TIX, KRISTIN	ELC	FROM: IA CLASSROOM PARA TO: SUBSTITUTE IA PARA	\$15.04/HOUR	12/15/2022

C. REQUEST FOR LEAVE OF ABSENCE

<u>Name</u>	<u>Position</u>	<u>Building</u>	<u>Anticipated Dates of Leave</u>
TIERNEY, JANE	PROGRAM SUPERVISOR	ECC	12/19/2022 - 01/13/2023

IV.C. Expenditures Payable



Board Meeting Date: 1/9/2023

Title: Expenditures Payable – December 2022

Type: Consent

Presenter(s): Mert Woodard, Director, Business Services

Background: Presented for approval by the Board of Education are monthly disbursement totals, by fund, for the month of December 2022:

<u>Fund</u>	<u>Amount</u>
General	\$ 2,261,224
Food Service	278,524
Community Service	186,312
Building Construction	1,025,868
Debt Service	-
Internal Service	-
Total	\$ 3,751,929

Recommendation: Approve the disbursements as presented for the month of December 2022.

Attachment(s):

1. Check Report – December 2022

2022-23 School Year

Check Report

For the Month Ended December 31, 2022



DEFINING EXCELLENCE

Check No.	Vendor	Description	Date	Amount
390477	MN PEIP	CURRENT TEACHERS	12/30/2022	775,909.96
390232	MET-CON CONSTRUCTIO	BUS GARAGE ADDITION	12/14/2022	420,050.10
390305	CHARTWELLS DINING S	NOV22 FOOD SERVICES	12/21/2022	288,194.28
390106	KRAUS-ANDERSON CONS	OWNER SOFT COSTS	12/7/2022	213,586.40
390444	AMPLIFY	AMPLIFY SCIENCE LIC	12/30/2022	132,632.25
390436	WOLD ARCHITECTS & E	EHS DEFERRED MAINT	12/21/2022	105,692.44
390372	METRO TRANSPORTATIO	NOV22 SPED TRANSPOR	12/21/2022	69,388.80
390477	MN PEIP	RETIREEES/COBRA	12/30/2022	66,620.07
390469	KRAUS-ANDERSON CONS	CS ADDITION-SITE SE	12/30/2022	51,407.91
390139	SONUS INTERIORS INC	WALL PANELS INSTALL	12/7/2022	50,310.00
390106	KRAUS-ANDERSON CONS	CS ADDITION-SITE SE	12/7/2022	47,478.19
390437	XCEL ENERGY	EHS 10/20/22-11/20/	12/21/2022	44,203.02
390173	BUILDING RESTORATIO	CC 2022 EXTERIOR WA	12/14/2022	35,050.25
390429	TWIN CITY TRANSPORT	OCT22 SPED TRANSPOR	12/21/2022	33,514.91
390309	DAKOTA TRUCK UNDERW	INSTALLMENT #7	12/21/2022	32,560.00
390429	TWIN CITY TRANSPORT	NOV22 SPED TRANSPOR	12/21/2022	32,171.30
390469	KRAUS-ANDERSON CONS	EHS- PRE CONSTR SER	12/30/2022	31,373.00
390355	KATH FUEL OIL SERVI	DIESEL	12/21/2022	29,330.36
390339	INTERMEDIATE DISTRI	LEASE LEVY	12/21/2022	25,519.09
390372	METRO TRANSPORTATIO	NOV22 HHM TRANSPORT	12/21/2022	25,459.20
390275	UNIVERSITY OF ST TH	PLAYFUL LEARNING LA	12/14/2022	24,000.00
390339	INTERMEDIATE DISTRI	ITINERANT	12/21/2022	22,751.41
390339	INTERMEDIATE DISTRI	CONTRACTED NSO	12/21/2022	20,735.46
390437	XCEL ENERGY	SV 10/20/22-11/20/2	12/21/2022	19,916.68
390125	PLANSOURCE	SERVICES FOR NOV 22	12/7/2022	19,639.39
390219	KINECT ENERGY, INC	EHS - OCT22 SERVICE	12/14/2022	18,509.52
390482	PLANSOURCE	SERVICES FOR DEC 22	12/30/2022	18,079.74
390446	BOLTON & MENK INC	ECC-BLEACHER REPAIR	12/30/2022	18,000.00
390449	CITY OF EDINA	EHS 08/30/22-12/01/	12/30/2022	17,738.96
390207	INSPEC INC	ECC-2023 RR PROF SE	12/14/2022	16,984.40
390224	LANGUAGE SPROUT LLC	SPAN 919-24/5	12/14/2022	16,800.20
390437	XCEL ENERGY	VV 10/20/22-11/20/2	12/21/2022	16,582.71
390437	XCEL ENERGY	ECC 10/20/22-11/20/	12/21/2022	16,230.43
390106	KRAUS-ANDERSON CONS	CS ADDITION-CONS MG	12/7/2022	16,061.00
390469	KRAUS-ANDERSON CONS	CS ADDITION-CONS MG	12/30/2022	16,061.00
390361	LANGUAGE LINE SERVI	NOV22 INTERPRETER	12/21/2022	13,717.99
390224	LANGUAGE SPROUT LLC	SPAN 919-32/33	12/14/2022	13,470.60
390218	KIDCREATE STUDIO	KIDCREATE 1009-WL29	12/14/2022	13,009.50
390224	LANGUAGE SPROUT LLC	SPAN 919-028/9	12/14/2022	12,717.00
390224	LANGUAGE SPROUT LLC	SPAN 919-26/27	12/14/2022	12,454.70
390188	FINALSITE	22-23 SUPPORT PLAN	12/14/2022	12,240.00
390446	BOLTON & MENK INC	CV-STORMWATER MASTE	12/30/2022	12,000.00
390446	BOLTON & MENK INC	EHS-STORMWATER MAST	12/30/2022	12,000.00
390219	KINECT ENERGY, INC	SV - OCT22 SERVICES	12/14/2022	11,922.99
390407	SAFEWAY DRIVING SCH	SAFEWAY DRIV	12/21/2022	11,520.00
390224	LANGUAGE SPROUT LLC	SPAN 919-031	12/14/2022	11,325.00
390339	INTERMEDIATE DISTRI	CORE FEE	12/21/2022	11,018.12
390106	KRAUS-ANDERSON CONS	CS GENERAL CONDITIO	12/7/2022	11,005.84
390339	INTERMEDIATE DISTRI	SAFE SCHOOL	12/21/2022	10,981.53
390311	DASH SPORTS LLC	DASH 1031-007/11	12/21/2022	10,910.90
390240	NAC MECHANICAL & EL	ECC-AIR HANDLER REP	12/14/2022	10,483.95
390142	TEACHERS ON CALL, A	EHS - SUBSTITUTES	12/7/2022	9,990.40
390449	CITY OF EDINA	VV 08/30/22-12/02/2	12/30/2022	9,521.49
390240	NAC MECHANICAL & EL	VV 2022 BOILER PLAN	12/14/2022	9,500.00
390137	SIGNATION SIGN GROU	BUS SIGNAGE	12/7/2022	9,115.00
390484	RAINDROP IRRIGATION	VV - IRRIGATION	12/30/2022	8,770.00

Check No.	Vendor	Description	Date	Amount
390117	THE MUSIC MART	TIMPANI 29" AND 32"	12/7/2022	7,950.00
390492	TEACHERS ON CALL, A	EHS - SUBSTITUTES	12/30/2022	7,526.40
390436	WOLD ARCHITECTS & E	CS ES 2023 ADDITION	12/21/2022	7,472.34
390218	KIDCREATE STUDIO	KIDCREATE 1003-WL30	12/14/2022	7,434.00
390213	JOHNSON CONTROLS IN	CS-REPL LOGIC BOARD	12/14/2022	7,261.00
390156	WORLD LEADERSHIP SC	K12 PURPOSE SUMM	12/7/2022	7,120.00
390419	TEACHERS ON CALL, A	EHS - SUBSTITUTES	12/21/2022	7,116.80
390218	KIDCREATE STUDIO	KIDCREATE 1009-WL31	12/14/2022	6,864.00
390218	KIDCREATE STUDIO	KIDCREATE 1003-WL28	12/14/2022	6,720.00
390268	TEACHERS ON CALL, A	EHS - SUBSTITUTES	12/14/2022	6,489.60
390297	BEMIDJI STATE UNIVE	FALL22 MATH 1107 CO	12/21/2022	6,400.00
390437	XCEL ENERGY	CC 10/20/22-11/20/2	12/21/2022	6,330.54
390437	XCEL ENERGY	HL 10/23/22-11/20/2	12/21/2022	6,302.28
390300	BLUUM OF MINNESOTA,	CV AUDITORIUM PROJE	12/21/2022	6,294.58
390449	CITY OF EDINA	CV 08/20/22-11/30/2	12/30/2022	6,259.16
390469	KRAUS-ANDERSON CONS	CS GENERAL CONDITIO	12/30/2022	5,824.65
390437	XCEL ENERGY	CV 10/20/22-11/22/2	12/21/2022	5,823.69
390217	KAY ZUCCARO	WATER AERO912/1031	12/14/2022	5,700.80
390218	KIDCREATE STUDIO	KIDCREATE 1003-WL27	12/14/2022	5,400.50
390323	FRASER CHILD AND FA	CONSULTATION	12/21/2022	5,390.00
390219	KINECT ENERGY, INC	VV - OCT22 SERVICES	12/14/2022	5,369.03
390389	OPG-3 INC	JAN23-24 LASERFICHE	12/21/2022	5,306.53
390437	XCEL ENERGY	CS 10/20/22-11/20/2	12/21/2022	5,245.67
390175	CATHERINE EARLEY	FALL FITNESS	12/14/2022	5,181.20
390205	INFINITE HEALTH COL	ATHL TRAINER CONTRA	12/14/2022	5,000.00
390280	WING YOUNG HUIE	PHOTO WORKSHOP	12/14/2022	5,000.00
390142	TEACHERS ON CALL, A	CC - SUBSTITUTES	12/7/2022	4,985.60
390268	TEACHERS ON CALL, A	CC - SUBSTITUTES	12/14/2022	4,928.00
390492	TEACHERS ON CALL, A	CC - SUBSTITUTES	12/30/2022	4,921.60
390219	KINECT ENERGY, INC	ECC - OCT22 SERVICE	12/14/2022	4,900.59
390431	UNIVERSITY LANGUAGE	INTERPRETER-GEN ED	12/21/2022	4,835.03
390254	RUPP ANDERSON SQUIR	LEGAL SERV: DATA RE	12/14/2022	4,797.00
390339	INTERMEDIATE DISTRI	HTP-GEN ED	12/21/2022	4,757.39
390419	TEACHERS ON CALL, A	CC - SUBSTITUTES	12/21/2022	4,742.40
390218	KIDCREATE STUDIO	KIDCREATE 1009-WL42	12/14/2022	4,706.44
390254	RUPP ANDERSON SQUIR	LEGAL SERV: MISC	12/14/2022	4,620.00
390443	AMERICAN READING CO	PROPOSAL NUMBER 224	12/30/2022	4,600.00
390437	XCEL ENERGY	ND 10/20/22-11/20/2	12/21/2022	4,577.81
390436	WOLD ARCHITECTS & E	CN LIGHTING REPLACE	12/21/2022	4,434.46
390150	UNITED NATIONS ASSO	EHS MODEL UN FEES	12/7/2022	4,375.00
390339	INTERMEDIATE DISTRI	LONG TERM FACILITIE	12/21/2022	4,339.86
390155	WESTMARK PRODUCTION	BAND CONCERT RECORD	12/7/2022	4,280.00
390441	ADVANCED IMAGING SO	LEASE 0108 0631790.	12/30/2022	4,151.77
390085	FIDELITY SECURITY L	EMPLOYEE WITHHOLDIN	12/7/2022	4,148.86
390281	ZAHL-PETROLEUM MAIN	FUEL TANK PROBE	12/14/2022	4,042.12
390457	EDINBOROUGH PARK	POOL #4073	12/30/2022	4,032.00
390384	RICHARD D MROS	SWEETHEART DANCE DJ	12/21/2022	3,925.00
390449	CITY OF EDINA	CC 08/30/22-12/01/2	12/30/2022	3,763.09
390268	TEACHERS ON CALL, A	CS - SUBSTITUTES	12/14/2022	3,724.80
390339	INTERMEDIATE DISTRI	ALC-STABILIZATION F	12/21/2022	3,660.51
390115	MIKKONEN MUSIC LLC	MIKK NOV MUSIC	12/7/2022	3,600.00
390391	PARALLEL TECHNOLOGI	PROJECT 5954 - AUDI	12/21/2022	3,565.00
390129	RIVER BOTTOM PRODUC	PLAY PRODUCTION SET	12/7/2022	3,554.00
390142	TEACHERS ON CALL, A	HL - SUBSTITUTES	12/7/2022	3,532.80
390282	1EDTECH CONSORTIUM	1EDTECH MEMBERSHIP	12/21/2022	3,500.00
390419	TEACHERS ON CALL, A	CS - SUBSTITUTES	12/21/2022	3,456.00
390339	INTERMEDIATE DISTRI	TRANS DISABLED	12/21/2022	3,447.97
390268	TEACHERS ON CALL, A	HL - SUBSTITUTES	12/14/2022	3,443.20
390101	KATH FUEL OIL SERVI	UNLEADED	12/7/2022	3,442.25
390157	XCEL ENERGY	BUS 10/20/22-11/19/	12/7/2022	3,376.78
390436	WOLD ARCHITECTS & E	CS PARK/SITE IMPROV	12/21/2022	3,344.06
390145	THE REINALT-THOMAS	TIRES	12/7/2022	3,271.32
390216	KATH FUEL OIL SERVI	UNLEADED	12/14/2022	3,257.70
390492	TEACHERS ON CALL, A	HL - SUBSTITUTES	12/30/2022	3,238.40
390411	SCHOOL SERVICE EMPL	UNION DUES W/HOLDIN	12/21/2022	3,130.84
390241	NATIONAL CONSULTING	ACCOMPANIMENT	12/14/2022	3,035.00
390142	TEACHERS ON CALL, A	CS - SUBSTITUTES	12/7/2022	3,027.20

Check No.	Vendor	Description	Date	Amount
390379	MPS-SPECIAL SCHOOL	21-22 C&T TUITION:	12/21/2022	3,020.00
390142	TEACHERS ON CALL, A	SV - SUBSTITUTES	12/7/2022	3,001.60
390126	RADAR CONSULTING LL	SPEC RECRUIT FEE	12/7/2022	3,000.00
390294	ASTLEFORD INTERNATI	EGR COOLERS	12/21/2022	2,997.22
390219	KINECT ENERGY, INC	HL - OCT22 SERVICES	12/14/2022	2,952.11
390244	OWENS COMPANIES INC	EHS-CHILLER SHUTDOW	12/14/2022	2,943.00
390101	KATH FUEL OIL SERVI	UNLEADED	12/7/2022	2,941.90
390492	TEACHERS ON CALL, A	ND - SUBSTITUTES	12/30/2022	2,841.60
390268	TEACHERS ON CALL, A	CN - SUBSTITUTES	12/14/2022	2,777.60
390341	ITSAVVY LLC	DEDUCTIBLES - 27	12/21/2022	2,700.00
390355	KATH FUEL OIL SERVI	UNLEADED	12/21/2022	2,695.53
390268	TEACHERS ON CALL, A	EHS - SUBSTITUTES	12/14/2022	2,636.80
390290	AMSOIL INC	SYNETHETIC TORQUE D	12/21/2022	2,627.52
390335	HILL LEARNING CENTE	HILL RAP TRAINING P	12/21/2022	2,600.00
390268	TEACHERS ON CALL, A	VV - SUBSTITUTES	12/14/2022	2,598.40
390419	TEACHERS ON CALL, A	CV - SUBSSTITUTES	12/21/2022	2,585.60
390436	WOLD ARCHITECTS & E	VV BOILER PL REPLAC	12/21/2022	2,550.95
390219	KINECT ENERGY, INC	CV - OCT22 SERVICES	12/14/2022	2,535.18
390251	RIVER BOTTOM PRODUC	MUSICAL TECH EQUIP	12/14/2022	2,515.00
390458	EDUCATION LOGISTICS	JAN23 - GPS SERVICE	12/30/2022	2,506.50
390188	FINALSITE	22-23 LDAPS/AD INTE	12/14/2022	2,500.00
390379	MPS-SPECIAL SCHOOL	21-22 C&T TUITION:	12/21/2022	2,470.91
V18050	MARGO M BAUCK	MEDICARE REIMBURSE	12/30/2022	2,453.04
390251	RIVER BOTTOM PRODUC	MUSICAL SUPPLIES	12/14/2022	2,400.00
390134	SCHOOL OUTFITTERS	#STV-88550Z48 - SIN	12/7/2022	2,387.96
390437	XCEL ENERGY	CN 10/23/22-11/20/2	12/21/2022	2,375.66
390240	NAC MECHANICAL & EL	SV-FALL CHILLER SDO	12/14/2022	2,375.00
390240	NAC MECHANICAL & EL	VV-FALL CHILLER SDO	12/14/2022	2,375.00
390419	TEACHERS ON CALL, A	CN - SUBSTITUTES	12/21/2022	2,374.40
390496	UPPER LAKES FOODS I	KC CORNELIA	12/30/2022	2,359.23
390239	MUSIC THEATRE INTER	MATILDA LICENSING	12/14/2022	2,355.00
390244	OWENS COMPANIES INC	EHS-CHILLER/TOWER R	12/14/2022	2,352.80
390276	WEST 44TH STREET GR	GRD K BROCHURE DESI	12/14/2022	2,295.00
390472	LUMEN TECHNOLOGIES	DO 11/12/22-12/11/2	12/30/2022	2,286.35
390124	PITNEY BOWES EASYPE	EXPERIENCE POSTAGE	12/7/2022	2,262.12
390268	TEACHERS ON CALL, A	SV - SUBSTITUTES	12/14/2022	2,252.80
390219	KINECT ENERGY, INC	CC - OCT22 SERVICES	12/14/2022	2,216.34
390333	HENNEPIN COUNTY TRE	11/8 GENERAL BALLOT	12/21/2022	2,206.00
390191	GENERAL PARTS LLC	KITCHEN CONTROLS	12/14/2022	2,196.27
390219	KINECT ENERGY, INC	CS - OCT22 SERVICES	12/14/2022	2,177.95
390268	TEACHERS ON CALL, A	CS - SUBSTITUTES	12/14/2022	2,163.20
390419	TEACHERS ON CALL, A	VV - SUBSTITUTES	12/21/2022	2,150.40
390378	MINNESOTA SCHOOL EM	UNION DUES W/HOLDIN	12/21/2022	2,136.21
390235	MCCA	STATE CHEER ENTRY	12/14/2022	2,136.00
390105	KOCH SCHOOL BUS SER	OCT22-SPED BUS SERV	12/7/2022	2,091.31
390152	UPPER LAKES FOODS I	FOOD CV KC	12/7/2022	2,052.52
390492	TEACHERS ON CALL, A	VV - SUBSTITUTES	12/30/2022	2,016.00
390354	KAETHE BIRKNER	ADULT BALLET 829-25	12/21/2022	2,006.20
390207	INSPEC INC	VV 2022 REROOF	12/14/2022	2,000.00
390207	INSPEC INC	ECC 2022 REROOF	12/14/2022	2,000.00
390268	TEACHERS ON CALL, A	ND - SUBSTITUTES	12/14/2022	1,996.80
390419	TEACHERS ON CALL, A	HL - SUBSTITUTES	12/21/2022	1,939.20
390293	ARVIG	DEC22-INTERNET FEES	12/21/2022	1,910.90
390164	AMERICAN ENGINEERIN	BUS GARAGE ADDITION	12/14/2022	1,908.00
390419	TEACHERS ON CALL, A	SV - SUBSTITUTES	12/21/2022	1,907.20
390492	TEACHERS ON CALL, A	CV - SUBSTITUTES	12/30/2022	1,907.20
390229	MEGAN KOOMAN	GYMNASTICS	12/14/2022	1,889.62
390475	MEGAN KOOMAN	GYM 1031-146	12/30/2022	1,889.62
390092	HORIZON COMMERCIAL	POOL SUPPLIES	12/7/2022	1,876.22
390168	BAYADA HOME HEALTH	11/14-11/18 NDS - D	12/14/2022	1,875.00
390193	GILBERT MECHANICAL	HYDRONIC HEAT LOOP	12/14/2022	1,836.04
390202	HORIZON COMMERCIAL	POOL SUPPLIES	12/14/2022	1,833.20
390219	KINECT ENERGY, INC	CN - OCT22 SERVICES	12/14/2022	1,818.58
390268	TEACHERS ON CALL, A	CV - SUBSTITUTES	12/14/2022	1,798.40
390379	MPS-SPECIAL SCHOOL	21-22 C&T TUITION:	12/21/2022	1,784.54
390254	RUPP ANDERSON SQUIR	LEGAL SERV: H.R.	12/14/2022	1,756.50
390142	TEACHERS ON CALL, A	VV - SUBSTITUTES	12/7/2022	1,740.80

Check No.	Vendor	Description	Date	Amount
390363	MACPHAIL CENTER FOR	PARTNERSHIP CONTRAC	12/21/2022	1,723.00
390268	TEACHERS ON CALL, A	CC - SUBSTITUTES	12/14/2022	1,715.20
390142	TEACHERS ON CALL, A	CN - SUBSTITUTES	12/7/2022	1,708.80
390419	TEACHERS ON CALL, A	ND - SUBSTITUTES	12/21/2022	1,696.00
390396	PRAIRIE ELECTRIC CO	LIGHT POLE REPAIR	12/21/2022	1,686.46
390153	VEOLIA NORTH AMERIC	DW - HAZARD WASTE R	12/7/2022	1,680.82
390166	BATTERIES R US	JLG LIFT BATTERY RE	12/14/2022	1,679.96
390483	PRAIRIE ELECTRIC CO	ECC KITCHEN REPAIR	12/30/2022	1,677.91
390285	AFFINITECH INC	QUOTE PJ5809	12/21/2022	1,656.49
390168	BAYADA HOME HEALTH	11/7-11/11 NDS - D.	12/14/2022	1,652.50
390379	MPS-SPECIAL SCHOOL	21-22 C&T TUITION:	12/21/2022	1,647.27
390498	XCEL ENERGY	SV 11/10/22-12/13/2	12/30/2022	1,613.22
390254	RUPP ANDERSON SQUIR	LEGAL SERV: SPED	12/14/2022	1,588.50
390171	BRAUN INTERTEC CORP	CV SITE IMPROVEMENT	12/14/2022	1,586.50
390277	WESTMARK PRODUCTION	CONCERT RECORDING/L	12/14/2022	1,585.00
390186	EDUCATION LOGISTICS	DEC22-GPS SERVICES	12/14/2022	1,582.12
390253	ROBERT B HILL CO	SOFTENER SALT	12/14/2022	1,580.41
390074	BUSINESS ESSENTIALS	WHITE 8 1/2 X 11	12/7/2022	1,580.00
390492	TEACHERS ON CALL, A	SV - SUBSTITUTES	12/30/2022	1,536.00
390265	STIX SPORTSWEAR & S	7TH GRD BANDANAS	12/14/2022	1,530.00
390276	WEST 44TH STREET GR	EXPERIENCE DESIGN	12/14/2022	1,530.00
390277	WESTMARK PRODUCTION	MARK WOOD RECORDING	12/14/2022	1,510.00
390204	INCIDENT IQ LLC	QUOTE 28507	12/14/2022	1,504.24
390286	ALLEGRA EDEN PRAIRI	CHORUS LINE PROGRAM	12/21/2022	1,496.42
390391	PARALLEL TECHNOLOGI	DATA RUN AT CS	12/21/2022	1,495.27
390284	ADVANCED IMAGING SO	HIGH SCHOOL 11/22	12/21/2022	1,493.93
390154	WASTE MANAGEMENT OF	SV - DEC22 SERVICES	12/7/2022	1,429.31
390261	SHEEHY CONSTRUCTION	EHS-WALL PROTECTION	12/14/2022	1,426.99
390279	WHOBODIES LLC	UNIFIED SWEATSHIRTS	12/14/2022	1,421.30
390142	TEACHERS ON CALL, A	CV - SUBSTITUTES	12/7/2022	1,420.80
390486	SCHMITT MUSIC COMPA	PROPOSAL # 4592253	12/30/2022	1,415.00
390144	THE TESSMAN COMPANY	DW - SALT	12/7/2022	1,410.50
390387	OLYMPIC COMMUNICATI	VV 9/26/22 PAGING	12/21/2022	1,407.00
390073	BRIN GLASS SERVICE	WEIGHT RM BRKN MIRR	12/7/2022	1,406.46
390090	GRAPHIC SOURCE	LAKE CONF A-FRAMES	12/7/2022	1,406.00
390497	WINSOR LEARNING INC	SONDAY SYSTEM 1 ONL	12/30/2022	1,393.00
390219	KINECT ENERGY, INC	ND - OCT22 SERVICES	12/14/2022	1,382.22
390374	MIDWEST BUS PARTS I	EGR COOLER	12/21/2022	1,368.58
390154	WASTE MANAGEMENT OF	VV - DEC22 SERVICES	12/7/2022	1,365.46
390268	TEACHERS ON CALL, A	ND - SUBSTITUTES	12/14/2022	1,356.80
390074	BUSINESS ESSENTIALS	WHITE 8 1/2 X 11	12/7/2022	1,343.00
390492	TEACHERS ON CALL, A	CN - SUBSTITUTES	12/30/2022	1,331.20
390193	GILBERT MECHANICAL	AHU22 PROGRAM CHANG	12/14/2022	1,327.50
390303	CDW GOVERNMENT	ACER CHROMBOOKS	12/21/2022	1,311.00
390436	WOLD ARCHITECTS & E	CS LIGHTING REPLACE	12/21/2022	1,310.36
390142	TEACHERS ON CALL, A	ND - SUBSTITUTES	12/7/2022	1,305.60
390268	TEACHERS ON CALL, A	VV - SUBSTITUTES	12/14/2022	1,292.80
390154	WASTE MANAGEMENT OF	EHS - DEC22 SERVICE	12/7/2022	1,282.02
390370	METRO ELEVATOR INC	DEC22 ELEVATOR INSP	12/21/2022	1,275.00
390193	GILBERT MECHANICAL	HYDRONIC HEAT LOOP	12/14/2022	1,235.85
390240	NAC MECHANICAL & EL	CC-FALL CHILLER SDO	12/14/2022	1,225.00
390240	NAC MECHANICAL & EL	CN-FALL CHILLER SDO	12/14/2022	1,225.00
390240	NAC MECHANICAL & EL	CS-FALL CHILLER SDO	12/14/2022	1,225.00
390240	NAC MECHANICAL & EL	HL-FALL CHILLER SDO	12/14/2022	1,225.00
390154	WASTE MANAGEMENT OF	ECC - DEC22 SERVICE	12/7/2022	1,206.30
390393	PETER HODNE	SPOUSAL MEDICARE SU	12/21/2022	1,196.00
390393	PETER HODNE	MEDICARE SUPPLEMENT	12/21/2022	1,196.00
390167	BAUER BUILT INC	TIRES	12/14/2022	1,195.60
390074	BUSINESS ESSENTIALS	WHITE 8 1/2 X 11	12/7/2022	1,185.00
390462	H2I GROUP, INC	SV VB NETS	12/30/2022	1,170.00
390339	INTERMEDIATE DISTRI	ALC	12/21/2022	1,155.20
390118	NORTHERN STAR COUNC	12/19 GRD 5 BASS CA	12/7/2022	1,150.00
V17962	JULIE M GABRIELSON	PHONE PURCHASE	12/7/2022	1,142.01
390090	GRAPHIC SOURCE	TENNIS BANNERS	12/7/2022	1,140.00
390090	GRAPHIC SOURCE	WEIGHT ROOM POSTERS	12/7/2022	1,126.00
390123	PAUL MCCULLOUGH AND	DW CRISIS PLANNING	12/7/2022	1,125.00
390152	UPPER LAKES FOODS I	FOOD CN KC	12/7/2022	1,118.84

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390179	CHRISTINE JOHNSON	INDIAN ED CONSULTAN	12/14/2022	1,115.00
390183	EAGAN HIGH SCHOOL F	12/2-12/3 DEBATE FE	12/14/2022	1,090.00
390171	BRAUN INTERTEC CORP	ECC 2022 IMPROVEMEN	12/14/2022	1,088.00
390285	AFFINITECH INC	VIEWSONIC 24" DEMO	12/21/2022	1,083.53
390163	ALL STRINGS ATTACHE	MULTI BOW REPAIRS	12/14/2022	1,061.58
390234	MINNESOTA TUTORING	ACT PREP	12/14/2022	1,050.00
390151	UNIVERSITY OF MINNE	CIS - FALL 2022	12/7/2022	1,015.00
390207	INSPEC INC	EHS LEAK TESTING	12/14/2022	1,012.80
390207	INSPEC INC	VV LEAK TESTING	12/14/2022	1,012.80
390454	DIESEL COMPONENTS I	TURBO ACTUATOR	12/30/2022	1,008.15
390393	PETER HODNE	MEDICARE	12/21/2022	1,002.00
390393	PETER HODNE	SPOUSAL MEDICARE	12/21/2022	1,002.00
390174	CAPTIVATE MEDIA & C	PHOTOGRAPHY SERVICE	12/14/2022	1,000.00
390203	IGM GYMNASTICS	RENTAL SPACE CONTRA	12/14/2022	1,000.00
390288	ALLIANCE PARTS & TR	MUFFLER	12/21/2022	984.31
390299	BILL CARROLL PAINTI	PAINTING #338	12/21/2022	978.00
390432	UPPER LAKES FOODS I	KC CD FOOD	12/21/2022	960.17
390339	INTERMEDIATE DISTRI	CAREER & TECH	12/21/2022	954.44
390263	STAGES THEATRE COMP	12/15 RUDOPHL TICKE	12/14/2022	950.50
390144	THE TESSMAN COMPANY	EHS - SALT	12/7/2022	949.50
390298	BERT'S TRUCK EQUIPM	URETHANE EDGE KITBL	12/21/2022	945.34
390284	ADVANCED IMAGING SO	ECC/DO 11/22	12/21/2022	940.51
390189	FLINN SCIENTIFIC IN	ITEM # AP1193 (LAB	12/14/2022	930.00
390456	EDINA HISTORICAL SO	OLD CAHILL SHOWS	12/30/2022	900.00
390383	NORTH HENNEPIN COMM	4 CREDIT GCST 1970	12/21/2022	900.00
390326	GILBERT MECHANICAL	ALERTRON ACM BATTER	12/21/2022	895.00
390207	INSPEC INC	CC-WALL PROF SERVIC	12/14/2022	893.00
390207	INSPEC INC	SV-WALL PROF SERVIC	12/14/2022	893.00
12065	GEE TEEZ & CO LTD	LATIN CLUB SHIRTS	12/21/2022	892.35
390181	CULLIGAN BOTTLED WA	ND STAFF LOUNGE WAT	12/14/2022	876.59
390268	TEACHERS ON CALL, A	HL - SUBSTITUTES	12/14/2022	870.40
390268	TEACHERS ON CALL, A	SV - SUBSTITUTES	12/14/2022	870.40
390468	KINECT ENERGY, INC	DEC22 ENERGY MGMT F	12/30/2022	867.00
390161	ACTION FENCE INC	CS ADDITION-CONS GA	12/14/2022	850.00
390314	DOWLING CATHOLIC HI	12/9-12/11 DEBATE F	12/21/2022	850.00
390111	MACKIN EDUCATIONAL	BOOKS FOR EHS	12/7/2022	839.04
390492	TEACHERS ON CALL, A	CS - SUBSTITUTES	12/30/2022	838.40
390370	METRO ELEVATOR INC	ECC SERVICE CALL	12/21/2022	830.90
390227	MADAME NATHALIE ARN	JE LIS, JE COMPREND	12/14/2022	830.49
390170	BOLTON & MENK INC	HL-SWALE/EROSION RE	12/14/2022	828.00
390081	EDINA GIVE & GO	SPAN HL REFUND	12/7/2022	828.00
390246	PAUL CADY	EXPULSION HEARING	12/14/2022	825.00
390160	ABBE BLACKER	MAHJ1024-33 /1128-3	12/14/2022	812.00
390439	93 SKIP LLC	NOV22-CN SOLAR PROD	12/30/2022	809.62
390496	UPPER LAKES FOODS I	KC NDALE	12/30/2022	792.29
390219	KINECT ENERGY, INC	BUS - OCT22 SERVICE	12/14/2022	789.55
390296	BAYCOM INC	WALKIE	12/21/2022	768.50
390284	ADVANCED IMAGING SO	CONCORD 11/22	12/21/2022	746.89
390336	HOGLUND BUS CO INC	INJECTOR TOOL	12/21/2022	743.60
390097	JESSEN PRESS INC	KG POSTCARDS	12/7/2022	740.00
390235	MCCA	MN CHEER JUNIOR REG	12/14/2022	736.00
390268	TEACHERS ON CALL, A	CN - SUBSTITUTES	12/14/2022	736.00
390177	CESO FINANCE LLC	NOV22-FINANCE COACH	12/14/2022	716.00
390154	WASTE MANAGEMENT OF	CC - DEC22 SERVICES	12/7/2022	712.59
390284	ADVANCED IMAGING SO	NORMANDALE 11/22	12/21/2022	706.94
390379	MPS-SPECIAL SCHOOL	21-22 C&T TUITION:	12/21/2022	686.36
390068	ANNA UNDERDAHL	FALLFLOR1121-327	12/7/2022	682.50
390442	AMERICAN ENGINEERIN	BUS GARAGE ADDITION	12/30/2022	680.00
390103	KIDCREATE STUDIO	LETS DRAW1107-093	12/7/2022	680.00
390494	TONY WOLFBAUER	12/3 WRESTLING	12/30/2022	675.00
390215	KAREN GOLDFARB	MAHJONG 1024-331	12/14/2022	672.00
390243	OLD LOG THEATRE LTD	12/14 FIELD TRIP	12/14/2022	670.00
390154	WASTE MANAGEMENT OF	CS - DEC22 SERVICES	12/7/2022	660.17
390436	WOLD ARCHITECTS & E	CV SITE REPAIRS	12/21/2022	655.59
390440	ACME TOOLS PLYMOUTH	TOOLS	12/30/2022	654.88
390148	TRANSPORTATION PLUS	TAXI SERVICE - SEP2	12/7/2022	654.00
390447	CDW GOVERNMENT	SPED ACER CHROMEBOO	12/30/2022	635.08

Check No.	Vendor	Description	Date	Amount
390096	JERRY'S PRINTING	PLAY PROGRAMS	12/7/2022	630.00
390294	ASTLEFORD INTERNATI	INJECTOR	12/21/2022	624.32
390436	WOLD ARCHITECTS & E	ECC EXTERIOR REPAIR	12/21/2022	619.10
390082	EDUCATORS BENEFIT C	403(B) ADMIN&COMP F	12/7/2022	616.72
390256	SCHMITT MUSIC COMPA	CASE REPAIR	12/14/2022	614.40
390441	ADVANCED IMAGING SO	LEASE 01.08 0631790	12/30/2022	612.00
390328	GRAINGER	CARTRIDGE FOR SINKS	12/21/2022	610.06
390284	ADVANCED IMAGING SO	COUNTRYSIDE 11/22	12/21/2022	609.71
390355	KATH FUEL OIL SERVI	HYDRAULIC FLUID	12/21/2022	605.00
390469	KRAUS-ANDERSON CONS	OWNER SOFT COSTS	12/30/2022	603.50
390465	IDEATE COLLABORATIV	CABINET DEVL: STR D	12/30/2022	600.00
390220	KJ BRANDING	CONFERENCE RM SIGNS	12/14/2022	600.00
390481	PINEWSKI'S SKI SHOP	1/16/23 ALPINE ENTR	12/30/2022	600.00
390414	SIMPLE CPR, LLC	CPR CERTIFICATION	12/21/2022	600.00
390423	THREE RIVERS PARK D	5/30/23 ONSITE GROU	12/21/2022	600.00
390249	PUMP AND METER SERV	DIESEL PUMP BREAKAW	12/14/2022	594.88
390249	PUMP AND METER SERV	SWIVEL BREAKAWAY	12/14/2022	594.88
390464	HOUSE OF NOTE	CELLO REPAIRS (4)	12/30/2022	590.00
390438	93 HOP LLC	NOV22-BUS SOLAR PRO	12/30/2022	589.90
390466	JAN HAGERMAN	SEWING FELT	12/30/2022	588.00
390245	PARALLEL TECHNOLOGI	DOOR 5 S2 PROGRAMMI	12/14/2022	583.75
390162	ADVANCED POWER SERV	FUEL GAUGE GENERATO	12/14/2022	583.00
390284	ADVANCED IMAGING SO	VALLEY VIEW 11/22	12/21/2022	567.33
390154	WASTE MANAGEMENT OF	CV - DEC22 SERVICES	12/7/2022	560.28
390250	RAZ-KIDS.COM	RAZ PLUS AND ELL ED	12/14/2022	557.32
390450	CITY OF EDINA - POL	12/02 DANCE SECURIT	12/30/2022	555.75
390116	MINNESOTA ZOO	12/14 ZOO FIELD TRI	12/7/2022	552.00
390362	LIGHTNING PRINTING	WINTER JUBILEE PRGM	12/21/2022	541.10
390268	TEACHERS ON CALL, A	CV - SUBSTITUTES	12/14/2022	537.60
390202	HORIZON COMMERCIAL	POOL CHEMICALS	12/14/2022	533.11
390284	ADVANCED IMAGING SO	CREEK VALLEY 11/22	12/21/2022	528.32
390135	SCHOOL SPECIALTY, L	SPANISH ELEM SUPPLI	12/7/2022	526.28
390496	UPPER LAKES FOODS I	KC CREEKV	12/30/2022	521.34
390238	MONICA MOHN	DANCE 1107-247 +	12/14/2022	520.80
390284	ADVANCED IMAGING SO	CORNELIA 11/22	12/21/2022	509.51
390284	ADVANCED IMAGING SO	SOUTH VIEW 11/22	12/21/2022	507.34
390161	ACTION FENCE INC	CS - INSTALL GATE	12/14/2022	500.00
390189	FLINN SCIENTIFIC IN	ITEM # AP1565 INCUB	12/14/2022	500.00
390080	DRAIN PRO PLUMBING	STORM DRAIN REPAIR	12/7/2022	495.00
390144	THE TESSMAN COMPANY	CS - SALT	12/7/2022	488.50
390144	THE TESSMAN COMPANY	HL - SALT	12/7/2022	488.50
390271	THE TESSMAN COMPANY	CV-COMM SPREADER	12/14/2022	486.23
390292	APADANA LLC	ELECTRICAL REWIRE	12/21/2022	485.00
390284	ADVANCED IMAGING SO	HIGHLANDS 11/22	12/21/2022	482.60
390268	TEACHERS ON CALL, A	ELC/ECSE - SUBSTITU	12/14/2022	480.00
V17969	MARK A THONE	NORDIC SKI EQUIPMEN	12/7/2022	464.25
390233	MEYER INK SCREEN PR	EDINA CHEER	12/14/2022	463.00
390154	WASTE MANAGEMENT OF	CN - DEC22 SERVICES	12/7/2022	461.73
390110	LITERACY RESOURCES,	INTERVENTION INSTRU	12/7/2022	459.00
390278	WEX BANK	FUEL	12/14/2022	456.51
390489	SPHERO INC	QUOTE T009505	12/30/2022	456.43
390480	PARALLEL TECHNOLOGI	DOOR 5 HANDICAP DOO	12/30/2022	453.75
390387	OLYMPIC COMMUNICATI	EHS-N108 LIGHTS	12/21/2022	453.00
390079	DAVID WEBB -- HOMER	EXECUTIVE COACHING	12/7/2022	450.00
390376	MINNEGLASS LLC	SCHOOL BUS WINDSHEI	12/21/2022	450.00
390376	MINNEGLASS LLC	SCHOOL BUS WINDSHIE	12/21/2022	450.00
390086	FLINN SCIENTIFIC IN	OB2163 ELECTRONIC	12/7/2022	445.50
V18040	COURTNEY DOWD MUEHL	NEW OFFICE AQUARIUM	12/21/2022	444.97
390402	ROBERT B HILL CO	SALT DELIVERY	12/21/2022	444.79
V17999	JENNIFER A JOHNSON	CTE SUMMIT/MN EL CO	12/14/2022	441.42
390387	OLYMPIC COMMUNICATI	SV-10/27 INTERCOM	12/21/2022	440.00
390266	SUCCESS BEYOND THE	KNOWLEDGE BWL ENTRY	12/14/2022	440.00
390168	BAYADA HOME HEALTH	11/15 NDS - E.B.	12/14/2022	438.75
390210	JIMMY'S JOHNNYS	KUHLMAN POTTIES	12/14/2022	437.57
390402	ROBERT B HILL CO	WATER SOFTENER SALT	12/21/2022	437.41
390182	DAVANNI'S INC	PIZZA WELLNESS	12/14/2022	435.90
390096	JERRY'S PRINTING	PLAY POSTERS	12/7/2022	431.00

Check No.	Vendor	Description	Date	Amount
390336	HOGLUND BUS CO INC	IPR VALVE	12/21/2022	427.06
390191	GENERAL PARTS LLC	KITCHEN REPAIR PART	12/14/2022	426.66
390154	WASTE MANAGEMENT OF	HL - DEC22 SERVICES	12/7/2022	422.01
390168	BAYADA HOME HEALTH	11/11 NDS - E.B.	12/14/2022	406.25
390367	MASSP-MN ASSOC OF S	WINTER CONFERENCE-T	12/21/2022	405.00
390304	CENTURYLINK	SV 12/01/22-12/31/2	12/21/2022	404.25
V17994	CHRISTOPHER D GRIGG	NCSS CONFERENCE	12/14/2022	404.00
390253	ROBERT B HILL CO	SOFTENER SALT	12/14/2022	400.69
390104	KJ BRANDING	GRAPHIC ACRYLIC	12/7/2022	400.00
390221	KRISTIN ROBINSON	RECOVERY SERV REIMB	12/14/2022	400.00
390236	MN DEPT OF LABOR AN	EHS-ELEVATOR OPERAT	12/14/2022	400.00
390287	ALLEGRA EDINA	GREEN PASSES	12/21/2022	396.08
390331	H&B SPECIALIZED PRO	BASKET CONTROL BOX	12/21/2022	396.00
V18066	JASON W STEGEMAN	CMA/CPA MEMBERSHIPS	12/30/2022	392.00
V18044	DANA M ROTH	FACS FOOD SUPPLY	12/21/2022	386.00
390276	WEST 44TH STREET GR	GRD K POSTCARD DESI	12/14/2022	382.50
390374	MIDWEST BUS PARTS I	BRAKE PADS	12/21/2022	381.75
390136	SECURITY CONTROL SY	CS - DOOR 3 WIRING	12/7/2022	380.00
390114	MIDWEST BUS PARTS I	EGR	12/7/2022	375.77
390410	SCHMITT MUSIC COMPA	VIOLIN	12/21/2022	375.00
390122	ORDWAY CENTER FOR P	1/13/23 PERFORMANCE	12/7/2022	360.00
390201	HOGLUND BUS CO INC	DEF SENSOR	12/14/2022	354.45
390436	WOLD ARCHITECTS & E	CC LIGHTING REPLACE	12/21/2022	350.96
390310	DARK KNIGHT Solutio	NOV22 SERVICE FEE	12/21/2022	350.00
390317	EDINA WRESTLING BOO	12/3 TOURNAMENT FEE	12/21/2022	350.00
390431	UNIVERSITY LANGUAGE	INTERPRETER-GEN ED	12/21/2022	348.98
390328	GRAINGER	TOILET PARTS	12/21/2022	347.93
390154	WASTE MANAGEMENT OF	ND - DEC22 SERVICES	12/7/2022	340.24
390138	SIGNUM SIGNS AND GR	NEW ROOM SIGNAGE	12/7/2022	340.00
390111	MACKIN EDUCATIONAL	BOOKS FOR EHS	12/7/2022	339.17
390374	MIDWEST BUS PARTS I	TURN SIGNAL	12/21/2022	333.76
390219	KINECT ENERGY, INC	ECC - OCT22 SERVICE	12/14/2022	333.70
390198	GROTH MUSIC COMPANY	BARITONE REPAIR	12/14/2022	328.00
390272	THE MCDOWELL AGENCY	BKGD CHK-EPS EMPLOY	12/14/2022	321.20
390135	SCHOOL SPECIALTY, L	ART SUPPLIES	12/7/2022	320.07
390178	CHANHASSEN BOOSTER	12/3 DANCE INVITE F	12/14/2022	320.00
390130	ROSAMARIA CAMPBELL	INTERPRETER-GEN ED	12/7/2022	320.00
390318	EDUCATORS BENEFIT C	ACT PARTICIPANT FEE	12/21/2022	319.88
390453	DANIELA BOWEN	TEDX FOOD	12/30/2022	319.64
390304	CENTURYLINK	HL 12/01/22-12/31/2	12/21/2022	318.65
390420	TERMINAL SUPPLY CO	PARTS	12/21/2022	312.85
V17972	ALEXANDRE BAFOIL	EHS FRENCH INTERN P	12/14/2022	310.00
V17976	ALEXIA BOBLET	ND FRENCH INTERN PA	12/14/2022	310.00
V18015	ALISEA RIFFET	ND FRENCH INTERN PA	12/14/2022	310.00
V18013	ANAELLE PETIOT	ND FRENCH INTERN P	12/14/2022	310.00
V17989	ANDREA GALIAN-CARCE	ND FRENCH INTERN PA	12/14/2022	310.00
V18007	CAMILLE LINAY	ND FRENCH INTERN PA	12/14/2022	310.00
V18017	CAMILLE ROUARD	ND FRENCH INTERN PA	12/14/2022	310.00
V17980	CHARLOTTE CABANNES	ND FRENCH INTERN PA	12/14/2022	310.00
V18022	CINDY TEYSSIER	ND FRENCH INTERN PA	12/14/2022	310.00
V17973	CLEMENTINE BEGIN	ND FRENCH INTERN PA	12/14/2022	310.00
V17982	CYRIELLE CHESNAY	ND FRENCH INTERN PA	12/14/2022	310.00
V18023	DONKAR TSERANG	ND FRENCH INTERN PA	12/14/2022	310.00
V18005	ELISA LESAUVAGE	EHS FRENCH INTERN P	12/14/2022	310.00
V18016	ELSA-FLEUR RODRIGUE	VV FRENCH INTERN PA	12/14/2022	310.00
V17986	FLORA FIESCHI	ND FRENCH INTERN PA	12/14/2022	310.00
V17977	GAETANE BOUILLLOT	ND FRENCH INTERN PA	12/14/2022	310.00
V18000	LISA JULES	ND FRENCH INTERN PA	12/14/2022	310.00
V18004	MARINE LEMAN	ND FRENCH INTERN PA	12/14/2022	310.00
V18012	MARTIN PERRIN	ND FRENCH INTERN PA	12/14/2022	310.00
V17985	MELISSA DESTRAIC	EHS FRENCH INTERN P	12/14/2022	310.00
V17978	NOEMIE BROIS-COUZON	ND FRENCH INTERN PA	12/14/2022	310.00
V17974	SALWA BENABOUD	ND FRENCH INTERN PA	12/14/2022	310.00
V17984	SARAH DAHMANE	VV FRENCH INTERN PA	12/14/2022	310.00
V18014	SARAH PILONI	ND FRENCH INTERN PA	12/14/2022	310.00
V17998	SLIMANE IDIR	ND FRENCH INTERN PA	12/14/2022	310.00
V18002	TERRY KUMPS	VV FRENCH INTERN PA	12/14/2022	310.00

Check No.	Vendor	Description	Date	Amount
V17993	THEO GOUY-LINDE	ND FRENCH INTERN PA	12/14/2022	310.00
390252	RJ MECHANICAL INC	DW - OUTSIDE BOXQ	12/14/2022	305.00
390391	PARALLEL TECHNOLOGI	DOOR LOCKS AT HL	12/21/2022	302.50
390268	TEACHERS ON CALL, A	ELC/ECSE - SUBSTITU	12/14/2022	300.80
390377	MINNESOTA DEPARTMEN	PAYROLL CK 741075	12/21/2022	300.73
V17953	BETH E BRANDT	MMEA REGISTRATION	12/7/2022	300.00
390072	BEYOND THE NOTES MU	KALAHARI FESTIVAL	12/7/2022	300.00
390304	CENTURYLINK	ECC 12/01/22-12/31/	12/21/2022	288.75
390474	MACKIN EDUCATIONAL	BOOKS FOR EHS	12/30/2022	286.33
390436	WOLD ARCHITECTS & E	BUS GARAGE ADDITION	12/21/2022	279.18
390321	FACTORY MOTOR PARTS	BATTERY	12/21/2022	277.00
V18031	ERIC D HAMILTON	SEP-DEC22 MILEAGE	12/21/2022	276.88
390463	HOBY-HUGH O'BRIAN Y	REGISTRATION - G.G.	12/30/2022	275.00
390436	WOLD ARCHITECTS & E	ECC DOOR-ENTRY REPA	12/21/2022	269.06
390419	TEACHERS ON CALL, A	ELC/ECSE - SUBSTITU	12/21/2022	268.80
390476	MENARDS - EDEN PRAI	CONDUIT	12/30/2022	266.34
390260	SHAMROCK GROUP	SERVICE FEE ECC	12/14/2022	264.00
390304	CENTURYLINK	DO 12/01/22-12/31/2	12/21/2022	260.00
390325	GARY SMITH	WRESTLING: EHS INVI	12/21/2022	259.00
390352	JOSH LEVOIR	WRESTLING: EHS INVI	12/21/2022	259.00
390359	KURT NATHE	WRESTLING: EHS INVI	12/21/2022	259.00
390436	WOLD ARCHITECTS & E	HL LIGHTING REPLACE	12/21/2022	258.14
390283	ACME TOOLS PLYMOUTH	NEW #12 BATTERIES	12/21/2022	254.99
390116	MINNESOTA ZOO	12/16 ZOO FIELD TRI	12/7/2022	254.00
390129	RIVER BOTTOM PRODUC	PLAY TECH RENTALS	12/7/2022	250.00
390428	TWIN CITIES FLAG SO	FLAG ROPE REPAIR	12/21/2022	247.50
390495	UNIVERSITY LANGUAGE	INTERPRETER-SPED	12/30/2022	247.50
390441	ADVANCED IMAGING SO	LEASE 01.08 0631790	12/30/2022	246.00
390211	JOHN KEANE	PIANO TUNING	12/14/2022	245.00
390289	AMERICAN MAILING MA	POSTAL INK CARTRIDG	12/21/2022	239.62
390134	SCHOOL OUTFITTERS	ESTIMATED SHIPPING/	12/7/2022	238.80
390304	CENTURYLINK	CC 12/01/22-12/31/2	12/21/2022	231.00
390304	CENTURYLINK	CN 12/01/22-12/31/2	12/21/2022	231.00
390304	CENTURYLINK	CS 12/01/22-12/31/2	12/21/2022	231.00
390185	ECM PUBLISHERS INC	BUDGET	12/14/2022	230.40
390259	SECURITY CONTROL SY	PROGRAM ALARM SYSTE	12/14/2022	230.00
390302	CATALYST SOURCING S	SUPP TRACK MON SUBS	12/21/2022	229.99
390294	ASTLEFORD INTERNATI	ICP SENSOR	12/21/2022	229.48
390064	THRESHOLD	CC - TARDY SLIPS	12/7/2022	227.06
390163	ALL STRINGS ATTACHE	CELLO REPAIR	12/14/2022	225.00
390303	CDW GOVERNMENT	NOV22 CONSULT FEE	12/21/2022	225.00
390272	THE MCDOWELL AGENCY	BKGD CHK-PARENT VOL	12/14/2022	225.00
390343	JAMES PETERSON	WRESTLING: EHS INVI	12/21/2022	219.00
390189	FLINN SCIENTIFIC IN	ESTIMATED SHIPPING/	12/14/2022	215.73
V17970	ABE WOFSE	LEARNING A-Z SUBSC	12/7/2022	210.60
390192	GENERAL SECURITY SE	BUS-PATROL RESPONSE	12/14/2022	210.00
390158	ZACHARY SHELTON	DEBATE: WDM VALLEY	12/7/2022	210.00
390158	ZACHARY SHELTON	DEBATE: BRONX	12/7/2022	210.00
390452	CUSTOM HOSE TECH	DUMP TRUCK HOSES	12/30/2022	209.90
390471	LEXIA LEARNING SYST	LETRS PARTICIPANT M	12/30/2022	209.00
V18055	JOANNE M KARCH	OCT22 MILEAGE	12/30/2022	208.44
V18056	ANNE MARIE LELAND	AUG-DEC22 CELL PHON	12/30/2022	207.45
390094	JAIME GAARD	GIRLSBBALL1121-098	12/7/2022	205.80
390433	VERIFIED CREDENTIAL	NOV22 BKGD CHECKS	12/21/2022	205.68
390492	TEACHERS ON CALL, A	ELC/ECSE - SUBSTITU	12/30/2022	204.80
390412	SCHOOL SPECIALTY, L	DRAWING PAPER 80 LB	12/21/2022	202.50
390319	ERIC SONGER	SOLO FEST JUDGE	12/21/2022	200.00
390334	HERBERT DICK	SOLO FEST JUDGE	12/21/2022	200.00
390350	JILL WESTERMAYER	SOLO FEST JUDGE	12/21/2022	200.00
390351	JOHN POHLAND	SOLO FEST JUDGE	12/21/2022	200.00
390357	KURT CLAUSSEN	SOLO FEST JUDGE	12/21/2022	200.00
390380	NANCY DOSTAL	SOLO FEST JUDGE	12/21/2022	200.00
390394	PHIL SNYDER	SOLO FEST JUDGE	12/21/2022	200.00
390401	RICHARD NICKLAY	SOLO FEST JUDGE	12/21/2022	200.00
390405	ROSS WOLF	SOLO FEST JUDGE	12/21/2022	200.00
390485	SAMUEL PETERSON	HIP-HOP AUDIO EDITI	12/30/2022	200.00
390412	SCHOOL SPECIALTY, L	SHARPIE FINE TIP 12	12/21/2022	197.44

Check No.	Vendor	Description	Date	Amount
390196	GRAYBAR ELECTRIC CO	LITHONIA LIGHTING	12/14/2022	196.79
390290	AMSOIL INC	SYNTHETIC POLY GREASE	12/21/2022	195.45
390431	UNIVERSITY LANGUAGE	INTERPRETER-SPED	12/21/2022	193.13
390424	TIMOTHY RUNKE	12/29 MISSED TOURNE	12/21/2022	188.00
V18045	JACK J SALASKI	OCT-DEC22 CELL PHON	12/21/2022	185.62
390406	RUSSELL SECURITY RE	DOOR 6 REPAIR	12/21/2022	185.00
390197	GREATAMERICA FINANC	DO-DEC22 POSTAGE MT	12/14/2022	184.95
390348	JERRY'S PRINTING	MOCK TRIAL BOOKLETS	12/21/2022	184.00
390495	UNIVERSITY LANGUAGE	INTERPRETER-GEN ED	12/30/2022	180.00
390495	UNIVERSITY LANGUAGE	INTEPRETER-GEN ED	12/30/2022	180.00
V17981	JASON J CARR	CLASSROOM SUPPLIES	12/14/2022	178.15
390071	BAYCOM INC	WALKIE TALKIE REPAI	12/7/2022	177.55
390490	SPS COMPANIES INC	PLUMBING REPAIR PAR	12/30/2022	177.47
390080	DRAIN PRO PLUMBING	GREASE TRAP/DRAIN	12/7/2022	175.00
390083	ERIC FRYKMAN	BHOCKEY: HOLY FAMIL	12/7/2022	173.00
390112	MARK GERMAIN	BHOCKEY: HOLY FAMIL	12/7/2022	173.00
390294	ASTLEFORD INTERNATI	ACTUATOR	12/21/2022	172.69
390154	WASTE MANAGEMENT OF	BUS - DEC22 SERVICE	12/7/2022	171.59
390086	FLINN SCIENTIFIC IN	AP4533 CALORIMETE	12/7/2022	171.44
390231	MENARDS - EDEN PRAI	HARDWARE	12/14/2022	171.28
390120	ODP BUSINESS SOLUTI	OFFICE SUPPLIES	12/7/2022	171.26
390424	TIMOTHY RUNKE	12/28 MISSED TOURNE	12/21/2022	171.00
390276	WEST 44TH STREET GR	GRD K POSTER DESIGN	12/14/2022	170.00
V18025	LYNNEA K WEST	MEDIA CENTER SUPPLI	12/14/2022	169.46
V18066	JASON W STEGEMAN	OCT-DEC22 CELL PHON	12/30/2022	165.90
390273	TRI-STATE BOBCAT IN	DW-SNOW PUSH	12/14/2022	163.85
390329	GRAYBAR ELECTRIC CO	(1) LIGHT PHOTO EYE	12/21/2022	161.91
390088	GILBERT MECHANICAL	AHU 18 PROGRAM ADJU	12/7/2022	161.50
390461	GREATAMERICA FINANC	POSTAGE MTR JAN23 S	12/30/2022	159.95
390070	AVANT ASSESSMENT LL	8 AVANT STAMP 4S	12/7/2022	159.20
390461	GREATAMERICA FINANC	POSTAGE MTR JAN23 E	12/30/2022	159.00
390470	LAKE CONFERENCE	ALPINE FENCE FAIR F	12/30/2022	159.00
390430	ULINE	CART FOR OFFICE	12/21/2022	158.94
390256	SCHMITT MUSIC COMPA	REEDS	12/14/2022	156.91
390374	MIDWEST BUS PARTS I	HOSE CONNECTOR	12/21/2022	155.76
390191	GENERAL PARTS LLC	DISH MACHINE REPAIR	12/14/2022	154.72
390436	WOLD ARCHITECTS & E	CV LIGHTING REPLACE	12/21/2022	153.09
390388	OPENTEXT INC	FEES FOR NOV22	12/21/2022	151.59
390308	CULLIGAN BOTTLED WA	WATER FOR ACTIVITIE	12/21/2022	151.04
390109	LAMINATOR.COM INC	LAMINATION FILM	12/7/2022	150.46
390212	JOHN W MCKONE -- BE	PIANO TUNING	12/14/2022	150.00
390197	GREATAMERICA FINANC	EHS-DEC22 POSTAGE M	12/14/2022	149.95
390412	SCHOOL SPECIALTY, L	SHARPIE FINE TIP 12	12/21/2022	148.08
390353	JW PEPPER & SON INC	CHOIR MUSIC	12/21/2022	147.59
390264	STEPHEN PARTRIDGE	HOMER/ODY 919-295	12/14/2022	147.00
390349	JH LARSON COMPANY	FLOURESCENT LAMP	12/21/2022	145.95
390302	CATALYST SOURCING S	ONDEMAND/TRANS/HVAC	12/21/2022	145.00
390067	ANDREW SETRUM	GHOOCKEY: ROGERS	12/7/2022	142.00
390301	BRANDON M TAYLOR	GHOOCKEY: DULUTH MUL	12/21/2022	142.00
390306	CHRISTOPHER JESSEN	GHOOCKEY: MINNETONKA	12/21/2022	142.00
390455	DISPLAY SALES CO	FLAGS	12/30/2022	142.00
390075	CARLYE VEER	GHOOCKEY: ROGERS	12/7/2022	141.00
390332	HALEY LUDWIG	GHOOCKEY: MINNETONKA	12/21/2022	141.00
390098	JORDAN KRAABEL	GHOOCKEY: DULUTH MUL	12/7/2022	141.00
390364	MARK DAVIDSON	GHOOCKEY: DULUTH MUL	12/21/2022	141.00
390132	SARAH MOE	GHOOCKEY: ROGERS	12/7/2022	141.00
390434	WAYNE VITKOSKY	GHOOCKEY: MINNETONKA	12/21/2022	141.00
390078	DAVID COATES	DEBATE: APPLY VALLE	12/7/2022	140.00
390078	DAVID COATES	DEBATE: CONGRESS NS	12/7/2022	140.00
390312	DAVID COATES	DEBATE: N/JV STATE	12/21/2022	140.00
390099	JOSEPH ANNAREDDY	DEBATE: APPLE VALLE	12/7/2022	140.00
390108	KYRA BOORSMA BERGER	DEBATE: CONGRESS NS	12/7/2022	140.00
390223	LANGUAGE CIRCLE ENT	#18FYTSSWITHVID&PWS	12/14/2022	140.00
390223	LANGUAGE CIRCLE ENT	#18FYTSSWITHVID&PWS	12/14/2022	140.00
390365	MARK KIVIMAKI	DEBATE: DOWLING	12/21/2022	140.00
390408	SAMUEL HOSKA	DEBATE: CONGRESS NS	12/21/2022	140.00
390133	SCHMITT MUSIC COMPA	FRENCH HORN FLUSH	12/7/2022	140.00

Check No.	Vendor	Description	Date	Amount
390140	SOPHIA POLLEY-FISAN	DEBATE: APPLE VALLE	12/7/2022	140.00
390415	SOPHIA POLLEY-FISAN	DEBATE: CONGRESS NS	12/21/2022	140.00
390415	SOPHIA POLLEY-FISAN	DEBATE: DOWLING	12/21/2022	140.00
390418	TANNER JONES	DEBATE: J/JV STATE	12/21/2022	140.00
390418	TANNER JONES	DEBATE: DOWLING	12/21/2022	140.00
390158	ZACHARY SHELTON	DEBATE: ROSEVILLE	12/7/2022	140.00
390158	ZACHARY SHELTON	DEBATE: APPLE VALLE	12/7/2022	140.00
390374	MIDWEST BUS PARTS I	BUMPER COVER	12/21/2022	138.38
390086	FLINN SCIENTIFIC IN	AP1452 PARTIAL IM	12/7/2022	137.76
390114	MIDWEST BUS PARTS I	LATCH	12/7/2022	135.30
390237	MN URBAN DEBATE LEA	11/11-11/12 TOURNEY	12/14/2022	135.00
390316	ECM PUBLISHERS INC	OCT 17 REG	12/21/2022	134.40
V18065	KORY M SMITH	NOV-DEC22 MILEAGE	12/30/2022	132.50
V18053	RACHEL M HICKS	NOV-DEC22 CELL PHON	12/30/2022	130.00
390195	GRAINGER	ROTARY ACTUATOR VAL	12/14/2022	129.83
390222	KULLY SUPPLY INC	PLUMBING SUPPLIES	12/14/2022	128.32
390172	BSN SPORTS, LLC	BASKETBALL SCOREBOO	12/14/2022	127.92
390448	CENTURYLINK	BUS 12/04/22-01/03/	12/30/2022	127.46
390366	MASBO	2023 MASBO WINTER V	12/21/2022	125.00
390366	MASBO	2023 MASBO WINTER V	12/21/2022	125.00
390406	RUSSELL SECURITY RE	LOCK FOR DO	12/21/2022	125.00
V17987	TAMARA K FORBY	OCT-NOV22 CELL PHON	12/14/2022	124.92
V18024	MARK WALLACE	CLASSROOM SUPPLIES	12/14/2022	124.50
V18061	SONYA LEIGH SAILER	NOV-DEC22 CELL PHON	12/30/2022	121.16
390187	FACTORY MOTOR PARTS	WIPER BLADES	12/14/2022	120.90
390479	MINNESOTA SECRETARY	NOTARY APP - B.N.	12/30/2022	120.00
390121	MINNESOTA SECRETARY	NOTARY APP HL	12/7/2022	120.00
V18038	NATHANIEL M LINDLEY	OCT-NOV22 CELL PHON	12/21/2022	120.00
390390	ORKIN COMMERCIAL SE	BUS-OCT22 SERVICES	12/21/2022	120.00
390410	SCHMITT MUSIC COMPA	REEDS	12/21/2022	118.47
390412	SCHOOL SPECIALTY, L	LIGHT WEIGHT TAGBOA	12/21/2022	116.86
390093	INDELCO PLASTICS CO	POOL SUPPLIES	12/7/2022	116.40
390176	CENTURYLINK	VV 11/28/22-12/27/2	12/14/2022	115.50
390338	INNOVATIVE OFFICE S	CUSTOM STAMP	12/21/2022	115.45
390385	OCCUPATIONAL MEDICI	DOT PHYSICAL/EYE-J.	12/21/2022	115.00
V18057	CARMINE LEVOIR	MSCA CONFERENCE	12/30/2022	114.10
390348	JERRY'S PRINTING	SANDWICH BOARD SIGN	12/21/2022	112.00
390262	ST PAUL STAMP WORKS	WALL HOLDERS (10)	12/14/2022	111.50
390147	T-MOBILE	ECC MAINT - NOV22	12/7/2022	110.24
390486	SCHMITT MUSIC COMPA	PROPOSAL # 4592253	12/30/2022	110.00
V17983	BRUCE W COLES	NOV-DEC22 CELL PHON	12/14/2022	109.22
390113	MENARDS - EDEN PRAI	EHS - ELBOWS	12/7/2022	107.49
390324	GARY BORK	BSWIM: PENTATHLON	12/21/2022	105.00
V18037	SAMUEL G KHWICE	BAND MUSIC	12/21/2022	105.00
390421	TERRY BUMGARNER	BSWIM: PENTATHLON	12/21/2022	105.00
V18051	CHERYL B GUNNESS	JUL-AUG22 CELL PHON	12/30/2022	102.93
V18028	JOSHUA R FREMDER	DEC22 MILEAGE	12/21/2022	102.44
390318	EDUCATORS BENEFIT C	ACT BASE FEE	12/21/2022	102.00
390344	JASON SHARP	GBSKTBALL: LAKEVIL	12/21/2022	101.00
390345	JEB JOHNSON	GBSKTBALL: LAKEVIL	12/21/2022	101.00
390356	KENNETH PIERCE	GBSKTBALL: LAKEVIL	12/21/2022	101.00
390373	MICHAEL MITTELSTAED	BBSKTBALL: PARK CNT	12/21/2022	101.00
390381	NOAH DANNER	GBSKTBALL: FARMINGT	12/21/2022	101.00
390382	NORMAN WITTEBORG	GBSKTBALL: LAKEVIL	12/21/2022	101.00
390417	STEVE MOZINA	GBSKTBALL: FARMINGT	12/21/2022	101.00
390169	BJORN CYCLING LLC	YOUTH 1205-087	12/14/2022	100.80
390459	FORKLIFTS OF MINNES	ELEC JACK MAINTENAN	12/30/2022	100.71
390459	FORKLIFTS OF MINNES	CUSHMAN MAINTENANCE	12/30/2022	100.19
390236	MN DEPT OF LABOR AN	ECC-ELEVATOR OPERAT	12/14/2022	100.00
390427	TROPHIES PLUS,INC.	GSWIM ADDTL TROPHY	12/21/2022	99.50
390412	SCHOOL SPECIALTY, L	CONSTRUCTION PAPER	12/21/2022	98.60
390412	SCHOOL SPECIALTY, L	PAPER 12X18 BLACK	12/21/2022	98.60
390412	SCHOOL SPECIALTY, L	PAPER 12X18 BLUE	12/21/2022	98.60
390412	SCHOOL SPECIALTY, L	PAPER 12X18 GOLD	12/21/2022	98.60
V17956	ANNIKA L CULVER	AUG-NOV22 MILEAGE	12/7/2022	98.50
390226	LITERACY RESOURCES,	DECODABLE BOOKS: FR	12/14/2022	98.00
390371	METRO SALES INC	DEC22 COPIER LEASE	12/21/2022	98.00

Check No.	Vendor	Description	Date	Amount
390445	BAYADA HOME HEALTH	NURSE DURING SCHOOL	12/30/2022	97.50
V18018	ETHAN SCHULTZ	CLASSROOM BOOKS	12/14/2022	96.74
V18068	JANE C TIERNEY	OCT-NOV22 CELL PHON	12/30/2022	96.00
390228	MCKESSON MEDICAL SU	HEALTH OFFICE SUPPL	12/14/2022	95.17
390390	ORKIN COMMERCIAL SE	EHS-OCT22 SERVICES	12/21/2022	95.00
390219	KINECT ENERGY, INC	ND - OCT22 SERVICES	12/14/2022	94.12
390291	ANDREW CLARK	FOOD FOR LIT LUNCHE	12/21/2022	94.01
390086	FLINN SCIENTIFIC IN	GP1030 600 ML GLAS	12/7/2022	93.24
390358	KURT ELYEA-WHEELER	BBSKTBALL: PARK CNT	12/21/2022	93.00
390413	SETH ROWE	BBSKTBALL: PARK CNT	12/21/2022	93.00
V18032	JENNIFER E HARRITS	FLEX TREATS/FOOD	12/21/2022	91.88
V18033	JENNIFER HEYER	CLASSROOM BOOKS	12/21/2022	91.39
390210	JIMMY'S JOHNNYS	EHS POTTIES	12/14/2022	91.25
390065	ALL STRINGS ATTACHE	BASS REPAIR	12/7/2022	90.00
390074	BUSINESS ESSENTIALS	BLUE 8 1/2 X 11	12/7/2022	90.00
390074	BUSINESS ESSENTIALS	PINK 8 1/2 X 11	12/7/2022	90.00
390087	GENERAL SECURITY SE	SV-PATROL STANDBY	12/7/2022	90.00
390087	GENERAL SECURITY SE	VV-PATROL STANDBY	12/7/2022	90.00
390087	GENERAL SECURITY SE	BUS-PATROL STANDBY	12/7/2022	90.00
390087	GENERAL SECURITY SE	CV-PATROL STANDBY	12/7/2022	90.00
390087	GENERAL SECURITY SE	CN-PATROL STANDBY	12/7/2022	90.00
390087	GENERAL SECURITY SE	CC-PATROL STANDBY	12/7/2022	90.00
390087	GENERAL SECURITY SE	ECC-PATROL STANDBY	12/7/2022	90.00
390087	GENERAL SECURITY SE	EHS-PATROL STANDBY	12/7/2022	90.00
390087	GENERAL SECURITY SE	HL-PATROL STANDBY	12/7/2022	90.00
390087	GENERAL SECURITY SE	CS-PATROL STANDBY	12/7/2022	90.00
390192	GENERAL SECURITY SE	ECC-PATROL RESPONSE	12/14/2022	90.00
390107	KYLE KOBE	GHOCCY: DULUTH MAR	12/7/2022	90.00
390473	MACAC	CONFERENCE - T.H.	12/30/2022	90.00
390412	SCHOOL SPECIALTY, L	JAPANESE CARP WIND	12/21/2022	89.64
V18041	ANNE B NAAS	MEETING SUPPLIES	12/21/2022	89.34
390086	FLINN SCIENTIFIC IN	AP6396 STUDENT TIM	12/7/2022	89.33
390451	CUSHMAN MOTOR COMPA	DW - OIL FILTERS	12/30/2022	89.08
390063	ADAM TOTH	GHOCCY: DULUTH MAR	12/7/2022	89.00
390304	CENTURYLINK	DO 12/01/22-12/31/2	12/21/2022	89.00
390102	KEITH TOWNSEND	GHOCCY: DULUTH MAR	12/7/2022	89.00
390226	LITERACY RESOURCES,	PRIMARY CURRICULUM	12/14/2022	89.00
390226	LITERACY RESOURCES,	KINDERGARTEN CURRIC	12/14/2022	89.00
390399	RANDI GRAVES	GSWIM: MINNETONKA	12/21/2022	87.00
V18029	NICHOLAS J GAUDETTE	ORCHESTRA MUSIC	12/21/2022	86.64
V18038	NATHANIEL M LINDLEY	OCT-NOV22 MILEAGE	12/21/2022	83.76
V17975	PETER M BLACKWELL	OCT-DEC22 CELL PHON	12/14/2022	83.70
390412	SCHOOL SPECIALTY, L	CONSTRUCTION PAPER	12/21/2022	83.70
390412	SCHOOL SPECIALTY, L	CONSTRUCTION PAPER	12/21/2022	83.70
V18040	COURTNEY DOWD MUEHL	LAMINATING FILM	12/21/2022	82.57
390313	DAVID SCHMEICHEL	GBSKTBALL: FARMINGT	12/21/2022	82.00
390315	DWAINE PERRY	GBSKTBALL: LAKEVIL	12/21/2022	82.00
390375	MIKE GEARMAN	GBSKTBALL: LAKEVIL	12/21/2022	82.00
390392	PATRICK SOBIECH	GBSKTBALL: EAGAN	12/21/2022	82.00
390395	PHILIP AYENI	BBSKTBALL: PARK CNT	12/21/2022	82.00
390400	RICHARD KELLERMAN	GBSKTBALL: FARMINGT	12/21/2022	82.00
390403	ROBERT MASLOWSKI	GBSKTBALL: LAKEVIL	12/21/2022	82.00
390404	ROBERT WASHINGTON	BBSKTBALL: PARK CNT	12/21/2022	82.00
390422	TERRY EYENCK	GBSKTBALL: LAKEVIL	12/21/2022	82.00
390425	TOBIAS SACKETT	GBSKTBALL: LAKVIL N	12/21/2022	82.00
390435	WILLIAM HICKS	GBSKTBALL: EAGAN	12/21/2022	82.00
390412	SCHOOL SPECIALTY, L	DRAWING PAPER 80LB	12/21/2022	81.76
390273	TRI-STATE BOBCAT IN	EHS-HARNESS	12/14/2022	80.26
390390	ORKIN COMMERCIAL SE	VV-OCT22 SERVICES	12/21/2022	80.00
390390	ORKIN COMMERCIAL SE	SV-OCT22 SERVICES	12/21/2022	80.00
390149	TREVOR BUSBY	FOOTBALL: PRIOR LAK	12/7/2022	80.00
V18043	ULISES RODRIGUEZ	EL TEACHER CONFEREN	12/21/2022	79.00
390077	DALTON FENSKE	BHOCCY: HOLY FAMIL	12/7/2022	78.00
390226	LITERACY RESOURCES,	DECODABLE BOOKS: TO	12/14/2022	78.00
390143	TERRY BUMGARNER	GSWIM: MINNETONKA	12/7/2022	77.00
390316	ECM PUBLISHERS INC	OCT 17 WS	12/21/2022	76.80
390316	ECM PUBLISHERS INC	OCT 25 SPEC	12/21/2022	76.80

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390410	SCHMITT MUSIC COMPA	BAND MUSIC	12/21/2022	76.80
390412	SCHOOL SPECIALTY, L	SHARPIE ULTRA FINE	12/21/2022	76.44
390076	CHARLES AND JAY LLC	BHOCKEY SCOREBOARD	12/7/2022	75.00
390076	CHARLES AND JAY LLC	BHOCKEY: SCOREBOARD	12/7/2022	75.00
390237	MN URBAN DEBATE LEA	11/22 DEBATE ENTRY	12/14/2022	75.00
390119	OCCUPATIONAL MEDICI	DOT - D.H.	12/7/2022	75.00
390119	OCCUPATIONAL MEDICI	DOT - K.B.	12/7/2022	75.00
390119	OCCUPATIONAL MEDICI	DOT - S.T.	12/7/2022	75.00
390119	OCCUPATIONAL MEDICI	DOT - J.T.	12/7/2022	75.00
390119	OCCUPATIONAL MEDICI	DOT - B.B.	12/7/2022	75.00
390119	OCCUPATIONAL MEDICI	DOT - S.S.	12/7/2022	75.00
390385	OCCUPATIONAL MEDICI	DOT PHYSICAL - N.A.	12/21/2022	75.00
390385	OCCUPATIONAL MEDICI	DOT PHYSICAL - C.J.	12/21/2022	75.00
390385	OCCUPATIONAL MEDICI	DOT PHYSICAL - F.M.	12/21/2022	75.00
390385	OCCUPATIONAL MEDICI	DOT PHYSICAL - R.E.	12/21/2022	75.00
390412	SCHOOL SPECIALTY, L	SHARPIE FINE TIP AS	12/21/2022	74.04
390273	TRI-STATE BOBCAT IN	EHS-HYDRAULIC FLUID	12/14/2022	73.77
390320	ESCRENE, INC.	DOT - MULTIPLE	12/21/2022	72.50
V17988	MATTHEW E GABRIELSO	CLASSROOM SUPPLIES	12/14/2022	72.00
390258	SCHOOL SPECIALTY, L	ART ROOM SUPPLIES	12/14/2022	71.90
390412	SCHOOL SPECIALTY, L	PAPER 9X12 YELLOW	12/21/2022	71.00
390491	ST PAUL STAMP WORKS	DEPOSIT STAMPS EHS	12/30/2022	70.66
390099	JOSEPH ANNAREDDY	DEBATE: EDINA TOURN	12/7/2022	70.00
390099	JOSEPH ANNAREDDY	DEBATE: FARMINGTON	12/7/2022	70.00
390365	MARK KIVIMAKI	DEBATE: DOWLING	12/21/2022	70.00
390236	MN DEPT OF LABOR AN	SV - BOILER LICENSE	12/14/2022	70.00
V17963	PAUL MILLER	OCT-NOV22 CELL PHON	12/7/2022	70.00
390127	RICHELLE LIES	DEBATE: APPLE VALLE	12/7/2022	70.00
390128	RISHI MUKHERJEE	DEBATE: FARMINGTON	12/7/2022	70.00
390131	SAMUEL HOSKA	DEBATE: EAST RIDGE	12/7/2022	70.00
390131	SAMUEL HOSKA	DEBATE: APPLE VALLE	12/7/2022	70.00
390131	SAMUEL HOSKA	DEBATE: EDINA TOURN	12/7/2022	70.00
390408	SAMUEL HOSKA	DEBATE: CONGRESS	12/21/2022	70.00
390488	SIGNUM SIGNS AND GR	CS - ROOM SIGNS	12/30/2022	70.00
390256	SCHMITT MUSIC COMPA	BAND RED BOOKS	12/14/2022	69.96
390374	MIDWEST BUS PARTS I	RADIATOR CAP	12/21/2022	69.70
390374	MIDWEST BUS PARTS I	RADIATOR CAP	12/21/2022	69.70
390439	93 SKIP LLC	NOV22-BUS SOLAR PRO	12/30/2022	69.40
390441	ADVANCED IMAGING SO	LEASE 01.08 0631790	12/30/2022	68.96
390487	SHRED RIGHT	EHS-SHRED BIN PICKU	12/30/2022	68.76
390338	INNOVATIVE OFFICE S	OFFICE SUPPLIES	12/21/2022	68.46
V18063	CHAD SCHWARTZ	DAPE SUPPLIES	12/30/2022	68.12
V17954	BEDSTON A BURRELL	SEP-NOV22 MILEAGE	12/7/2022	67.81
390353	JW PEPPER & SON INC	CHOIR MUSIC	12/21/2022	67.50
V18039	CHRISTINE E MJOEN	CLASSROOM SUPPLIES	12/21/2022	66.67
V17963	PAUL MILLER	OCT-NOV22 MILEAGE	12/7/2022	66.63
390412	SCHOOL SPECIALTY, L	CRAYOLA MARKER CLAS	12/21/2022	66.52
390256	SCHMITT MUSIC COMPA	NECK STRAP	12/14/2022	66.00
V18071	ABIGAIL L WILFAHRT	DEC22 CELL PHONE	12/30/2022	65.00
V18036	CURT E JOHANSON	NOV22 CELL PHONE	12/21/2022	65.00
V18009	MATTHEW K MOSBY	OCT22 CELL PHONE	12/14/2022	65.00
V18009	MATTHEW K MOSBY	NOV22 CELL PHONE	12/14/2022	65.00
V17971	MERT T WOODARD	OCT22 CELL PHONE	12/7/2022	65.00
V18026	MERT T WOODARD	NOV22 CELL PHONE	12/14/2022	65.00
390390	ORKIN COMMERCIAL SE	HL-OCT22 SERVICES	12/21/2022	65.00
390390	ORKIN COMMERCIAL SE	ND-OCT22 SERVICES	12/21/2022	65.00
390390	ORKIN COMMERCIAL SE	CC-OCT22 SERVICES	12/21/2022	65.00
390390	ORKIN COMMERCIAL SE	CN-OCT22 SERVICES	12/21/2022	65.00
390390	ORKIN COMMERCIAL SE	CS-OCT22 SERVICES	12/21/2022	65.00
390390	ORKIN COMMERCIAL SE	CV-OCT22 SERVICES	12/21/2022	65.00
V17958	SHAWN G DRAVES	NOV22 CELL PHONE	12/7/2022	65.00
V18058	THOMAS LYMAN	DEC22 CELL PHONE	12/30/2022	65.00
V17964	TRENT J OSTMAN	NOV22 CELL PHONE	12/7/2022	65.00
390230	MENARDS - GOLDEN VA	PLUMBING SUPPLIES	12/14/2022	64.91
390303	CDW GOVERNMENT	CHROME LICENSES	12/21/2022	64.00
390342	JACK PEICK	GBSKTBALL: LAKEVIL	12/21/2022	64.00
390356	KENNETH PIERCE	GBSKTBALL: EAGAN	12/21/2022	64.00

Check No.	Vendor	Description	Date	Amount
390360	LANDON BRIDELL	GBSKTBALL: LAKEVIL	12/21/2022	64.00
390368	MELANIE SMITH	GBSKTBALL: FARMINGT	12/21/2022	64.00
390147	T-MOBILE	CN MAINT - NOV22	12/7/2022	63.88
390371	METRO SALES INC	COPIES METER	12/21/2022	63.47
390410	SCHMITT MUSIC COMPA	BAND MUSIC	12/21/2022	63.00
390163	ALL STRINGS ATTACHE	FOVEDA BASS START K	12/14/2022	62.98
390147	T-MOBILE	ECSE - NOV22	12/7/2022	62.62
V18067	ANN E THOLE	CLASSROOM SNACKS	12/30/2022	62.24
390353	JW PEPPER & SON INC	BAND MUSIC	12/21/2022	62.00
V18065	KORY M SMITH	DEC22 CELL PHONE	12/30/2022	61.27
390095	JANICE NOVAK	METABOLISM BOOST	12/7/2022	60.90
V17965	KRISTA S PHILLIPS	OCT-NOV22 CELL PHON	12/7/2022	60.00
390390	ORKIN COMMERCIAL SE	EHS BUNKER-OCT22 SE	12/21/2022	60.00
390247	PREMIUM WATERS INC	WATER FOR DMTS	12/14/2022	59.99
390397	PREMIUM WATERS INC	WATER FOR DMTS	12/21/2022	59.99
390165	AUTO PLUS PARTS	FILTERS	12/14/2022	59.16
390410	SCHMITT MUSIC COMPA	SAX/CLARINET REEDS	12/21/2022	58.47
390287	ALLEGRA EDINA	BAND POSTERS	12/21/2022	58.16
390412	SCHOOL SPECIALTY, L	CONSTRUCTION PAPER	12/21/2022	58.00
V18068	JANE C TIERNEY	OCT-NOV22 MILEAGE	12/30/2022	57.88
390176	CENTURYLINK	CC 11/19/22-12/18/2	12/14/2022	57.75
390209	JERRY'S FOODS EDINA	FACS FOOD SUPPLY	12/14/2022	57.68
390346	JERRY'S FOODS EDINA	SV MEETING FOOD	12/21/2022	57.50
390191	GENERAL PARTS LLC	START/STOP BUTTONS	12/14/2022	56.94
V17996	MOLLY ROSE HEIMEL	OCT-NOV22 MILEAGE	12/14/2022	56.75
390412	SCHOOL SPECIALTY, L	CONSTRUCTION PAPER	12/21/2022	55.80
390412	SCHOOL SPECIALTY, L	CONSTRUCTION PAPER	12/21/2022	55.80
390412	SCHOOL SPECIALTY, L	CONSTRUCTION PAPER	12/21/2022	55.80
390412	SCHOOL SPECIALTY, L	PAPER 9X12 BLUE	12/21/2022	55.80
390412	SCHOOL SPECIALTY, L	PAPER 9X12 GREEN	12/21/2022	55.80
390135	SCHOOL SPECIALTY, L	FLIP CHART PAPER 27	12/7/2022	55.24
390353	JW PEPPER & SON INC	BAND MUSIC	12/21/2022	55.00
390390	ORKIN COMMERCIAL SE	ECC-OCT22 SERVICES	12/21/2022	55.00
V18042	ALYSSA C MEANS	CLASSROOM BOOKS	12/21/2022	54.27
V18060	CAROLYN PROCTOR	DEC22 CELL PHONE	12/30/2022	52.50
390409	SANAA HERSI	10/07 BAG CHECK	12/21/2022	52.50
390184	ECKROTH MUSIC	FRENCH HORN REPAIR	12/14/2022	52.00
V18006	DERRICK J LIDSTONE	NOV22 CELL PHONE	12/14/2022	50.75
390321	FACTORY MOTOR PARTS	BULBS	12/21/2022	50.75
390214	JW PEPPER & SON INC	ORCHESTRA MUSIC	12/14/2022	50.00
V18020	ROLLAND T TALAN	NOV22 MILEAGE	12/14/2022	50.00
390327	GOPHER STATE ONE-CA	NOV22-BILLABLE TICK	12/21/2022	49.95
390410	SCHMITT MUSIC COMPA	BAND MUSIC	12/21/2022	49.50
390147	T-MOBILE	DMTS - NOV22	12/7/2022	49.29
390322	SHRED-IT USA	VV SHREDDING SERVIC	12/21/2022	49.17
390467	JW PEPPER & SON INC	ORCHESTRA MUSIC	12/30/2022	49.00
390226	LITERACY RESOURCES,	PRIMARY EXTENSION C	12/14/2022	49.00
V18010	MARIT OBERLE	FLOWERS FOR RALLY	12/14/2022	48.54
V18008	MASON DANIEL LINDLE	NOV22 MILEAGE	12/14/2022	47.88
V17990	TIFFANY P GANT	OCT-DEC22 MILEAGE	12/14/2022	47.88
390086	FLINN SCIENTIFIC IN	GP1020 250 ML GLAS	12/7/2022	47.76
V18052	ERIC D HAMILTON	ADDTL DEC22 MILEAGE	12/30/2022	47.75
V17968	JARED D SCRIBNER	MSHSL MEMBERSHIP	12/7/2022	47.50
390412	SCHOOL SPECIALTY, L	PENCIL SHARPENER 6X	12/21/2022	46.40
V18019	AMANDA N SCHUTZ	OCT-NOV22 MILEAGE	12/14/2022	46.19
V17959	TIMOTHY J FAKLIS	NOV22 MILEAGE	12/7/2022	45.88
390412	SCHOOL SPECIALTY, L	PAPER 18X24 WHITE	12/21/2022	45.43
V18034	SCOTT H HIPPIE	NOV22 CELL PHONE	12/21/2022	45.28
390074	BUSINESS ESSENTIALS	GOLDENROD 8 1/2 X 1	12/7/2022	45.00
390074	BUSINESS ESSENTIALS	GREEN 8 1/2 X 11	12/7/2022	45.00
390084	FACTORY MOTOR PARTS	OIL FILTERS	12/7/2022	45.00
390409	SANAA HERSI	10/19 BAG CHECK	12/21/2022	45.00
390256	SCHMITT MUSIC COMPA	BAND PC'D SLIDES	12/14/2022	45.00
390272	THE MCDOWELL AGENCY	BKGD CHK-STUD TEACH	12/14/2022	45.00
V18048	STACIE STANLEY	LEGISLATURE TREATS	12/21/2022	44.97
390214	JW PEPPER & SON INC	ORCHESTRA MUSIC	12/14/2022	44.00
390256	SCHMITT MUSIC COMPA	BAND MUSIC	12/14/2022	44.00

Check No.	Vendor	Description	Date	Amount
V18027	NICHOLAS J ELLISON	BAND SUPPLIES	12/21/2022	43.98
390210	JIMMY'S JOHNNYS	CV TENNIS POTTIES	12/14/2022	43.75
390066	ALLEGRA EDINA	WINTER JUBILEE POST	12/7/2022	42.37
390206	INNOVATIVE OFFICE S	LAMINATING POUCHES	12/14/2022	41.61
390410	SCHMITT MUSIC COMPA	BAND MUSIC	12/21/2022	41.60
390089	GRAINGER	(2) V BELTS FOR RTU	12/7/2022	41.56
390086	FLINN SCIENTIFIC IN	I0037 ISOPROPYL AL	12/7/2022	41.40
390194	GRAINGER	PARTS	12/14/2022	40.98
390208	JANICE NOVAK	FACE LIFT 1205-239	12/14/2022	40.60
V18021	MOLLY D TANGUAY	WIPER REPLACEMENT	12/14/2022	40.44
390147	T-MOBILE	FAM CNTR 2 - NOV22	12/7/2022	40.12
390087	GENERAL SECURITY SE	HL-INTRUSION MONITO	12/7/2022	40.08
390087	GENERAL SECURITY SE	EHS-INTRUSION MONIT	12/7/2022	40.08
390087	GENERAL SECURITY SE	ECC-INTRUSION MONIT	12/7/2022	40.08
390087	GENERAL SECURITY SE	CC-INTRUSION MONITO	12/7/2022	40.08
390087	GENERAL SECURITY SE	CN-INTRUSION MONITO	12/7/2022	40.08
390087	GENERAL SECURITY SE	CV-INTRUSION MONITO	12/7/2022	40.08
390087	GENERAL SECURITY SE	VV-INTRUSION MONITO	12/7/2022	40.08
390087	GENERAL SECURITY SE	SV-INTRUSION MONITO	12/7/2022	40.08
390091	GROTH MUSIC COMPANY	BAND MUSIC	12/7/2022	40.00
390223	LANGUAGE CIRCLE ENT	#90210FL - 2018 FRA	12/14/2022	40.00
390223	LANGUAGE CIRCLE ENT	#90210FL - 2018 FRA	12/14/2022	40.00
390223	LANGUAGE CIRCLE ENT	#90205FL - 2018 FRA	12/14/2022	40.00
390223	LANGUAGE CIRCLE ENT	#90205FL - 2018 FRA	12/14/2022	40.00
V17988	MATTHEW E GABRIELSO	CLASSROOM SUPPLIES	12/14/2022	39.97
V18067	ANN E THOLE	CLASSROOM SNACKS	12/30/2022	39.80
V18006	DERRICK J LIDSTONE	OCT-NOV22 MILEAGE	12/14/2022	39.50
390374	MIDWEST BUS PARTS I	BUTTON	12/21/2022	38.75
V18062	STEPHEN P SANGER	TASTE RECEPTOR LAB	12/30/2022	38.33
V18070	CHARLES K WEISE	OCT-DEC22 MILEAGE	12/30/2022	38.25
V18001	JULIE M GABRIELSON	DEC22 CELL PHONE	12/14/2022	37.93
V18041	ANNE B NAAS	MEETING SNACKS	12/21/2022	37.87
390412	SCHOOL SPECIALTY, L	CRAYOLA JUMBO OIL P	12/21/2022	37.68
390165	AUTO PLUS PARTS	WIPER BLADES	12/14/2022	36.65
390412	SCHOOL SPECIALTY, L	WATERCOLOR PAINT RE	12/21/2022	36.60
390069	AUTO PLUS PARTS	BULBS	12/7/2022	36.20
390256	SCHMITT MUSIC COMPA	BASSOON REEDS	12/14/2022	35.98
V17967	WILLY SNOWPHETH SAN	NOV22 MILEAGE	12/7/2022	35.56
390147	T-MOBILE	B&G - NOV22	12/7/2022	35.39
390147	T-MOBILE	SPED - NOV22	12/7/2022	35.39
390353	JW PEPPER & SON INC	CHOIR MUSIC	12/21/2022	35.00
390147	T-MOBILE	CV MAINT - NOV22	12/7/2022	34.55
390147	T-MOBILE	CS MAINT - NOV22	12/7/2022	34.55
390147	T-MOBILE	CC MAINT - NOV22	12/7/2022	34.55
390441	ADVANCED IMAGING SO	LEASE 01.08 0631790	12/30/2022	34.15
V17961	ANGELA K HRUBY	OCT-NOV22 MILEAGE	12/7/2022	34.13
390416	ST PAUL STAMP WORKS	ENGRAVD PLASTIC PLA	12/21/2022	33.55
V17997	LAURIE K HOLLAND	STORAGE SHELF	12/14/2022	33.25
390412	SCHOOL SPECIALTY, L	CHALK ASSORTED 144/	12/21/2022	33.14
390248	PREMIUM WATERS INC	DEC22 HOT/COLD CNTR	12/14/2022	32.95
V17979	LISA J HOFF BURNHAM	MN EL CONFERENCE	12/14/2022	32.75
V17992	NATALIE C GOLBERG	MN EL CONFERENCE	12/14/2022	32.75
390226	LITERACY RESOURCES,	ESTIMATED SHIPPING/	12/14/2022	32.24
390086	FLINN SCIENTIFIC IN	ESTIMATED SHIPPING/	12/7/2022	32.00
390225	LEIF WALLIN	MIDDLE SCH WRESTLIN	12/14/2022	32.00
390225	LEIF WALLIN	MIDDLE SCH WRESTLIN	12/14/2022	32.00
390478	NCPERS GROUP LIFE I	EMP W/H 1/1-1/31/23	12/30/2022	32.00
390412	SCHOOL SPECIALTY, L	WATERCOLOR PAINTS 8	12/21/2022	31.97
390295	AUTO PLUS PARTS	SNOW PLOW FLUID	12/21/2022	31.86
390412	SCHOOL SPECIALTY, L	DRAWING APPER 60LB	12/21/2022	31.60
390412	SCHOOL SPECIALTY, L	JUMBO CRAFT STICK 6	12/21/2022	31.20
V18030	AMY J GILBERTSON-DO	CLASSROOM TREATS	12/21/2022	30.99
390086	FLINN SCIENTIFIC IN	AP7989 PTC TEST P	12/7/2022	30.84
V18046	CHAD SCHWARTZ	PE SUPPLIES	12/21/2022	30.52
390412	SCHOOL SPECIALTY, L	WATERCOLOR PAINT RE	12/21/2022	30.50
390412	SCHOOL SPECIALTY, L	WATERCOLOR PAINT RE	12/21/2022	30.50
390410	SCHMITT MUSIC COMPA	BAND MUSIC	12/21/2022	30.40

Check No.	Vendor	Description	Date	Amount
390488	SIGNUM SIGNS AND GR	CS - ROOM SIGNS	12/30/2022	30.00
390257	SCHOLASTIC INC	CLASSROOM PUZZLES	12/14/2022	29.98
390412	SCHOOL SPECIALTY, L	PAPER 9X12 ORANGE	12/21/2022	29.00
390412	SCHOOL SPECIALTY, L	CONSTRUCTION PAPER	12/21/2022	28.60
V18011	SHAUN P PAKENHAM	STAFF MEETING FOOD	12/14/2022	28.15
390412	SCHOOL SPECIALTY, L	ELMER'S GLUE GALLON	12/21/2022	28.06
390270	TERMINAL SUPPLY CO	WEATHERHEAD TUBING	12/14/2022	27.84
V18054	ANGELA K HRUBY	DEC22 MILEAGE	12/30/2022	27.56
390086	FLINN SCIENTIFIC IN	A0181 ALUMINUM PO	12/7/2022	27.33
390089	GRAINGER	(2) A X 35 BELTS	12/7/2022	27.22
V17983	BRUCE W COLES	OCT-NOV22 MILEAGE	12/14/2022	27.13
390200	HEINEMANN	#E07476 - MASTERING	12/14/2022	27.00
390412	SCHOOL SPECIALTY, L	ELMER'S GLUE 4OZ	12/21/2022	27.00
390412	SCHOOL SPECIALTY, L	PAPER 9X12 SKY BLUE	12/21/2022	27.00
390089	GRAINGER	(2) 3V X 375 BELTS	12/7/2022	26.76
390246	PAUL CADY	TRAVEL EXPENSES	12/14/2022	26.04
V18047	JORDAN M SKAAR	OLLYBALL SUPPLIES	12/21/2022	25.98
V18059	ANNE B NAAS	CS REFRESHMENTS	12/30/2022	25.95
390242	ODP BUSINESS SOLUTI	RED CONST PAPER	12/14/2022	25.84
390386	ODP BUSINESS SOLUTI	OFFICE SUPPLIES	12/21/2022	25.55
V17959	TIMOTHY J FAKLIS	OCT22 CELL PHONE	12/7/2022	25.31
V18052	ERIC D HAMILTON	DEC22 CELL PHONE	12/30/2022	25.00
390269	TEACHERS PAY TEACHE	LETTER OF THE DAY A	12/14/2022	25.00
390269	TEACHERS PAY TEACHE	LETTER OF THE DAY A	12/14/2022	25.00
V17995	HOPE MILLER HEFFELF	STAFF MEETING FOOD	12/14/2022	24.95
V18008	MASON DANIEL LINDLE	OCT22 MILEAGE	12/14/2022	24.81
390159	ZIP PRINTING & COPY	ONE TOWN POSTERS	12/7/2022	24.80
V17991	VICKIE GEIER	NOV22 MILEAGE	12/14/2022	24.75
390412	SCHOOL SPECIALTY, L	CONSTRUCTION PAPER1	12/21/2022	24.50
390086	FLINN SCIENTIFIC IN	AP8338 SCOOP WITH	12/7/2022	24.24
390412	SCHOOL SPECIALTY, L	MEDIUM WEIGHT TAGBO	12/21/2022	24.20
390412	SCHOOL SPECIALTY, L	2-HOLE COLORED PENC	12/21/2022	24.12
390223	LANGUAGE CIRCLE ENT	ESTIMATED SHIPPING/	12/14/2022	24.00
390223	LANGUAGE CIRCLE ENT	ESTIMATED SHIPPING/	12/14/2022	24.00
390397	PREMIUM WATERS INC	DEC22 COOLER RENTAL	12/21/2022	24.00
V18018	ETHAN SCHULTZ	LAB SUPPLIES	12/14/2022	23.98
390091	GROTH MUSIC COMPANY	BAND MUSIC	12/7/2022	23.88
390206	INNOVATIVE OFFICE S	CARDSTOCK (MULTI)	12/14/2022	23.80
390377	MINNESOTA DEPARTMEN	PAYROLL CK 745464	12/21/2022	23.64
390147	T-MOBILE	CV - NOV22	12/7/2022	23.09
390353	JW PEPPER & SON INC	CHOIR MUSIC	12/21/2022	23.00
390195	GRAINGER	PARTS	12/14/2022	22.72
V18049	WILLIAM EVERETT BAR	DEC22 MILEAGE	12/30/2022	22.56
390086	FLINN SCIENTIFIC IN	GP3040 ERLNMEYER	12/7/2022	22.52
390353	JW PEPPER & SON INC	CHOIR MUSIC	12/21/2022	22.50
390353	JW PEPPER & SON INC	CHOIR MUSIC	12/21/2022	22.50
390412	SCHOOL SPECIALTY, L	HEAVYWEIGHT TAGBOAR	12/21/2022	22.44
390190	FULL COMPASS SYSTEM	AUDIO EQUIP TYLER	12/14/2022	22.35
390147	T-MOBILE	HL - NOV22	12/7/2022	22.25
390147	T-MOBILE	EHS - NOV22	12/7/2022	22.25
390147	T-MOBILE	CC - NOV22	12/7/2022	22.25
390147	T-MOBILE	CN - NOV22	12/7/2022	22.25
390147	T-MOBILE	CS - NOV22	12/7/2022	22.25
390147	T-MOBILE	VV - NOV22	12/7/2022	22.25
390147	T-MOBILE	SV - NOV22	12/7/2022	22.25
390147	T-MOBILE	KC ND - NOV22	12/7/2022	22.25
390147	T-MOBILE	KC CC - NOV22	12/7/2022	22.25
390147	T-MOBILE	KC CN - NOV22	12/7/2022	22.25
390147	T-MOBILE	KC CS - NOV22	12/7/2022	22.25
390147	T-MOBILE	KC HL - NOV22	12/7/2022	22.25
390147	T-MOBILE	KC CV - NOV22	12/7/2022	22.25
390410	SCHMITT MUSIC COMPA	REEDS	12/21/2022	21.95
390194	GRAINGER	PARTS	12/14/2022	21.67
390353	JW PEPPER & SON INC	CHOIR MUSIC	12/21/2022	21.50
V18042	ALYSSA C MEANS	CLASSROOM SUPPLY	12/21/2022	21.48
390141	SPS COMPANIES INC	DRAIN WASHER KIT	12/7/2022	20.07
390330	GROTH MUSIC COMPANY	WINTER JUBILEE MUSI	12/21/2022	20.06

Check No.	Vendor	Description	Date	Amount
390199	HAWKINS INC	CYLINDER FEE	12/14/2022	20.00
390340	ISD 200 - HASTINGS	12/10 WRESTLING FEE	12/21/2022	20.00
390180	COMCAST CABLE MANAG	DEC22-INTERNET FEES	12/14/2022	19.90
390307	COMCAST CABLE MANAG	*DEC22 (ACTUAL) FEE	12/21/2022	19.90
390412	SCHOOL SPECIALTY, L	FEATEHRS 3-4" ASSOR	12/21/2022	19.90
V18039	CHRISTINE E MJOEN	THXGIVING TREATS	12/21/2022	18.96
390269	TEACHERS PAY TEACHE	JOURNAL PROMPTS FOR	12/14/2022	18.61
390269	TEACHERS PAY TEACHE	JOURNAL PROMPTS FOR	12/14/2022	18.60
390147	T-MOBILE	SV MAINT - NOV22	12/7/2022	18.36
390147	T-MOBILE	VV MAINT - NOV22	12/7/2022	18.36
390147	T-MOBILE	BUS - NOV22	12/7/2022	18.36
390412	SCHOOL SPECIALTY, L	WATERCOLOR PAINT RE	12/21/2022	18.30
390412	SCHOOL SPECIALTY, L	WATERCOLOR PAINT RE	12/21/2022	18.30
390412	SCHOOL SPECIALTY, L	WATERCOLOR PAINT RE	12/21/2022	18.30
390086	FLINN SCIENTIFIC IN	C0017 CALCIUM CHL	12/7/2022	18.23
V17965	KRISTA S PHILLIPS	OCT-NOV22 MILEAGE	12/7/2022	18.13
390087	GENERAL SECURITY SE	CS-INTRUSION MONITO	12/7/2022	17.95
390412	SCHOOL SPECIALTY, L	GLUE STICK 0.28OZ,	12/21/2022	17.82
V18060	CAROLYN PROCTOR	DEC22 MILEAGE	12/30/2022	17.81
390135	SCHOOL SPECIALTY, L	#9780838878040 - EX	12/7/2022	16.98
390410	SCHMITT MUSIC COMPA	ROSINS	12/21/2022	16.95
390369	MENARDS - EDEN PRAI	LARGE SCOOP DUSTPAN	12/21/2022	16.84
390460	GRAINGER	CABLE COUPLER	12/30/2022	16.11
V17966	BLAKE A PLOMBON	NOV22 MILEAGE	12/7/2022	16.00
390223	LANGUAGE CIRCLE ENT	#60000PK - FRAMING	12/14/2022	16.00
390223	LANGUAGE CIRCLE ENT	#60000PK - FRAMING	12/14/2022	16.00
V18032	JENNIFER E HARRITS	FLEX SUPPLIES	12/21/2022	15.84
390255	SAM'S CLUB/SYNCHRON	FACS FOOD SUPPLY	12/14/2022	15.61
V17957	ANDRE P DEWANE	NOV22 MILEAGE	12/7/2022	15.50
V17999	JENNIFER A JOHNSON	MN EL CONFERENCE FO	12/14/2022	15.00
390256	SCHMITT MUSIC COMPA	CLARINET PEG SCREW	12/14/2022	15.00
390272	THE MCDOWELL AGENCY	BKGD CHK-CES VOLUNT	12/14/2022	15.00
390195	GRAINGER	FUSE	12/14/2022	14.69
390267	SUPER DUPER PUBLICA	#MTD710 - UNFLAVORE	12/14/2022	13.95
390113	MENARDS - EDEN PRAI	EHS - BRASS ELBOW	12/7/2022	13.17
390086	FLINN SCIENTIFIC IN	I0010 LUGOL'S IOD	12/7/2022	13.05
V17979	LISA J HOFF BURNHAM	MN EL CONFERENCE FO	12/14/2022	13.00
V17992	NATALIE C GOLBERG	MN EL CONFERENCE FO	12/14/2022	13.00
390493	THOUGHTFUL LEARNING	ISBN 978-1-941660-1	12/30/2022	12.95
390493	THOUGHTFUL LEARNING	ISBN 978-1-941660-1	12/30/2022	12.95
390206	INNOVATIVE OFFICE S	MANILA FILE FOLDERS	12/14/2022	12.78
390206	INNOVATIVE OFFICE S	CARDSTOCK (WHITE)	12/14/2022	12.69
390412	SCHOOL SPECIALTY, L	SCHENILLE STEMS 1/4	12/21/2022	12.34
V17987	TAMARA K FORBY	OCT-NOV22 MILEAGE	12/14/2022	12.06
V18064	LINDSEY R SMAKA	BAGS FOR LAB	12/30/2022	12.00
390426	TOLL GAS & WELDING	CYLINDER	12/21/2022	11.64
390337	INDELCO PLASTICS CO	PLUMBING SUPPLIES	12/21/2022	11.55
V17964	TRENT J OSTMAN	NOV22 MILEAGE	12/7/2022	11.50
390353	JW PEPPER & SON INC	CHOIR MUSIC	12/21/2022	11.25
390086	FLINN SCIENTIFIC IN	FB1240 CLEAR CONNE	12/7/2022	11.18
390086	FLINN SCIENTIFIC IN	P010 PHENOL RED, 5	12/7/2022	11.03
390086	FLINN SCIENTIFIC IN	P0101 PHENOL RED,	12/7/2022	11.03
390120	ODP BUSINESS SOLUTI	OFFICE SUPPLIES	12/7/2022	10.30
390295	AUTO PLUS PARTS	AIR FITTING	12/21/2022	10.00
V17960	SHANNON GARWOOD	NOV22 MILEAGE	12/7/2022	10.00
390267	SUPER DUPER PUBLICA	ESTIMATED SHIPPING/	12/14/2022	9.95
390493	THOUGHTFUL LEARNING	ESTIMATED SHIPPING/	12/30/2022	9.95
V17955	HANNAH CHRISTIANSON	NOV22 MILEAGE	12/7/2022	9.75
390353	JW PEPPER & SON INC	CHOIR MUSIC	12/21/2022	9.75
390412	SCHOOL SPECIALTY, L	PAPER 18X24 YELLOW	12/21/2022	9.74
390412	SCHOOL SPECIALTY, L	PAPER 18X24 MAGENTA	12/21/2022	9.74
390412	SCHOOL SPECIALTY, L	PAPER 18X24 ORANGE	12/21/2022	9.74
390412	SCHOOL SPECIALTY, L	PAPER 18X24 TURQOIS	12/21/2022	9.74
390412	SCHOOL SPECIALTY, L	PAPER 18X24 LIME	12/21/2022	9.74
390412	SCHOOL SPECIALTY, L	PAPER 18X24 SHOCKIN	12/21/2022	9.74
V18001	JULIE M GABRIELSON	DEC22 CELL PHONE	12/14/2022	9.49
390206	INNOVATIVE OFFICE S	HANGING FILE FOLDER	12/14/2022	9.45

Check No.	Vendor	Description	Date	Amount
390200	HEINEMANN	ESTIMATED SHIPPING/	12/14/2022	9.00
390398	PROPIO LANGUAGE SER	NOV22 INTERPRETER	12/21/2022	8.85
390209	JERRY'S FOODS EDINA	FACS FOOD SUPPLY	12/14/2022	8.58
390113	MENARDS - EDEN PRAI	BOLT SNAP	12/7/2022	8.58
390338	INNOVATIVE OFFICE S	ESTIMATED SHIPPING/	12/21/2022	8.50
390412	SCHOOL SPECIALTY, L	ARTIST OIL PASTELS,	12/21/2022	8.37
V18003	ANNE MARIE LELAND	PARKING REIMB	12/14/2022	8.00
390410	SCHMITT MUSIC COMPA	BAND MUSIC	12/21/2022	8.00
390347	JERRY'S HARDWARE	HARDWARE	12/21/2022	7.64
390269	TEACHERS PAY TEACHE	FUN HANDWRITING PRA	12/14/2022	7.50
390269	TEACHERS PAY TEACHE	FUN HANDWRITING PRA	12/14/2022	7.49
V18067	ANN E THOLE	DEC22 MIELAGE	12/30/2022	7.36
390295	AUTO PLUS PARTS	PERMATEX	12/21/2022	7.21
390100	JW PEPPER & SON INC	ORCHESTRA MUSIC	12/7/2022	6.50
390214	JW PEPPER & SON INC	ORCHESTRA MUSIC	12/14/2022	6.50
390147	T-MOBILE	EHS MAINT - NOV22	12/7/2022	6.06
390147	T-MOBILE	HL MAINT - NOV22	12/7/2022	6.06
390147	T-MOBILE	COMM ED - NOV22	12/7/2022	6.06
V18069	ERICA A WATTSON	DEC22 MILEAGE	12/30/2022	5.63
390284	ADVANCED IMAGING SO	BUS GARAGE 11/22	12/21/2022	5.59
390147	T-MOBILE	ND - NOV22	12/7/2022	5.22
V18031	ERIC D HAMILTON	NOV22 CELL PHONE	12/21/2022	5.00
390256	SCHMITT MUSIC COMPA	BAND MUSIC	12/14/2022	5.00
390274	UNITED REFRIGERATIO	RUN CAPACITOR REPAI	12/14/2022	4.60
V18035	TRACEY C ILLIES	NOV22 MILEAGE	12/21/2022	4.25
390223	LANGUAGE CIRCLE ENT	#25631SM - SENTENCE	12/14/2022	4.00
390223	LANGUAGE CIRCLE ENT	#25631SM - SENTENCE	12/14/2022	4.00
390256	SCHMITT MUSIC COMPA	VALVE GUIDE	12/14/2022	3.00
390135	SCHOOL SPECIALTY, L	ESTIMATED SHIPPING/	12/7/2022	2.55
390269	TEACHERS PAY TEACHE	MY WORD WALL BOOK (12/14/2022	2.50
390269	TEACHERS PAY TEACHE	MY WORD WALL BOOK (12/14/2022	2.50
390269	TEACHERS PAY TEACHE	PROCESSING FEE	12/14/2022	1.50
390269	TEACHERS PAY TEACHE	PROCESSING FEE	12/14/2022	1.50
390269	TEACHERS PAY TEACHE	PROCESSING FEE	12/14/2022	1.49
390269	TEACHERS PAY TEACHE	PROCESSING FEE	12/14/2022	1.49
389282	THOUGHTFUL LEARNING	ESTIMATED SHIPPING/	10/12/2022	(9.95)
389282	THOUGHTFUL LEARNING	ISBN 978-1-941660-1	10/12/2022	(12.95)
389282	THOUGHTFUL LEARNING	ISBN 978-1-941660-1	10/12/2022	(12.95)
390321	FACTORY MOTOR PARTS	BATTERY CORE	12/21/2022	(36.00)
390283	ACME TOOLS PLYMOUTH	PUMP RETURN	12/21/2022	(175.99)
390249	PUMP AND METER SERV	SWIVEL BREAKAWAY CR	12/14/2022	(268.00)
389547	KRISTIN ROBINSON	RECOVERY SERV REIMB	11/2/2022	(400.00)
389987	D.S. ERICKSON & ASS	IW - NICOLE BEY	11/30/2022	(1,040.86)
390013	JOE KOCH	OCT22-BUS SPED SERV	11/30/2022	(2,091.31)
390305	CHARTWELLS DINING S	OVER-CHARGE CREDITS	12/21/2022	(2,978.55)
390305	CHARTWELLS DINING S	CATERING CREDITS	12/21/2022	(11,204.11)
Total Value of Checks Issued				\$ 3,751,928.60

IV.D. Electronic Funds Transfers



Board Meeting Date: 1/9/2023

Title: Electronic Fund Transfers – December 2022

Type: Consent

Presenter(s): Mert Woodard, Director, Business Services

Background: Minnesota Statute 471.38 requires a list of all transactions made by electronic funds transfer be submitted to the Board of Education at the next Regular Meeting after the transaction.

Recommendation: Authorize the electronic fund transfers as presented for the month of December 2022.

Attachment(s):

1. Electronic Fund Transfers – December 2022

2022-23 School Year

Electronic Transfers

For the Month Ended December 31, 2022



DEFINING EXCELLENCE

From	To	Description	Date	Amount
US Bank - Checking	US Bank - Payroll	District Payroll	Multiple	\$ 4,685,267.37
US Bank - Checking	Internal Revenue Service	Federal Payroll Taxes	12/1/2022	888,195.25
US Bank - Checking	Internal Revenue Service	Federal Payroll Taxes	12/16/2022	823,268.80
US Bank - Checking	Minnesota Department of Revenue	State Payroll Taxes	12/2/2022	160,901.30
US Bank - Checking	Minnesota Department of Revenue	State Payroll Taxes	12/19/2022	148,182.63
US Bank - Checking	Delta Dental	Dental Claims	Multiple	57,673.07
US Bank - Checking	US Bank	Purchase Card Program	12/28/2022	128,299.66
US Bank - Checking	CHS	Flex Benefits	Multiple	56,588.94
US Bank - Checking	Payroll Vendors (TRA, EBC, MSRS, etc.)	Electronic Payments	Multiple	1,795,451.32
US Bank - Checking	Minnesota Department of Revenue	Sales & Use Tax Payment	Multiple	5,297.00
US Bank - Checking	Eleyo, RevTrak, Merchant Services, Vanco	Electronic Payment Fees	Multiple	29,857.75
US Bank - Checking	Minnesota School District Liquid Asset Fund	Service Fee	Multiple	946.64
Total of Electronic Fund Transfers				\$ 8,779,929.73

IV.E. Construction Bids - Edina High School
Long Term Facilities Maintenance Projects



Board Meeting Date: 1/9/2023

Title: Construction Bids – Edina High School Long-Term Facilities Maintenance Projects

Type: Consent

Presenter(s): Mert Woodard, Director, Business Services

Background: The District opened construction bids on December 20, 2022, for long-term facilities maintenance (LTFM) projects at Edina High School beginning in the spring and summer of 2023. The scope of the projects includes mechanical systems, electrical, lockers, roofing, interior surfaces, and other deferred maintenance needs. The District administration has reviewed the bids in detail with its construction partner, Kraus-Anderson, who recommends the enclosed low bidder base bids and alternates for the projects.

The projects were included in the ten-year LTFM expenditure plan approved by the Board at the June 20, 2022 Regular Meeting, which was subsequently approved by the Minnesota Department of Education.

Recommendation: Award construction contracts for the Edina High School LTFM projects to the lowest responsible bidders in the amount of \$11,421,863.

Attachment(s):

1. Recommendation Letter – Kraus-Anderson
2. Bid Tabulation



January 4, 2023

Mr. Eric Hamilton
Edina Public Schools District, ISD#273
5701 Normandale Road
Edina, MN 55424

**RE: Edina High School 2023 Mechanical Renovations
Contract Award Recommendation**

Dear Mr. Hamilton

This letter is concerning our recommendations for contract awards for the above referenced project that was bid on December 20, 2022. Kraus-Anderson has verified bidders and we submit the following lowest responsible bidders, their bid amount including all the alternates:

- Alternate #1: Main Level Toilet Rooms
- Alternate #2: Lower Level Toilet Room
- Alternate #3: Lower Level Single Stall Toilet Room
- Alternate #4: Auditorium Single Stall Toilet Room

Work Scope	Contractor, City, State	Bid Amount
02-A	Demolition Ebert Construction Corcoran, MN	Base Bid \$427,700.00 Alternate #1 \$54,600.00 Alternate #2 \$10,800.00 Alternate #3 \$14,300.00 Alternate #4 \$0.00
WS 03-A	Concrete Maertens-Brenny Construction Minneapolis, MN	Base Bid \$169,700.00 Alternate #1 \$5,600.00 Alternate #2 \$5,300.00 Alternate #3 \$4,900.00 Alternate #4 \$0.00
WS 04-A	Masonry B&D Associates, LLC. St. Paul, MN	Base Bid \$655,975.00 Alternate #1 \$29,800.00 Alternate #2 \$68,100.00 Alternate #3 \$12,000.00 Alternate #4 \$0.00
WS 05-B1	Combined Structural Steel Red Cedar Steel Erectors, Inc. Menomonie, WI	Base Bid \$180,000.00 Alternate #1 \$0.00 Alternate #2 \$0.00 Alternate #3 \$0.00 Alternate #4 \$0.00
WS 06-A	Carpentry Ebert Construction Corcoran, MN **Low bidder withdraw**	Base Bid \$287,700.00 Alternate #1 \$45,200.00 Alternate #2 \$10,300.00 Alternate #3 \$9,900.00 Alternate #4 \$10,100.00

WS 07-H	Roofing	**No Bids**	Base Bid Alternate #1 Alternate #2 Alternate #3 Alternate #4	NA
WS 07-L	Interior Sealants	Dziedzic Caulking Andover, MN	Base Bid Alternate #1 Alternate #2 Alternate #3 Alternate #4	\$39,500.00 \$800.00 \$800.00 \$800.00 \$400.00
WS 08-A	Doors, Frames & Hardware – Material Only	Twin City Hardware Oakdale, MN	Base Bid Alternate #1 Alternate #2 Alternate #3 Alternate #4	\$92,350.00 \$49,575.00 \$6,075.00 \$8,400.00 \$4,650.00
WS 08-F	Glass and Glazing	Northern Glass & Glazing Bloomington, MN	Base Bid Alternate #1 Alternate #2 Alternate #3 Alternate #4	\$34,990.00 \$0.00 \$0.00 \$0.00 \$0.00
WS 09-A	Drywall	Commercial Drywall Blaine, MN	Base Bid Alternate #1 Alternate #2 Alternate #3 Alternate #4	\$210,230.00 \$16,800.00 \$11,000.00 \$12,900.00 \$11,000.00
WS 09-B	Tile	Superset Tile & Stone, LLC. Plymouth, MN	Base Bid Alternate #1 Alternate #2 Alternate #3 Alternate #4	\$200,000.00 \$150,000.00 \$33,000.00 \$27,000.00 \$38,000.00
WS 09-C	Ceiling & Acoustical Treatment	Sonus Interiors, Inc. Golden Valley, MN	Base Bid Alternate #1 Alternate #2 Alternate #3 Alternate #4	\$222,900.00 \$3,550.00 \$0.00 \$0.00 \$0.00
WS 09-D	Flooring (Resilient & Carpet)	Acoustics Associates, Inc. Golden Valley, MN	Base Bid Alternate #1 Alternate #2 Alternate #3 Alternate #4	\$175,900.00 \$1,200.00 \$0.00 \$0.00 \$0.00
WS 09-G	Terrazzo	Advance Terrazzo and Tile Co. Coon Rapids, MN	Base Bid Alternate #1 Alternate #2 Alternate #3 Alternate #4	\$17,900.00 \$19,500.00 \$0.00 \$0.00 \$0.00
WS 09-K	Painting and Wall Covering	Admiral Coatings, Inc. Maple Lake, MN	Base Bid Alternate #1 Alternate #2 Alternate #3 Alternate #4	\$243,735.00 \$355.00 \$375.00 \$275.00 \$400.00
WS 10-J	Lockers	H2I Group Minneapolis, MN	Base Bid Alternate #1 Alternate #2 Alternate #3 Alternate #4	\$288,097.00 \$0.00 \$0.00 \$0.00 \$0.00

WS 12-C	Manufactured Casework	TMI Systems Corp. Dickinson, ND	Base Bid Alternate #1 Alternate #2 Alternate #3 Alternate #4	\$169,089.00 \$1,691.00 \$0.00 \$0.00 \$0.00
WS 21-A	Fire Suppression	Nova Fire Protection, Inc. Fargo, ND	Base Bid Alternate #1 Alternate #2 Alternate #3 Alternate #4	\$419,000.00 \$13,009.00 \$2,099.00 \$1,276.00 \$1,687.00
WS 23-B	Combined Mechanical	Corval Constructors, Inc. St. Paul, MN	Base Bid Alternate #1 Alternate #2 Alternate #3 Alternate #4	\$5,276,000.00 \$295,000.00 \$61,000.00 \$54,000.00 \$56,000.00
WS 26-A	Electrical	AJ Moore Electric, Inc. Burnsville, MN	Base Bid Alternate #1 Alternate #2 Alternate #3 Alternate #4	\$1,730,800.00 \$18,000.00 \$4,800.00 \$13,300.00 \$14,900.00
			Total Base Bid Total Alternate #1 Total Alternate #2 Total Alternate #3 Total Alternate #4 Total Bid Including Alternates	\$10,841,566.00 \$704,680.00 \$213,649.00 \$159,051.00 \$137,137.00 \$11,421,863.00

If you have any questions regarding this information, please do not hesitate to contact me at 612-554-9421.

Very truly yours,

KRAUS-ANDERSON® CONSTRUCTION COMPANY

Dustin Kempf
Project Manager



Edina High School 2023 Mech. Renovations
Edina, MN

BID TABULATIONS
December 20, 2022 @ 2:00PM

OWNER: Edina Public Schools District
ARCHITECT: Wold Architects & Engineers

WORK SCOPE 02-A: Demolition

	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER
	Ebert	Kellington	Maertens Brenny	Lloyds Construction	EnviroBate	
BID SECURITY	X	X	X	X	X	
ADDENDA REC'D.	X	X	X	X	X	
BASE BID	\$427,700.00	\$469,015.00	\$474,800.00	\$477,800.00	\$508,100.00	
Alt#1: Main Level Toilet Rooms	\$54,600.00	\$85,850.00	\$71,300.00	\$72,965.00	\$32,500.00	
Alt#2: LL Toilet Room	\$10,800.00	\$15,010.00	\$15,800.00	\$15,315.00	\$23,100.00	
Alt#3: LL Single Stall Toilet Room	\$14,300.00	\$17,155.00	\$19,000.00	\$19,365.00	\$15,500.00	
Alt#4: Auditorium Single Stall Toilet Rooms	\$0.00	\$15,315.00	\$0.00	\$7,960.00	\$6,500.00	



Edina High School 2023 Mech. Renovations
Edina, MN

BID TABULATIONS
December 20, 2022 @ 2:00PM

OWNER: Edina Public Schools District
ARCHITECT: Wold Architects & Engineers

WORK SCOPE 05-B1: Combined Structural Steel

	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER
	Red Cedar Steel					
BID SECURITY	X					
ADDENDA REC'D.	X					
BASE BID	\$180,000.00					
Alt#1: Main Level Toilet Rooms	\$0.00					
Alt#2: LL Toilet Room	\$0.00					
Alt#3: LL Single Stall Toilet Room	\$0.00					
Alt#4: Auditorium Single Stall Toilet Rooms	\$0.00					



OWNER: Edina Public Schools District
 ARCHITECT: Wold Architects & Engineers

Edina High School 2023 Mech. Renovations
 Edina, MN

BID TABULATIONS
 December 20, 2022 @ 2:00PM

WORK SCOPE 06-A: Carpentry

	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER
	Meisinger	Ebert	Maertens Brenny			
BID SECURITY	X	X	X			
ADDENDA REC'D.	X	X	X			
BASE BID	\$255,000.00	\$287,700.00	\$325,700.00			
Alt#1: Main Level Toilet Rooms	\$39,800.00	\$45,200.00	\$62,700.00			
Alt#2: LL Toilet Room	\$9,000.00	\$10,300.00	\$16,400.00			
Alt#3: LL Single Stall Toilet Room	\$7,400.00	\$9,900.00	\$20,300.00			
Alt#4: Auditorium Single Stall Toilet Rooms	\$9,200.00	\$10,100.00	\$0.00			



KRAUS-ANDERSON®
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OWNER: Edina Public Schools District

ARCHITECT: Wold Architects & Engineers

Edina High School 2023 Mech. Renovations
Edina, MN

BID TABULATIONS
December 20, 2022 @ 2:00PM

WORK SCOPE 07-H: Roofing

	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER
	No Bids					
BID SECURITY						
ADDENDA REC'D.						
BASE BID						
Alt#1: Main Level Toilet Rooms						
Alt#2: LL Toilet Room						
Alt#3: LL Single Stall Toilet Room						
Alt#4: Auditorium Single Stall Toilet Rooms						



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OWNER: Edina Public Schools District
ARCHITECT: Wold Architects & Engineers

Edina High School 2023 Mech. Renovations
Edina, MN

BID TABULATIONS
December 20, 2022 @ 2:00PM

WORK SCOPE 08-F: Glass and Glazing

	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER
	Northern Glass					
BID SECURITY	X					
ADDENDA REC'D.	X					
BASE BID	\$34,990.00					
Alt#1: Main Level Toilet Rooms	\$0.00					
Alt#2: LL Toilet Room	\$0.00					
Alt#3: LL Single Stall Toilet Room	\$0.00					
Alt#4: Auditorium Single Stall Toilet Rooms	\$0.00					



KRAUS-ANDERSON[®]
Construction Company

OWNER: Edina Public Schools District
ARCHITECT: Wold Architects & Engineers

Edina High School 2023 Mech. Renovations
Edina, MN

BID TABULATIONS
December 20, 2022 @ 2:00PM

WORK SCOPE 09-A: Drywall

	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER
	Frida Drywall	RTL Construction	Pinnacle Wall	Commercial Drywall		
BID SECURITY	X	X	X	X		
ADDENDA REC'D.	X	X	X	X		
BASE BID	\$153,383.00	\$154,939.00	\$187,750.00	\$210,230.00		
Alt#1: Main Level Toilet Rooms	\$84,281.00	\$60,000.00	\$66,950.00	\$16,800.00		
Alt#2: LL Toilet Room	\$12,480.00	\$16,800.00	\$12,800.00	\$11,000.00		
Alt#3: LL Single Stall Toilet Room	\$11,934.00	\$23,800.00	\$12,000.00	\$12,900.00		
Alt#4: Auditorium Single Stall Toilet Rooms	\$27,643.00	\$22,800.00	\$17,300.00	\$11,000.00		



OWNER: Edina Public Schools District
 ARCHITECT: Wold Architects & Engineers

Edina High School 2023 Mech. Renovations
 Edina, MN

BID TABULATIONS
 December 20, 2022 @ 2:00PM

WORK SCOPE 10-J: Lockers

	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER
	H2I Group	Olympus Lockers				
BID SECURITY	X	X				
ADDENDA REC'D.	X	X				
BASE BID	\$288,097.00	\$436,720.00				
Alt#1: Main Level Toilet Rooms	\$0.00	\$0.00				
Alt#2: LL Toilet Room	\$0.00	\$0.00				
Alt#3: LL Single Stall Toilet Room	\$0.00	\$0.00				
Alt#4: Auditorium Single Stall Toilet Rooms	\$0.00	\$0.00				



KRAUS-ANDERSON®
Construction Company

OWNER: Edina Public Schools District
ARCHITECT: Wold Architects & Engineers

Edina High School 2023 Mech. Renovations
Edina, MN

BID TABULATIONS
December 20, 2022 @ 2:00PM

WORK SCOPE 26-A: Electrical

	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER
	AJ Moore	Bloomington Electric	Phasor Electric	Laketown Electric		
BID SECURITY	X	X	X	X		
ADDENDA REC'D.	X	X	X	X		
BASE BID	\$1,730,800.00	\$1,985,000.00	\$2,030,000.00	\$2,410,000.00		
Alt#1: Main Level Toilet Rooms	\$18,000.00	\$35,000.00	\$35,000.00	\$32,500.00		
Alt#2: LL Toilet Room	\$4,800.00	\$6,000.00	\$16,000.00	\$7,500.00		
Alt#3: LL Single Stall Toilet Room	\$13,300.00	\$16,000.00	\$17,000.00	\$17,500.00		
Alt#4: Auditorium Single Stall Toilet Rooms	\$14,900.00	\$18,000.00	\$19,500.00	\$22,500.00		

IV.F. Minnesota Masonic Charities Gift



Board Meeting Date: 1/9/23

TITLE: Lake Harriet Lodge No. 277

TYPE: Consent

BACKGROUND: Lake Harriet Lodge #277 held a pancake breakfast this fall to raise money for Edina Public Schools' Blood Glucose Monitoring Program. On December 19th, they presented the Health Services Department with a check for \$880. Additionally, Minnesota Masonic Charities awarded a Matching Funds Grant in the amount of \$860. These funds will be used to purchase control solution for blood glucose meters and back-up test strips and batteries for students with diabetes across the district. Lake Harriet Lodge #277 has provided support to the Edina Public Schools Health Services Department since the mid-1990s.

RECOMMENDATION: Accept this gift with sincere appreciation.

V. Discussion

V.A. 2023 General School Board Election Agreement
Between City of Edina and Edina School District



Board Meeting Date: 1/9/23

TITLE: 2023 General School Board Election Agreement Between City of Edina and Edina School District

TYPE: Discussion

PRESENTER(S): Governance Committee

BACKGROUND: City of Edina and Edina School District have had a division of labor resolution where the City of Edina will perform the election duties for the Edina School District since the 1980's. The attached resolution is a partnership agreement for the city to perform election duties for the 2023 general school board election. This agreement has been reviewed by the district's legal counsel, Trevor Helmers, and his recommended changes are reflected in the document. The board's governance committee has reviewed this agreement as well.

RECOMMENDATION: Review recommended changes and approve agreement at the February board meeting.

PRIMARY ISSUE(S) TO CONSIDER: Approval of agreement

ATTACHMENTS: Agreement between the City of Edina and Edina School District for 2023 General Election

AGREEMENT BETWEEN THE CITY OF EDINA
AND INDEPENDENT SCHOOL DISTRICT NO. 273
2023 General School District Election

THIS AGREEMENT between the City of Edina ("City"), a Minnesota municipal corporation, and Independent School District No. 273, a Minnesota public corporation ("District"),

WITNESSETH:

WHEREAS, the District wishes to contract with the City for assistance in the administration of the District's 2023 General Election, and

WHEREAS, the District 2023 General Election does not coincide with City, state or federal elections, and

WHEREAS, the City has an extensive election infrastructure which includes, but is not limited to, a program to recruit and train election staff and the City owns devices essential to voting such as ballot marking devices and tabulation machines ("Election Services and Equipment").

WHEREAS, the City is willing to make the Election Services and Equipment available to the District for the 2023 General Election, in accordance with the terms and conditions stated herein, whenever that may be compatible, in the City's sole determination, with the City's capabilities and requirements respecting the City's own elections and the orderly administration of elections in general;

NOW, THEREFORE, it is mutually agreed that:

1. CITY OBLIGATIONS. The City will provide the following Election Services and Equipment to the District:

- A. Recruit, train, and supervise City staff to carry out the duties specified in this contract;
- B. Recruit, hire, train, assign, and pay election judges;
- C. Administer and distribute absentee voting at City Hall;
- D. Provide basic election-related information on the City's website;
- D. Provide election forms, supplies, and other related materials for each polling place;
- E. Prepare test decks, test ballot counters, and ballot marking devices;
- F. Conduct preliminary tests and Public Accuracy Tests of voting systems;

- G. Publish Public Accuracy Test notice;
- H. Coordinate delivery of equipment and supplies to and from polling places;
- I. Prepare election map and provide as requested;
- J. On election day, provide staff to troubleshoot election equipment issues, make periodic deliveries to polling places, and provide other assistance as needed; and
- K. On election night, provide staff to process head election judges and paperwork at election headquarters.

2. DISTRICT OBLIGATIONS. The District hereby agrees to:

- A. Perform all functions related to proper conduct of school district elections pursuant to Minnesota Statutes, Chapter 205A and related statutes;
- B. Designate a person to be the primary contact for the City;
- C. Administer campaign financial reporting activities;
- D. Perform duties of candidate filing officer, including acceptance of affidavits of candidacy and petitions;
- E. Approve ballot language and the wording of any ballot questions;
- F. Prepare final approval for polling place locations;
- G. Post and publish all legal notices, except Public Accuracy Test notice;
- H. Coordinate communication to district residents regarding the location of absentee and election day voting;
- I. Make any decisions and perform any duties that, by law, must be made or done by the District and that cannot be delegated to the City;
- J. Approve the roster of Election Judges and provide for appointment by the school district board;
- K. Perform post-election activities including preparation of notice of election, acceptance of office and oath of office; administer the oaths of office at a meeting of the school district board;
- L. Conduct official canvass of election results;

M. Manage mandatory or requested recounts;

N. Retain permanent archive of election results and records;

O. Perform any function that is not specifically identified in A-K that outlines City Obligations, unless mutually agreed between City and District.

P. Reimburse the City within 30 days for the total cost of the District election incurred by the City;

Q. Reimburse the City within 30 days for any expense the City incurs in connection with any recount; and

6. PAYMENT.

A. The City will request reimbursement via invoice from the District for the total costs incurred for Election Services and Equipment, **not to exceed \$150,000**. The City may requests reimbursement for costs including but not limited to the following:

- i. any costs related to a recount;
- ii. any costs for City and temporary staff;
- iii. any costs for election judges; iv. costs for equipment rental and delivery;
- v. costs for published notices;
- vi. costs for printing ballots;
- vii. costs of any additional supplies; and
- viii. costs for any other incidental expenses.

B. The District must pay the invoice within 30 days of receiving the request.

7. INDEMNIFICATION.

Subject to Minnesota law, the District hereby agrees to defend, indemnify and hold harmless the City, its officers, officials, employees, and agents, from any and all claims, causes of action, demands, lawsuits, damages, losses or expenses, including reasonable attorney's fees, arising out of or due to the act or negligence of the District in connection with the provision of services in accordance with the terms of this Agreement or the use of the Election Services and Equipment pursuant hereto. Also, the District waives and releases the City and its officers, officials, employees and agents from any and all claims, demands, and causes of action of the District resulting from or claimed to result from any failure of City, City Clerk, election judges, or any other officer, official, employee or agent of the City to fully and timely perform any of its, or their duties or obligations under this Agreement, or for failure of the Election Services and Equipment to operate properly. Also, the District agrees to be solely responsible for the Election Services and Equipment while being used by the District pursuant to this Agreement.

8. AMENDMENT AND TERMINATION.

This Agreement may be amended in writing at any time by mutual consent of the parties and shall continue until terminated by resolution of the governing body of either the City or the District. Any such resolution must be mailed to the other party to complete the termination.

9. ENTIRE AGREEMENT; MODIFICATION.

This written Agreement constitutes the complete agreement between the parties and supersedes any prior oral or written agreements between the parties regarding Election Services and Equipment. There are no verbal agreements that change this Agreement and no waiver of any of its terms will be effective unless in a writing executed by the parties.

10. GOVERNING LAW.

This Agreement has been entered into in the State of Minnesota and shall be governed by and construed in accordance with the laws of the State of Minnesota.

11. SEVERABILITY.

If any provision, term, or condition of this Agreement is found to be or become unenforceable or invalid, it shall not affect the remaining provisions, terms and conditions of this Agreement, unless such invalid or unenforceable provision, term or condition renders this Agreement impossible to perform. Such remaining terms and conditions of the Agreement shall continue in full force and effect and shall continue to

12. NOTICES.

All notices or other communications shall be deemed effectively delivered on the date of delivery if mailed certified or registered mail, return receipt requested, upon delivery using overnight courier, or personally delivered. All notices or other communications required or permitted to be given under this Agreement shall be in writing and delivered or addressed as follows:

City:

City of Edina
Attn: City Manager
4801 W 50th Street,
Edina, MN 55424

District:

IN WITNESS WHEREOF, the City and the District have caused this Agreement to be duly executed as of this ____ day of _____, 2022.

V.B. Student Travel

V.C. Policy Review



Board Meeting Date: 1/9/2023

TITLE: Policy Review

TYPE: Discussion

PRESENTER(S): Board Policy Committee

BACKGROUND: The following policies have been reviewed with an eye toward clarity, District practice, and alignment with State and Federal statutes.

- Policy 212 School Board Member Development
- Policy 214 Out-of-State Travel by School Board Members
- Policy 217 Legislative Involvement

RECOMMENDATION: Review the suggested modifications for Policies 212, 214, and 217.

DESIRED OUTCOMES FROM THE BOARD: Review suggested modifications and bring any questions you may have.

ATTACHMENTS:

1. Policy 212 School Board Member Development
2. Policy 214 Out-of-State Travel by School Board Members
3. Policy 217 Legislative Involvement

School Board

School Board Member Development

I. Purpose

This policy encourages members of the school board to participate in professional development activities designed for them so that they may perform their responsibilities.

II. General Statement of Policy

- A. New school board members will be provided the opportunity and encouragement to attend the orientation and training sessions sponsored by the Minnesota School Boards Association (MSBA). Board members receive training in school finance and management developed in consultation with MSBA.
- B. All board members are encouraged to participate in board and related workshops and activities sponsored by local, state and national school boards associations, as well as in the activities of other educational groups.
- C. Board members are expected to report back to the board with materials of interest gathered at the various meetings and workshops.
- D. The board will reimburse the necessary expenses of all board members who attend meetings and conventions pertaining to school activities and the objectives of the board, within the approved policy and budget allocations of the school district.

Legal Reference:

Minn. Stat. § 123B.09, Subd. 2 ([Independent School Board Member Training](#))

Cross Reference:

Policy 214 (Out-of-State Travel by School Board Members)

Policy 708 (Expense Reimbursement)

Policy

adopted: 04/16/07

amended: 12/10/12

INDEPENDENT SCHOOL DISTRICT 273

Edina, Minnesota

revised: 12/17/18

School Board

Out-of-State Travel by School Board Members

I. Purpose

This policy regulates out-of-state travel by school board members as required by law.

II. General Statement of Policy

School board members have an obligation to become informed on the proper duties and functions of a board member, to become familiar with issues that may affect the school district, to acquire a basic understanding of school finance and budgeting, and to acquire sufficient knowledge to comply with federal, state and local laws and district policies that relate to their functions as board members. Occasionally, it may be appropriate for board members to travel out of state to fulfill their obligations.

III. Appropriate Travel

Travel outside the state is appropriate when the school board finds it proper for board members to acquire knowledge and information necessary to allow them to carry out their responsibilities as board members. Travel to regional or national meetings of the National School Boards Association is presumed to fulfill this purpose. Travel to other out-of-state meetings for which the member intends to seek reimbursement from the school district will be preapproved by the board.

IV. Reimbursable Expenses

Expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary school district-related expenses.

V. Reimbursement

A. Requests for reimbursement must be itemized on the official school district form and are to be submitted to the designated administrator. Receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses must be attached to the reimbursement form.

- B. Automobile travel is reimbursed at the mileage rate set by the school board. Commercial transportation will reflect economy fares and will be reimbursed only for the actual cost of the trip.
- C. Amounts to be reimbursed must be within the board's approved budget allocations, including attendance at workshops and conventions.

Legal References:

Minn. Stat. § 123B.09, Subd. 2 (School Board Member Training)

Minn. Stat. § 471.661 (Out-of-State Travel)

Minn. Stat. § 471.665 (Mileage Allowances)

Minn. Op. Atty. Gen. No. 1035 (August 23, 1999) (Retreat Expenses)

Minn. Op. Atty. Gen. No. 161b-12 (August 4, 1997) (Transportation Expenses)

Cross Reference:

Policy 212 (School Board Member Development)

Policy

adopted: 04/16/07

amended: 12/10/12

revised: 12/17/18

INDEPENDENT SCHOOL DISTRICT 273

Edina, Minnesota

School Board

Legislative Involvement

I. Purpose

This policy defines the school district's advocacy role in state and national legislation related to education.

II. General Statement of Policy

Edina Public Schools recognizes the importance of district involvement in shaping educational policy, funding, programs and laws at the state and national level. The school board and district administration are involved at the state and national level, especially with federal and state elected officials representing Edina Public Schools.

III. Legislative Action

- A. The school district will develop legislative initiatives to pursue. These initiatives will align with the district's [vision](#), mission, [values, and core beliefs](#) and [prioritizes](#) the needs [of the district](#), the metropolitan region and [the](#) state.
- B. Once the school board adopts its legislative initiatives, board members and employees may publicly speak on behalf of those initiatives in compliance with Policy 107 – Public Relations and School Communications.
- C. The district will be a member of educational organizations that promote and lobby for educational priorities that align with the district's mission. The district will have active representation in these organizations.
- D. As needed, the district may work with stakeholders, including employees, parents and community members, to serve in an advisory and/or advocacy capacity with respect to legislative issues. Issues for which such a group would be organized will directly relate to the district's mission. Coordination of legislative advisory or advocacy groups will be the responsibility of the superintendent or designee.
- E. For issues not adopted as legislative initiatives, a board member or district employee may use his or her title while speaking in support of issues that adhere to and promote the district's [vision](#), mission, [values and core beliefs](#) as long as the employee or school board member makes it clear that ~~their~~ ~~his or her~~ position does not represent the district's legislative position [or the collective school board](#).

Policy
adopted: 6/22/09
Revised: 3/13/13
Revised: 1/28/19
Revised: 4/11/22

INDEPENDENT SCHOOL DISTRICT 273
Edina, Minnesota

VI. Action

VI.A. Audited Financial Statements - Fiscal
Year 2022



Board Meeting Date: 1/9/2023

Title: Audited Financial Statements – Fiscal Year 2022

Type: Action

Presenter(s): Mert Woodard, Director, Business Services; Bill Lauer, Principal Auditor, MMKR

Background: Pursuant to state statute, each public school district in Minnesota must, by December 31st, submit to the Minnesota Department of Education and to the Office of the State Auditor audited financial statements. The District's annual audit for the fiscal year ending June 30, 2022, was been completed by audit firm Malloy, Montague, Karnowski, Radosevich, & Co., P.A. (MMKR).

A draft of the financial statements was reviewed and discussed at the Finance & Facilities Committee meeting on December 5, 2022. The final financial statements are unchanged from the draft.

Recommendation:

Approve the audited financial statements for the fiscal year ended June 30, 2022.

Attachment(s):

1. Financial Statements and Supplementary Information for the Fiscal Year Ended June 30, 2022
2. Management Report for the Fiscal Year Ended June 30, 2022
3. Corrective Action Plans and Summary Schedule of Prior Year Audit Findings for the Fiscal Year Ended June 30, 2022



Independent School District No. 273
Audit Report
Year Ended June 30, 2022
Malloy Montague, Karnowski,
Radosevich, & Co., P.A.



Auditor's Role

- **Opinion on Basic Financial Statements**
- **Test Internal Controls and Compliance**
 - **Financial statement audit**
 - **State laws and regulations**



Audit Results – District Audit

- **Clean Opinion on Basic Financial Statements**
- **Internal Control Over Financial Reporting**
 - *One Finding reported for 2022*
 - *Material audit adjustments to accrue additional contracts payable and correct construction in progress*
- **Compliance – Financial Reporting**
 - *No findings reported for 2022*
- **Minnesota Legal Compliance**
 - *No findings reported for 2022*



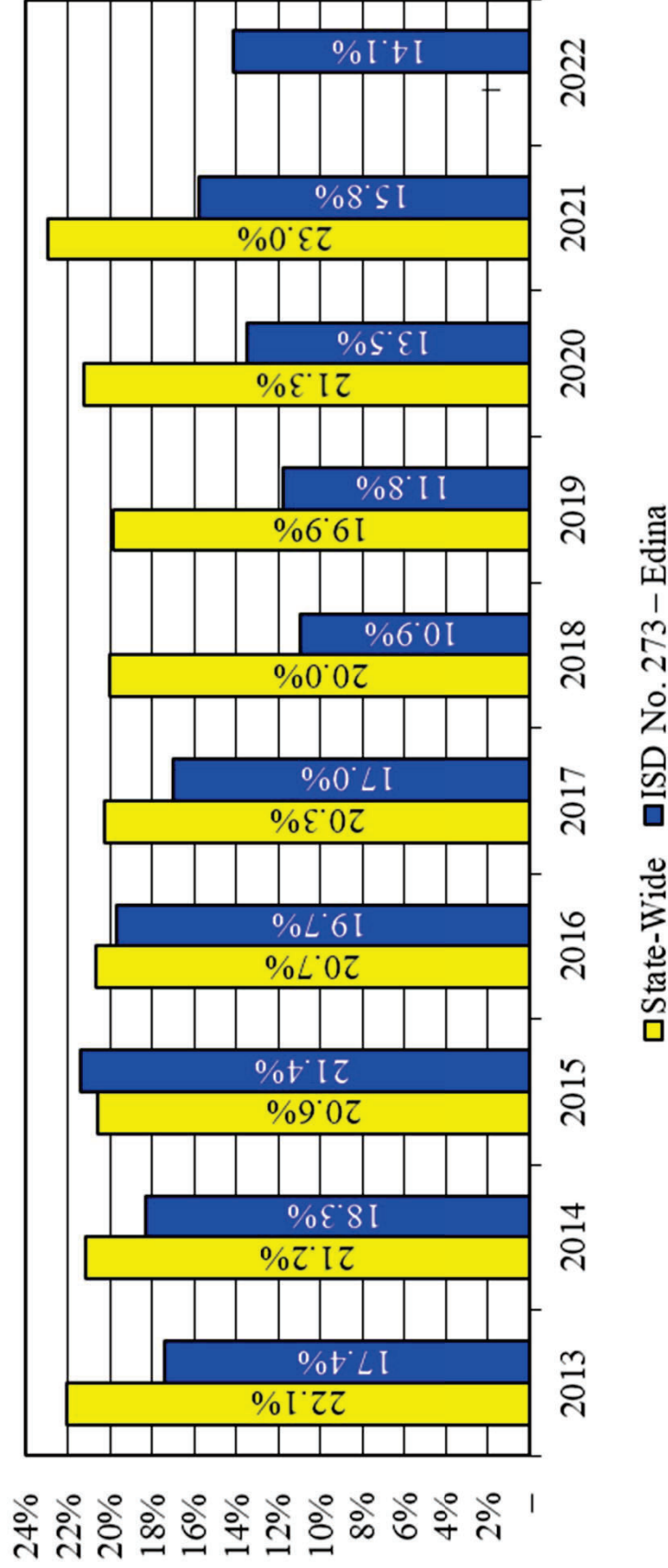
Audit Results – Follow-up on Prior Year Findings

● Minnesota Legal Compliance

- *Unclaimed Property*
- *Corrected in FY 2022*

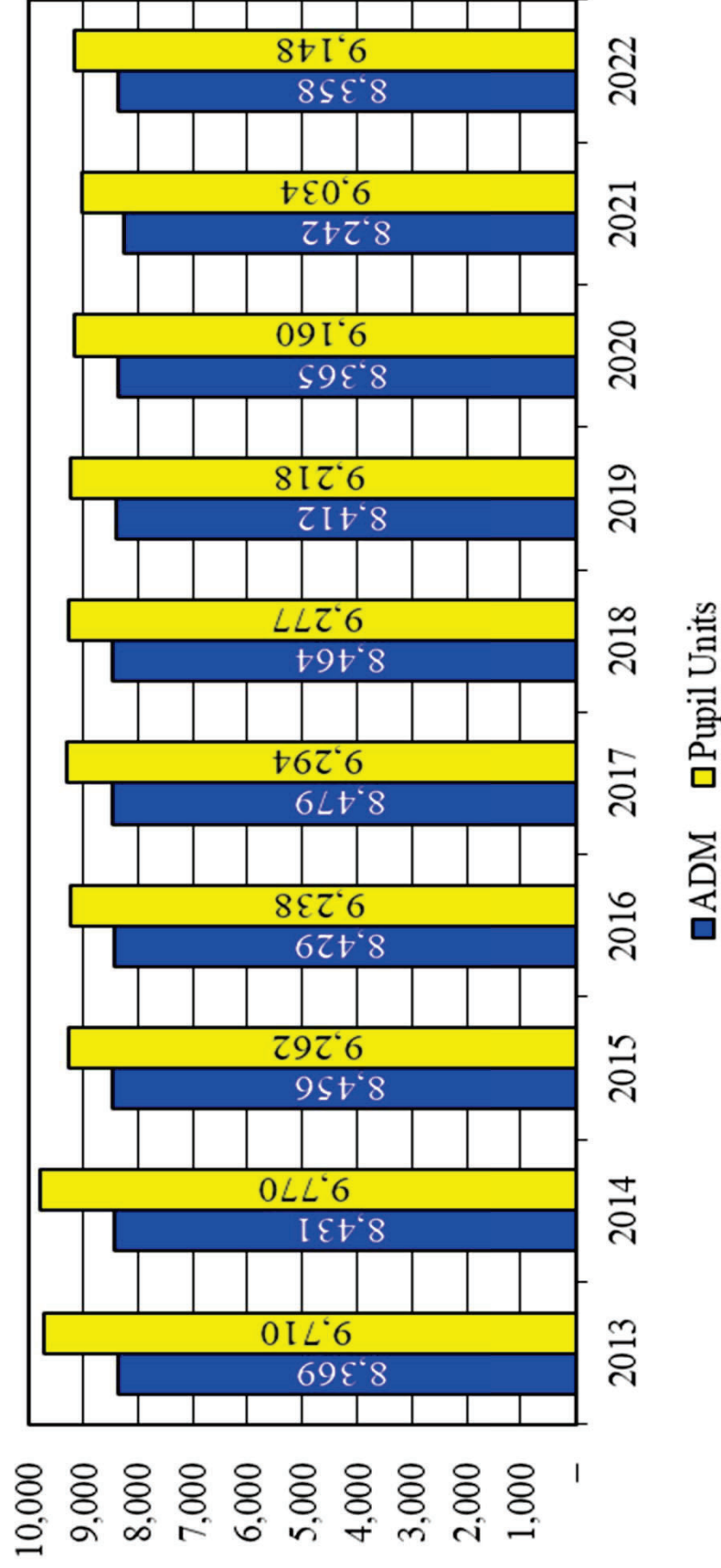
Unrestricted Operating Fund Balance

State-Wide Unrestricted Operating Fund Balance
 as a Percentage of Operating Expenditures



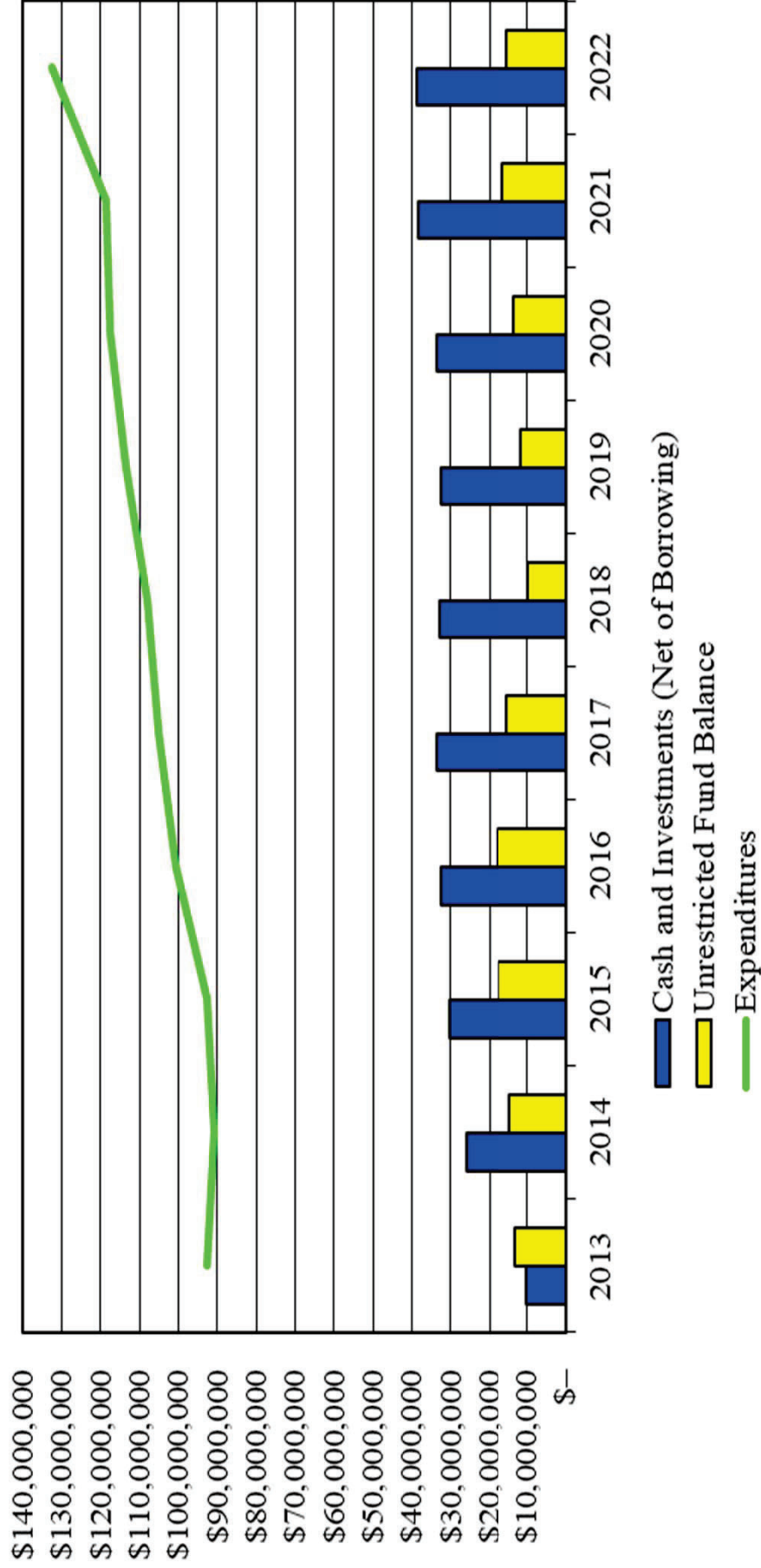
Students Served – ADM and Pupil Units

Adjusted ADM and Pupil Units Served



General Fund Financial Position

General Fund Financial Position
 Year Ended June 30,



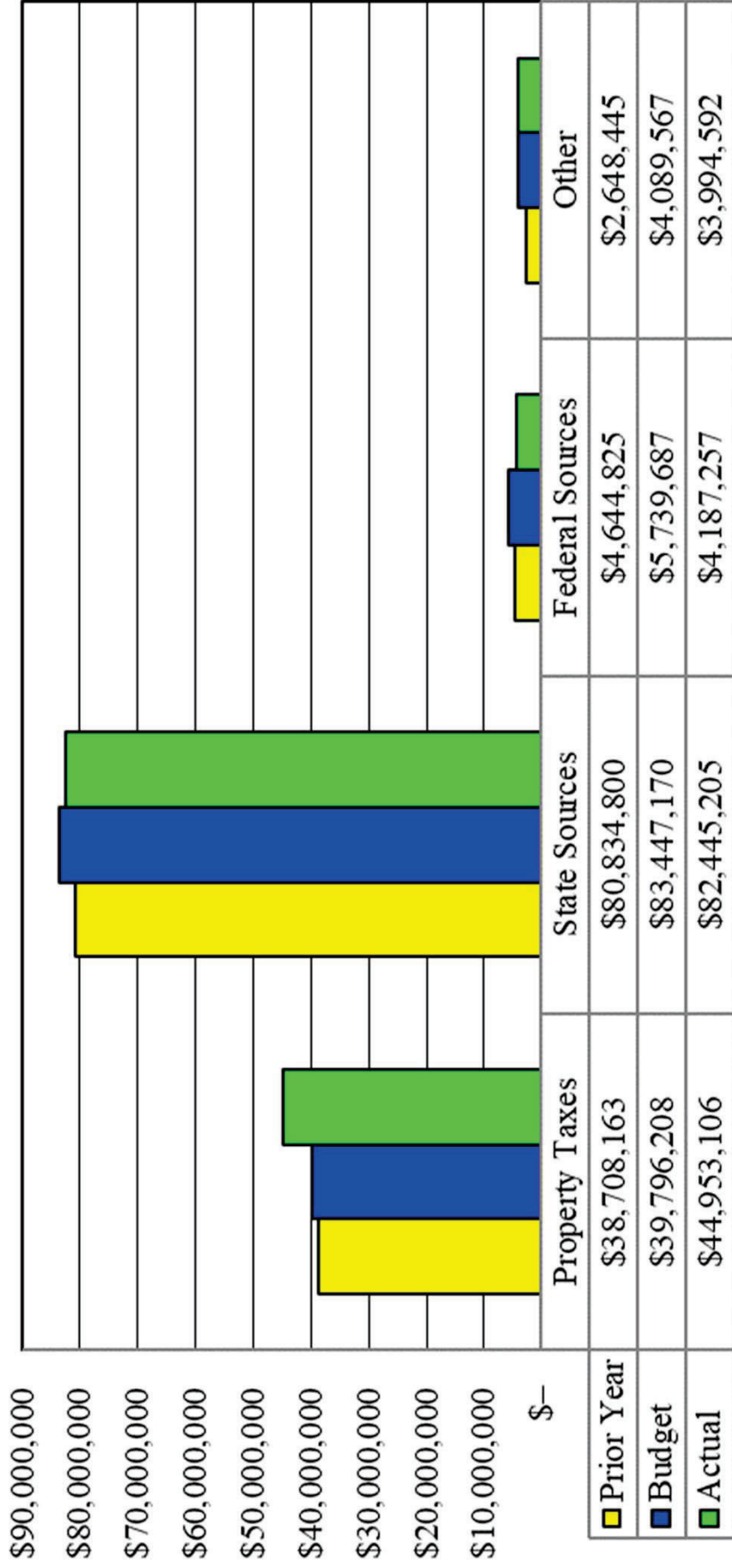
General Fund Financial Position

	June 30,				
	2018	2019	2020	2021	2022
Nonspendable fund balances	\$ 714,427	\$ 31,133	\$ -	\$ -	\$ 2,925
Restricted fund balances (1)	3,289,820	2,624,734	1,459,232	1,333,034	2,833,640
Unrestricted fund balances					
Committed	927,819	1,037,614	1,068,409	1,074,602	1,098,955
Assigned	3,535,342	3,534,808	3,752,941	6,094,910	5,995,361
Unassigned	5,268,594	6,954,177	8,613,512	9,061,060	8,191,141
Total fund balance	\$ 13,736,002	\$ 14,182,466	\$ 14,894,094	\$ 17,563,606	\$ 18,122,022
Unrestricted fund balances as a percentage of expenditures	9.0%	10.2%	11.4%	13.7%	11.5%
Unassigned fund balances as a percentage of expenditures	4.9%	6.1%	7.3%	7.6%	6.2%

(1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.

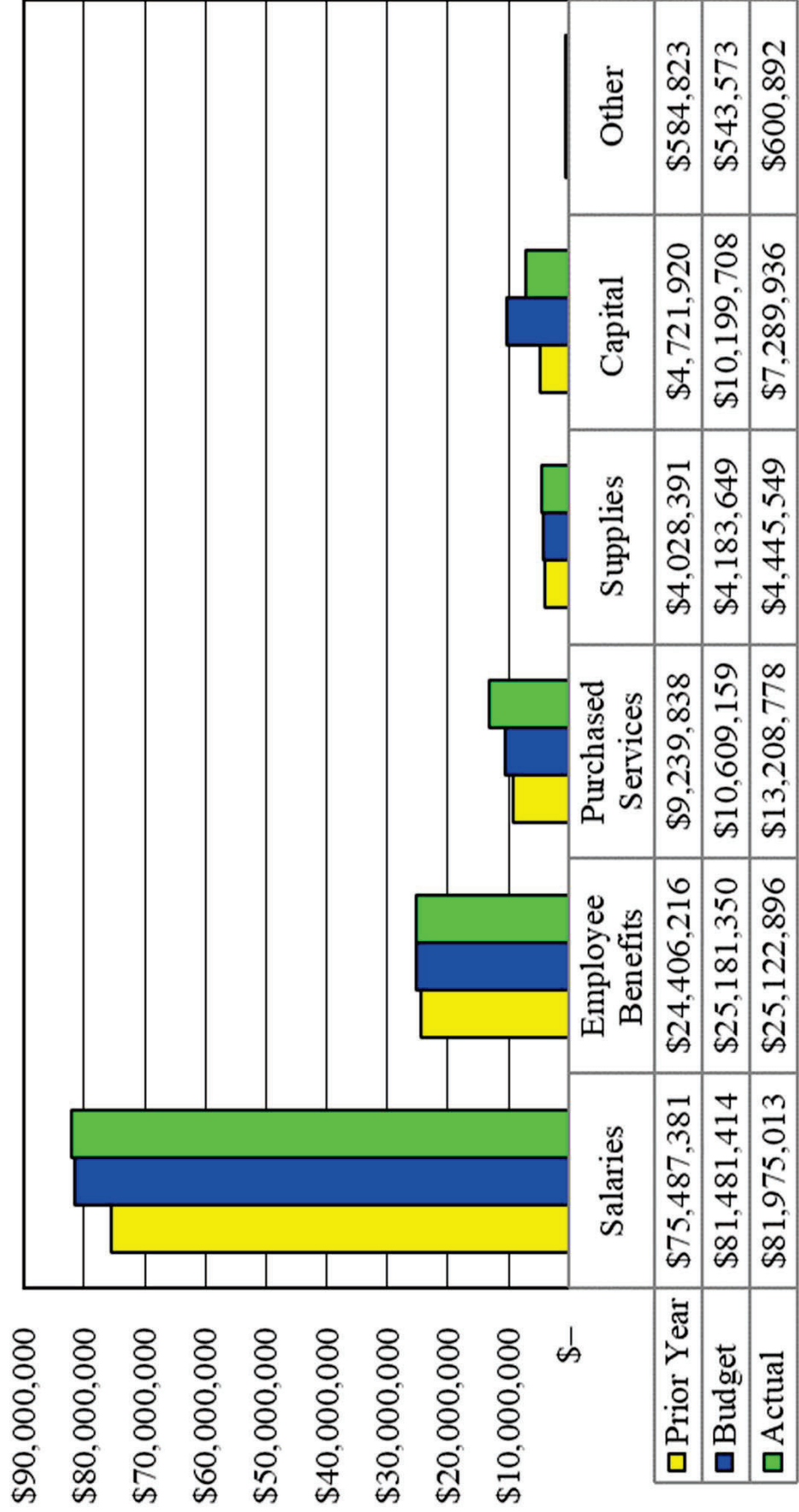
General Fund Revenue

General Fund Revenue



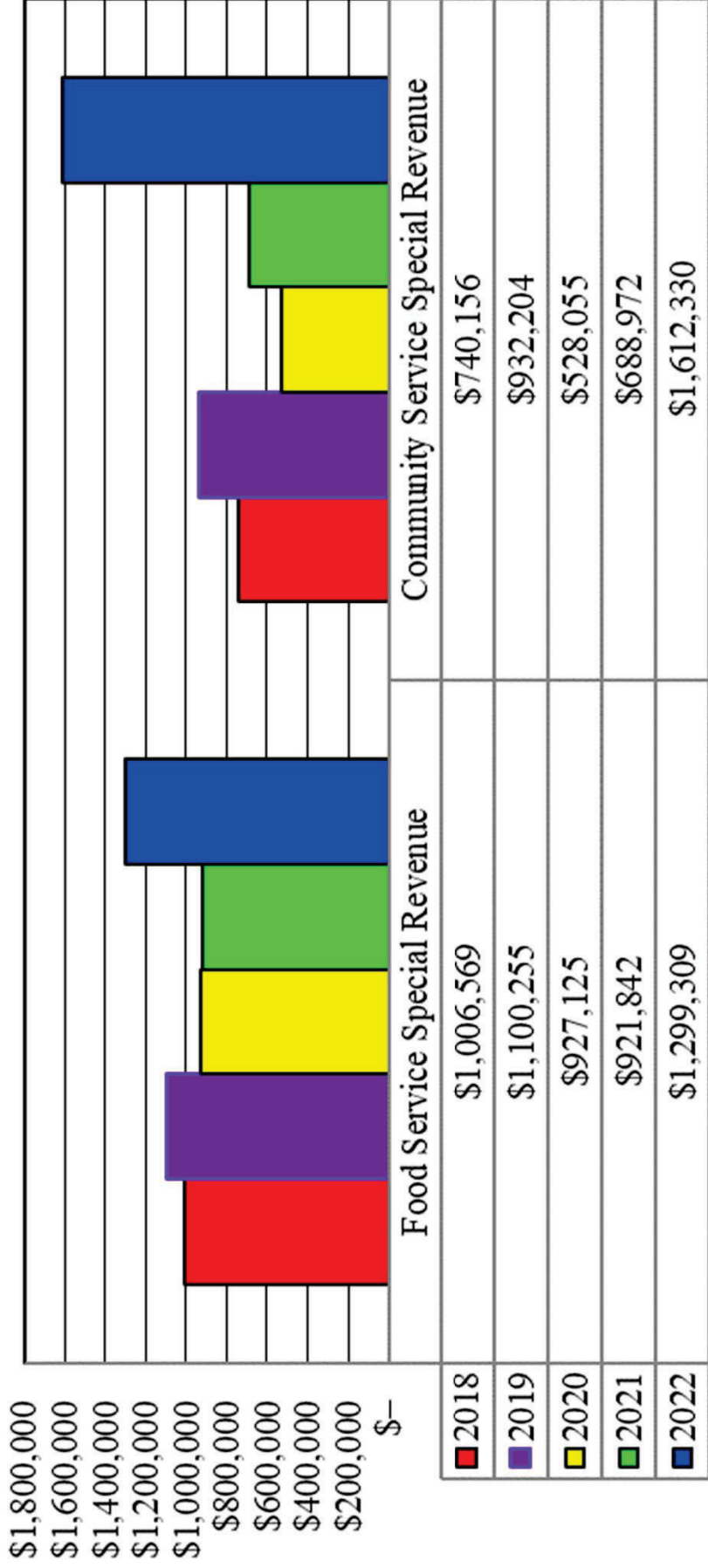
General Fund Expenditures

General Fund Expenditures



Other Operating Funds

Other Operating Funds
 Total Fund Balances



Statement of Net Position

	June 30,		
	2022	2021	Change
Net position – governmental activities			
Total fund balances – governmental funds	\$ 35,898,872	\$ 29,882,026	\$ 6,016,846
Total capital assets, net of depreciation	274,289,306	276,700,869	(2,411,563)
Bonds, certificates, financed purchases, and other	(200,078,087)	(202,552,503)	2,474,416
Pension and OPEB liabilities and deferrals	(141,879,896)	(146,825,625)	4,945,729
Other adjustments	<u>(2,145,026)</u>	<u>(2,138,534)</u>	<u>(6,492)</u>
Total net position – governmental activities	<u>\$ (33,914,831)</u>	<u>\$ (44,933,767)</u>	<u>\$ 11,018,936</u>
Net position			
Net investment in capital assets	\$ 79,307,413	\$ 74,779,603	\$ 4,527,810
Restricted	13,096,826	10,673,134	2,423,692
Unrestricted	<u>(126,319,070)</u>	<u>(130,386,504)</u>	<u>4,067,434</u>
Total net position	<u>\$ (33,914,831)</u>	<u>\$ (44,933,767)</u>	<u>\$ 11,018,936</u>

Management Report

for

Independent School District No. 273
Edina, Minnesota

June 30, 2022

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PRINCIPALS

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

To the School Board and Management of
Independent School District No. 273
Edina, Minnesota

We have prepared this management report in conjunction with our audit of Independent School District No. 273, Edina, Minnesota's (the District) financial statements for the year ended June 30, 2022. We have organized this report into the following sections:

- Audit Summary
- Funding Public Education in Minnesota
- Financial Trends of Your District
- Accounting and Auditing Updates

We would be pleased to further discuss any of the information contained in this report or any other concerns that you would like us to address. We would also like to express our thanks for the courtesy and assistance extended to us during the course of our audit.

The purpose of this report is solely to provide those charged with governance of the District, management, and those who have responsibility for oversight of the financial reporting process comments resulting from our audit and information relevant to school district financing in Minnesota. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
December 20, 2022

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AUDIT SUMMARY

The following is a summary of our audit work, key conclusions, and other information that we consider important or that is required to be communicated to the School Board, administration, or those charged with governance of the District.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA AND *GOVERNMENT AUDITING STANDARDS*

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously discussed and coordinated in order to obtain sufficient audit evidence and complete an effective audit.

The District is subject to a Single Audit of its federal awards expenditures for the year ended June 30, 2022, which is required to be performed in accordance with Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). It was originally planned that the Single Audit would be completed and issued, along with the District's financial statement audit by December 31, 2022. Due to the significant increase in pandemic-related federal funding received by Minnesota school districts this year, the Minnesota Department of Education (MDE) has extended the due date for Single Audits to coincide with the federal deadline of March 31, 2023. The District plans to issue its audited Schedule of Expenditures of Federal Awards and related reports separately by this deadline.

AUDIT OPINION AND FINDINGS

Based on our audit of the District's financial statements for the year ended June 30, 2022:

- We have issued an unmodified opinion on the District's basic financial statements.
- We reported one deficiency in the District's internal control over financial reporting that we considered to be a material weakness.
 - During our audit, we proposed audit adjustments totaling \$1,637,074 necessary to record additional contracts payable and correct construction in progress capitalized by the District that were considered material to the financial statements, which had not been recorded properly in accordance with accounting principles generally accepted in the United States of America, prior to our audit procedures detecting the misstatements.
- The results of our testing disclosed no instances of noncompliance required to be reported under *Government Auditing Standards*.
- We reported no findings based on our testing of the District's compliance with Minnesota laws and regulations.

FOLLOW-UP ON PRIOR YEAR FINDINGS AND RECOMMENDATIONS

As a part of our audit of the District's financial statements for the year ended June 30, 2022, we performed procedures to follow-up on any findings and recommendations that resulted from our prior year audit. We reported the following finding that was corrected by the District in the current year:

- During our fiscal 2021 audit, we reported one finding based on our testing of the District's compliance with Minnesota laws and regulations. The District had not filed an unclaimed property report for the 2021 fiscal year as required by state statutes. Based on our testing, there was no similar finding in the current year.

SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 of the notes to basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2022.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

General education revenue and certain other revenues are computed by applying an allowance per student to the number of students served by the District. Student attendance is accumulated in a state-wide database—MARSS. Because of the complexity of student accounting and because of certain enrollment options, student information is input by other school districts and the MARSS data for the current fiscal year is not finalized until after the District has closed its financial records. General education revenue and certain other revenues are computed using preliminary information on the number of students served in the resident district and also utilizing some estimates, particularly in the area of enrollment options.

Special education state aid includes an adjustment related to tuition billings to and from other school districts for special education services, which are computed using formulas derived by the MDE. Because of the timing of the calculations, this adjustment for the current fiscal year is not finalized until after the District has closed its financial records. The impact of this adjustment on the receivable and revenue recorded for state special education aid is calculated using preliminary information available to the District.

The District has recorded a liability in the Statement of Net Position for severance benefits payable for which it is probable employees will be compensated. The "vesting method" used by the District to calculate this liability is based on assumptions involving the probability of employees becoming eligible to receive the benefits (vesting), the potential use of accumulated sick leave prior to termination, and the age at which such employees are likely to retire.

The District has recorded activity for pension benefits and other post-employment benefits (OPEB). These obligations are calculated using actuarial methodologies primarily described in Governmental Accounting Standards Board Statement Nos. 68, 73, and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

The depreciation of capital assets involves estimates pertaining to useful lives.

The District's self-insured activities require recording a liability for claims incurred, but not yet reported, which are based on estimates.

We evaluated the key factors and assumptions used by management to develop the estimates discussed above in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures included in the notes to the basic financial statements related to OPEB and pension benefits are particularly sensitive, due to the materiality of the liabilities, and the large and complex estimates involved in determining the disclosures.

The financial statement disclosures are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Other than the audit adjustments proposed and corrected related to contracts payable and construction in progress, there were no misstatements detected as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated December 20, 2022.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

We applied certain limited procedures to the management’s discussion and analysis and the pension and OPEB-related required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information and the Uniform Financial Accounting and Reporting Standards Compliance Table accompanying the financial statements, which are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and other district information, which accompany the financial statements, but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

FUNDING PUBLIC EDUCATION IN MINNESOTA

Due to its complexity, it would be impossible to fully explain the funding of public education in Minnesota within this report. This section provides selected state-wide funding and financial trend information.

BASIC GENERAL EDUCATION REVENUE

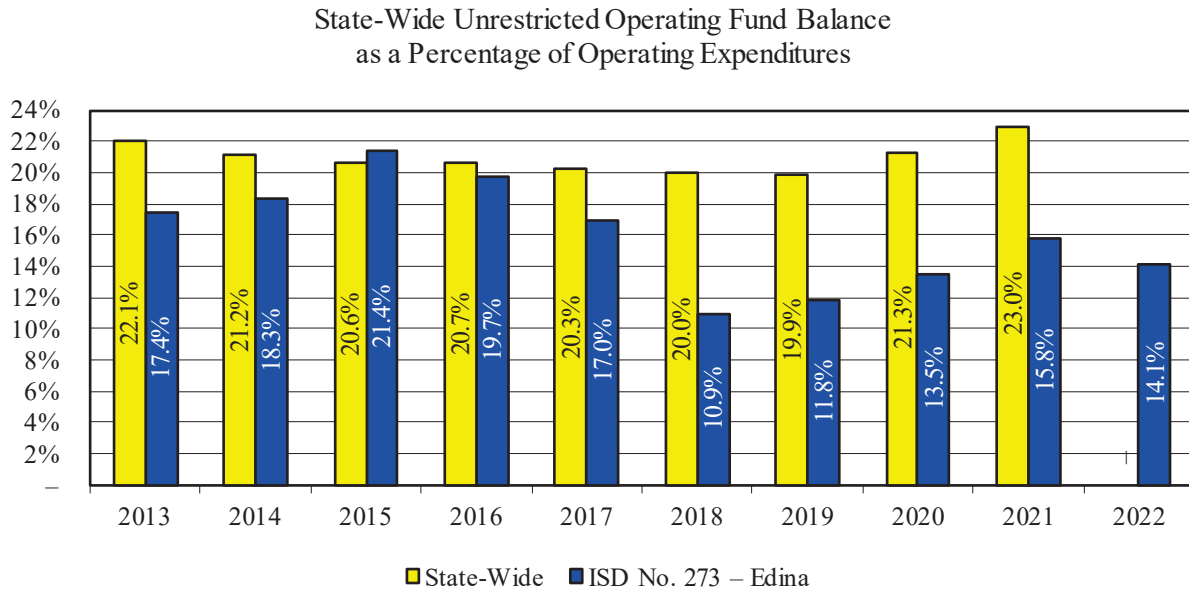
The largest single funding source for Minnesota school districts is basic general education aid. Each year, the Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled to aid. Pupil units are calculated using a legislatively determined weighting system applied to average daily membership (ADM). Over the years, various modifications have been made to this calculation, including changes in weighting and special consideration for declining enrollment districts.

The table below presents a summary of the formula allowance for the past decade and as approved for the current audit period and the next fiscal year. The Legislature approved a per pupil increase of \$135 for fiscal 2023. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the “roll-in” of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts. The \$529 increase in 2015 was offset by changes to pupil weightings and the general education aid formula that resulted in an increase equivalent to approximately \$105, or 2.00 percent, state-wide.

Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2013	\$ 5,224	1.00 %
2014	\$ 5,302	1.50 %
2015	\$ 5,831	2.00 %
2016	\$ 5,948	2.00 %
2017	\$ 6,067	2.00 %
2018	\$ 6,188	2.00 %
2019	\$ 6,312	2.00 %
2020	\$ 6,438	2.00 %
2021	\$ 6,567	2.00 %
2022	\$ 6,728	2.45 %
2023	\$ 6,863	2.00 %

STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

One of the most common and comparable statistics used to evaluate school district financial health is the unrestricted operating fund balance as a percentage of operating expenditures.



Note: State-wide information is not available for fiscal 2022.

The calculation above reflects only the unrestricted fund balance of the General Fund, and the corresponding expenditures, which is the same method the state uses for the calculation of statutory operating debt. We have also included the comparable percentages for your district.

The average unrestricted fund balance as a percentage of operating expenditures maintained by Minnesota school districts decreased gradually from 22.1 percent at the end of fiscal 2013 to 19.9 percent at the end of fiscal 2019, a period of relative stability in the state's economic condition and school funding. This ratio increased back up to 23.0 percent at the end of fiscal 2021.

Based on this calculation, the District's unrestricted operating fund balance as a percentage of operating expenditures was 14.1 percent at the end of the current year, as compared to 15.8 percent at June 30, 2021.

Having an appropriate fund balance is an important factor in assessing the District's financial health because a government, like any organization, requires a certain amount of equity to operate. It is important to review fund balance levels on an ongoing basis to ensure a sufficient equity reserve is available to support programs and cash flow of the District.

The table below shows a comparison of governmental fund revenue per ADM received by Minnesota school districts and your district. Revenues for all governmental funds are included, except for the Capital Projects – Building Construction Fund. Other financing sources, such as proceeds from sales of capital assets, insurance recoveries, bond sales, loans, and interfund transfers, are also excluded.

Governmental Funds Revenue per Student (ADM) Served							
	State-Wide		Metro Area		ISD No. 273 – Edina		
	2020	2021	2020	2021	2020	2021	2022
General Fund							
Property taxes	\$ 2,345	\$ 2,576	\$ 3,100	\$ 3,411	\$ 3,964	\$ 4,686	\$ 5,349
Other local sources	538	438	417	323	537	322	475
State	10,144	10,514	10,127	10,517	9,299	9,786	9,810
Federal	480	992	499	956	215	562	498
Total General Fund	<u>13,507</u>	<u>14,520</u>	<u>14,143</u>	<u>15,207</u>	<u>14,015</u>	<u>15,356</u>	<u>16,132</u>
Special revenue funds							
Food Service	554	576	539	568	293	172	491
Community Service	632	612	732	684	883	653	1,071
Debt Service Fund	<u>1,322</u>	<u>1,512</u>	<u>1,385</u>	<u>1,549</u>	<u>1,908</u>	<u>1,785</u>	<u>1,793</u>
Total revenue	<u>\$ 16,015</u>	<u>\$ 17,220</u>	<u>\$ 16,799</u>	<u>\$ 18,008</u>	<u>\$ 17,099</u>	<u>\$ 17,966</u>	<u>\$ 19,487</u>
ADM served per MDE School District Profiles Report (current year estimated)					<u>8,445</u>	<u>8,260</u>	<u>8,404</u>
Note: Excludes the Capital Projects – Building Construction Fund.							
Source of state-wide and metro area data: School District Profiles Report published by the MDE							

ADM used in the table above and on the following page are consistent with those used in the MDE School District Profiles Report, which include extended time ADM, and may differ from ADM reported in other tables.

The mix of local and state revenues vary from year-to-year primarily based on funding formulas and the state’s financial condition. The mix of revenue components from district to district varies, due to factors such as the strength of property values, mix of property types, operating and bond referendums, enrollment trends, density of population, types of programs offered, and countless other criteria.

Changes in enrollment also impact comparisons in the table above and on the next page when revenue and expenditures are based on fixed costs, such as debt levies and principal and interest on outstanding indebtedness.

The District earned approximately \$163.8 million in the governmental funds reflected above in fiscal 2022, an increase of \$15.4 million (10.4 percent), or \$1,521 per ADM, from the prior year. Increases in revenue from property taxes and general education state aid contributed to an increase of \$776 per ADM in the General Fund. The majority of the increase in property tax revenue was due to the District accounting for its technology referendum levy in the General Fund in fiscal 2022, rather than in the Capital Projects – Building Construction Fund as in prior years. Revenues from other local sources in the General Fund (up \$153 per ADM), along with food service revenues (up \$319 per ADM), and community service revenues (up \$418 per ADM), all increased from last year, due to the easing of COVID-19 restrictions and students returning to in-person learning.

The following table reflects similar comparative data available from the MDE for all governmental fund expenditures, excluding the Capital Projects – Building Construction Fund. Other financing uses, such as bond refundings and transfers, are also excluded.

Governmental Funds Expenditures per Student (ADM) Served							
	State-Wide		Metro Area		ISD No. 273 – Edina		
	2020	2021	2020	2021	2020	2021	2022
General Fund							
Administration and district support	\$ 1,093	\$ 1,184	\$ 1,100	\$ 1,205	\$ 688	\$ 732	\$ 800
Elementary and secondary regular instruction	5,881	6,198	6,231	6,527	6,657	6,828	6,961
Vocational education instruction	186	197	171	179	49	42	50
Special education instruction	2,481	2,626	2,626	2,792	2,668	2,732	2,923
Instructional support services	683	812	787	917	661	865	1,317
Pupil support services	1,203	1,228	1,316	1,285	1,157	1,127	1,435
Sites, buildings, and other	952	1,083	910	1,052	1,411	1,504	1,495
Total General Fund – noncapital	12,479	13,328	13,141	13,957	13,291	13,830	14,981
General Fund capital expenditures	748	793	717	815	640	512	803
Total General Fund	13,227	14,121	13,858	14,772	13,931	14,342	15,784
Special revenue funds							
Food Service	556	532	548	522	314	173	446
Community Service	661	610	774	682	930	633	961
Debt Service Fund	1,360	1,576	1,379	1,609	1,863	1,783	1,777
Total expenditures	<u>\$ 15,804</u>	<u>\$ 16,839</u>	<u>\$ 16,559</u>	<u>\$ 17,585</u>	<u>\$ 17,038</u>	<u>\$ 16,931</u>	<u>\$ 18,968</u>
ADM served per MDE School District Profiles Report (current year estimated)					<u>8,445</u>	<u>8,260</u>	<u>8,404</u>
Note: Excludes the Capital Projects – Building Construction Fund.							
Source of state-wide and metro area data: School District Profiles Report published by the MDE							

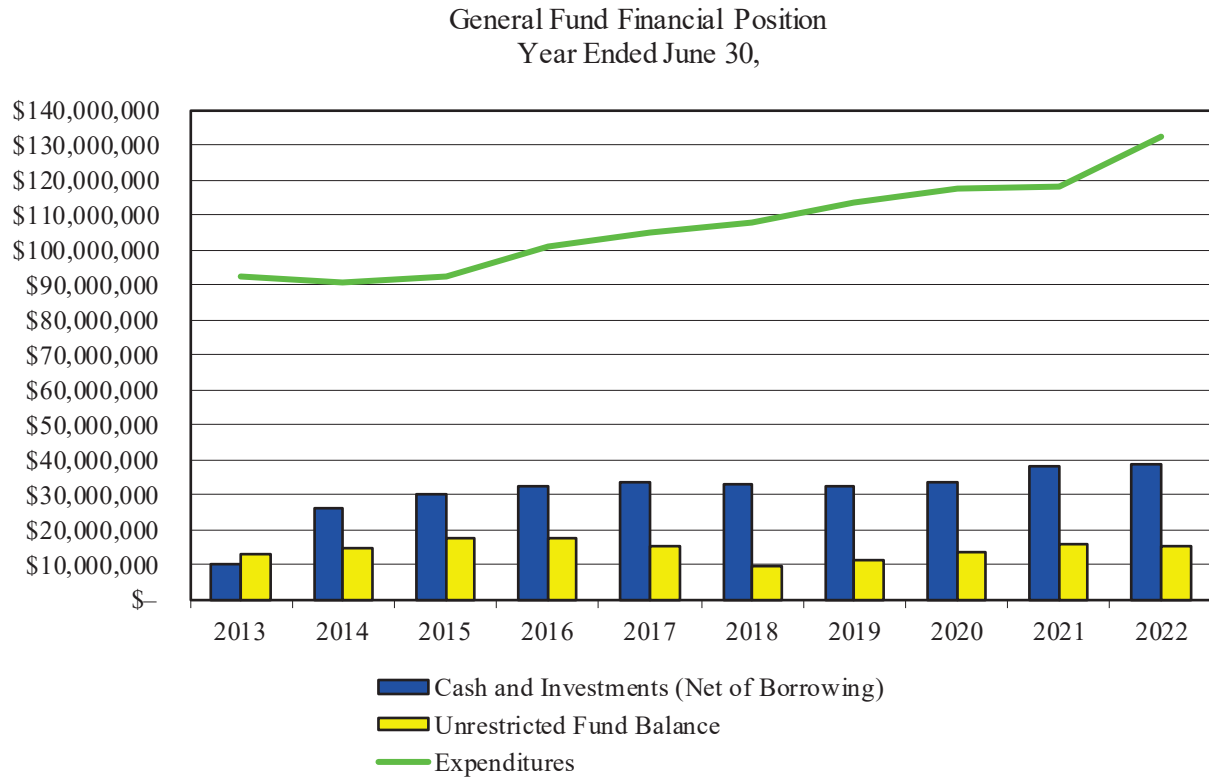
Expenditure patterns also vary from district to district for various reasons. Factors affecting the comparison include the growth cycle or maturity of the District, average employee experience, availability of funding, population density, program participation, and even methods of allocating costs.

The District spent approximately \$159.4 million in the governmental funds reflected above in fiscal 2022, an increase of \$19.5 million (14.0 percent), or \$2,037 per ADM. General Fund noncapital expenditures increased \$1,151 per ADM. The largest increases were in instructional support services (\$452 per ADM), pupil support services (\$308 per ADM), and special education instruction (\$191 per ADM). General Fund capital expenditures were \$291 per ADM higher than last year. The overall increase in General Fund spending was mainly due to the change in learning models and an increase in student enrollment. The increases in instructional support services and capital expenditures were also partially attributable to the change in accounting for the District’s technology referendum levy in the General Fund for fiscal 2022. Food service expenditures (up \$273 per ADM) and community service expenditures (up \$328 per ADM) increased, primarily due to the reduced impact of COVID-19 restrictions, consistent with the increase in revenues previously discussed.

FINANCIAL TRENDS OF YOUR DISTRICT

GENERAL FUND FINANCIAL POSITION

The following graph displays the District’s General Fund trends of financial position and changes in the volume of financial activity. Unrestricted fund balance and cash balance are two indicators of financial health, while annual expenditures are often used to measure the size of the operation.



The District ended fiscal year 2022 with a General Fund cash balance of \$38,858,438 (net of any interfund receivables and payables), an increase of \$547,827 from the previous year.

Total fund balance at year-end was \$18,122,022, an increase of \$558,416, compared to a budgeted decrease of \$857,956. Unrestricted fund balances, as pictured above (consisting of committed, assigned, or unassigned fund balances), at year-end were \$15,285,457, a decrease of \$945,115.

Legislatively-approved changes in the metering of state aid payments to school districts and in the tax shift significantly impacted cash and investment balances in certain years presented in the above graph.

The following table presents the components of the General Fund balance for the past five years:

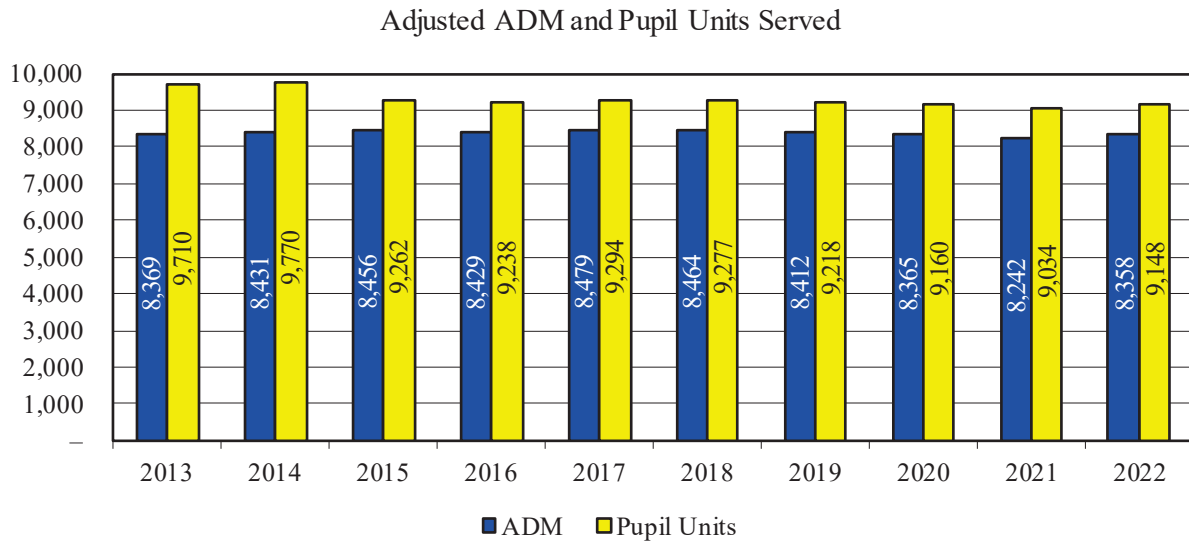
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Nonspendable fund balances	\$ 714,427	\$ 31,133	\$ –	\$ –	\$ 2,925
Restricted fund balances (1)	3,289,820	2,624,734	1,459,232	1,333,034	2,833,640
Unrestricted fund balances					
Committed	927,819	1,037,614	1,068,409	1,074,602	1,098,955
Assigned	3,535,342	3,534,808	3,752,941	6,094,910	5,995,361
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Total fund balance	\$ 13,736,002	\$ 14,182,466	\$ 14,894,094	\$ 17,563,606	\$ 18,122,022
Unrestricted fund balances as a percentage of expenditures	<u>9.0%</u>	<u>10.2%</u>	<u>11.4%</u>	<u>13.7%</u>	<u>11.5%</u>
Unassigned fund balances as a percentage of expenditures	<u>4.9%</u>	<u>6.1%</u>	<u>7.3%</u>	<u>7.6%</u>	<u>6.2%</u>
<p>(1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.</p>					

The table above reflects General Fund unrestricted and unassigned fund balances and percentages for the last five fiscal years, which differs from those used in the previous discussion of state-wide fund balances, which are based on a state formula. The resources represented by this fund balance are critical to a district's ability to maintain adequate cash flow throughout the year, to retain its programs, and to cushion against the impact of unexpected costs or funding shortfalls.

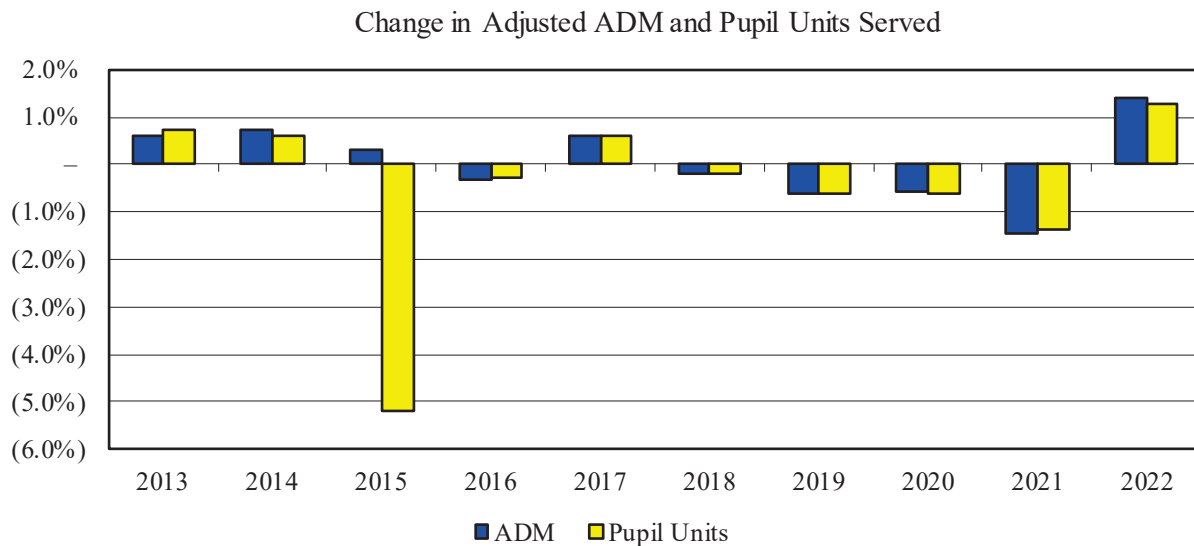
The District's fund balance policy sets a goal of maintaining an unassigned fund balance in the General Fund of 6.0 percent of the subsequent year's budgeted unassigned expenditures. The unassigned fund balance of the General Fund at June 30, 2022 was equal to 7.4 percent of budgeted unassigned expenditures for fiscal 2023.

AVERAGE DAILY MEMBERSHIP AND PUPIL UNITS

The following graph presents the District's adjusted ADM and pupil units served for the past 10 years:



The following graph shows the rate of change in ADM served by the District from year-to-year, along with the change in the resulting pupil units:



Note: the change in pupil units for 2015 includes the effect of legislative reductions to pupil weights.

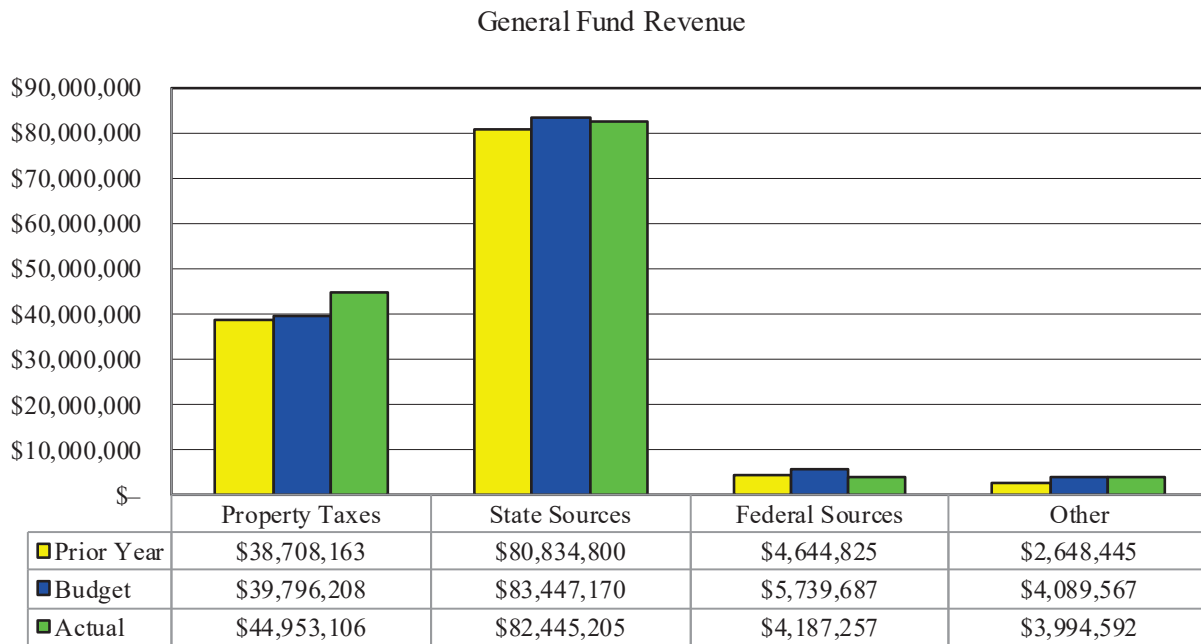
ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts are not finalized until around January of the following year. When viewing revenue budget variances, one needs to consider these ADM changes, the impact of the prior year final adjustments, which affect this year's revenue, and also the final adjustments caused by open enrollment gains and losses.

Adjusted ADM served by the District increased 116 from the prior year to 8,358.

The number of pupil units served by the District for aid in fiscal 2022 was 9,148, an increase of 114 (1.3 percent) from the prior year.

GENERAL FUND REVENUES

The following graph summarizes the District’s General Fund revenue for 2022:



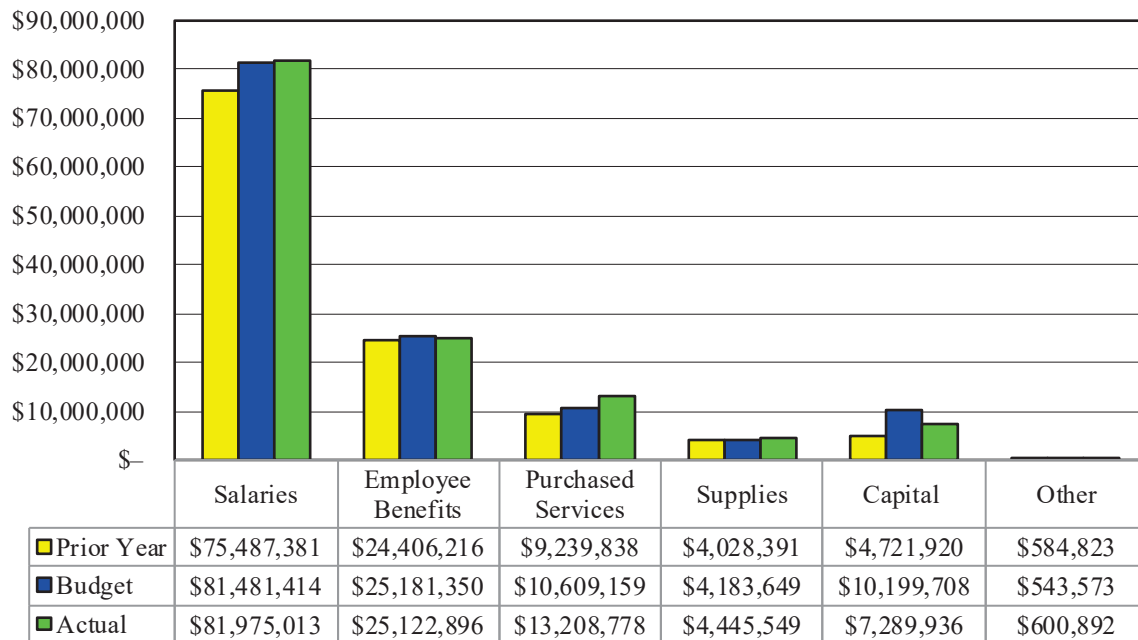
Total General Fund revenues were \$135,580,160 for the year ended June 30, 2022, which was \$2,507,528 (1.9 percent) over the final budget. Property tax revenue was over budget by \$5,156,898, due to the District budgeting for the technology referendum levy of almost \$5.1 million in the Capital Projects – Building Construction Fund, instead of the General Fund. State revenue sources were \$1,001,965 under budget, as both general education and special education state aids were less than projected. Federal revenue sources were \$1,552,430 under budget, due to the District budgeting to earn their full entitlements for the COVID-19 federal relief awards received, but not spending the full awards in some cases. Revenues from other local sources (including student fees, admissions, gifts, donations, tuition, rental, and investment income) were \$94,975 under budget.

General Fund total revenues were \$8,743,927 (6.9 percent) more than the previous year. Property taxes were \$6,244,943 more than last year, due to an increase in the voter-approved levy and the change in accounting for the technology referendum levy as previously discussed. Revenue from state sources was \$1,610,405 higher than the previous year, mainly in general education aid from increases to pupil units served and the basic formula allowance. Revenue from federal grants decreased \$457,568, due to a decrease in COVID-19-related funding utilized compared to the previous year. Revenues from other local sources increased \$1,346,147 from last year, mainly due to the change in learning models and easing pandemic restrictions causing increases in activity fees, admissions collected, and other local revenues.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2022:

General Fund Expenditures

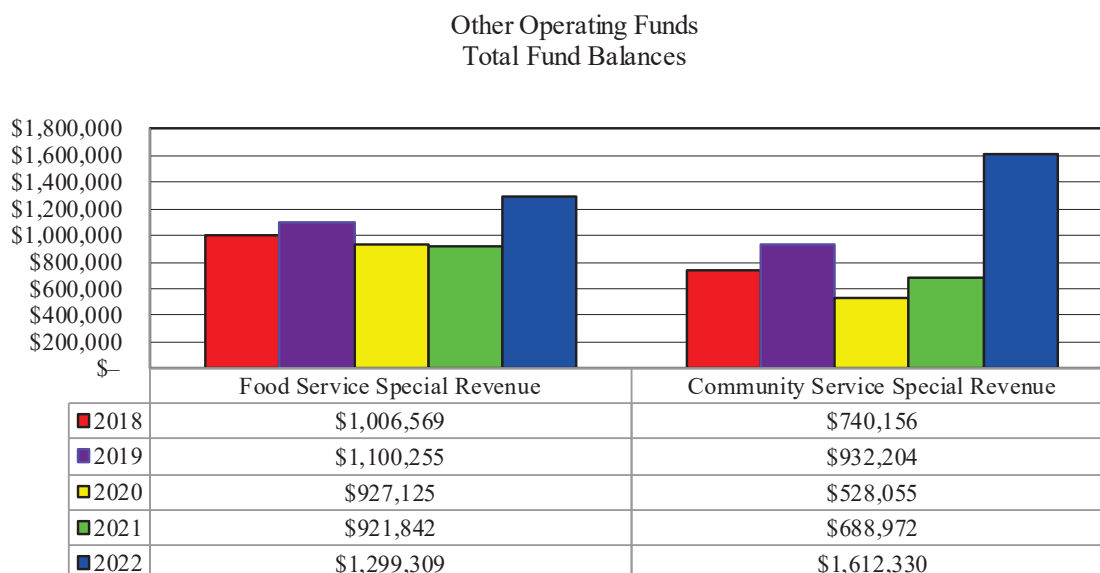


Total General Fund expenditures were \$132,643,064 for the year ended June 30, 2022, which was \$444.211 (0.3 percent) over the final budget. Purchased service expenditures were over budget by \$2,599,619, mainly in instructional support services and pupil support services (transportation), due to the return to an in-person learning model and enrollment increase. Capital expenditures were under budget by \$2,909,772, due to the timing of projects and a greater amount of long-term facilities maintenance projects being accounted for in the Capital Projects – Building Construction Fund than anticipated, due to the larger scope of the projects.

Total General Fund expenditures were \$14,174,495 (12.0 percent) more than the prior year. Salaries and benefits were \$7,204,312 (7.2 percent) higher than last year, due to contractual wage increases and an increase in staffing to meet higher enrollment needs. Purchased services costs were \$3,968,940 higher than last year, primarily in the instructional support services and pupil support services, due to the change in accounting for expenditures related to the technology referendum levy and an increase in transportation costs. Capital outlay expenditures increased \$2,568,016 from the prior year, due to the District completing more maintenance projects than last year.

OTHER FUNDS OF THE DISTRICT

The following graph shows what is referred to as the other operating funds. The remaining nonoperating funds are only included in narrative form below, since their level of fund balance can fluctuate significantly, due to such things as issuing and spending the proceeds of refunding or building bonds and, therefore, the trend of fund balance levels is not necessarily a key indicator of financial health. It does not mean that these funds cannot experience financial trouble or that their fund balances are unimportant.



Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2022 with a fund balance increase of \$377,467, compared to a budgeted decrease of \$43,556. Food service revenue was \$4,125,876, which is more than budget by \$1,102,560, mainly in federal sources, due to a one-time program that provided free federally funded meals to all students in fiscal 2022. Expenditures were \$3,748,409, over budget by \$681,537, mainly in purchased services and supplies, due to the increase in meals served. The ending fund balance of \$1,299,309 in this fund represents 34.7 percent of current year expenditures.

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2022 with a fund balance increase of \$923,358, compared to a budgeted increase of \$392,113. Revenues were \$9,000,853, which was more than budget by \$622,781, mainly due higher program fees and tuition than projected and COVID-19-related federal funding received that was not anticipated in the budget. Expenditures of \$8,077,495 were over budget by \$91,536. The \$1,612,330 year-end fund balance represents 20.0 percent of current year expenditures.

Capital Projects – Building Construction Fund

Total fund balance in the Capital Projects – Building Construction Fund increased \$4,021,263 in fiscal 2022, compared to a budgeted decrease of \$3,872,571. Revenue and expenditures were both under budget in this fund, due to the change in accounting for the technology referendum. The increase in fund balance was due to the District issuing building bonds with a par value of \$7.0 million in fiscal 2022, to finance projects that will be completed in future years. The year-end fund balance of \$11,413,906 includes: \$4,583,781 restricted for capital projects and \$6,830,125 restricted for long-term facilities maintenance.

Debt Service Fund

The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. At June 30, 2022, this fund had a fund balance of \$3,451,305 available for future debt service needs.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District's financial statements include fund-based information that focuses on budgetary compliance, and the sufficiency of the District's current assets to finance its current liabilities. The governmental reporting model also requires the inclusion of two government-wide financial statements designed to present a clear picture of the District as a single, unified entity. These government-wide financial statements provide information on the total cost of delivering educational services, including capital assets and long-term liabilities.

Theoretically, net position represents district resources available for providing services after its debts are settled. However, those resources are not always in expendable form, or there may be restrictions on how some of those resources can be used. Therefore, this statement divides net position into three components: net investment in capital assets, restricted, and unrestricted. The following table presents a summarized reconciliation of the District's governmental fund balances to net position, and the separate components of net position for the last two years:

	June 30,		Change
	2022	2021	
Net position – governmental activities			
Total fund balances – governmental funds	\$ 35,898,872	\$ 29,882,026	\$ 6,016,846
Total capital assets, net of depreciation	274,289,306	276,700,869	(2,411,563)
Bonds, certificates, financed purchases, and other	(200,078,087)	(202,552,503)	2,474,416
Pension and OPEB liabilities and deferrals	(141,879,896)	(146,825,625)	4,945,729
Other adjustments	(2,145,026)	(2,138,534)	(6,492)
Total net position – governmental activities	<u>\$ (33,914,831)</u>	<u>\$ (44,933,767)</u>	<u>\$ 11,018,936</u>
Net position			
Net investment in capital assets	\$ 79,307,413	\$ 74,779,603	\$ 4,527,810
Restricted	13,096,826	10,673,134	2,423,692
Unrestricted	<u>(126,319,070)</u>	<u>(130,386,504)</u>	<u>4,067,434</u>
Total net position	<u>\$ (33,914,831)</u>	<u>\$ (44,933,767)</u>	<u>\$ 11,018,936</u>

Some of the District's fund balances translate into restricted net position by virtue of external restrictions (statutory restrictions) or by the nature of the fund they are in (e.g., Food Service Special Revenue Fund). The unrestricted category consists mainly of the General Fund unrestricted fund balances, offset against noncapital long-term obligations, such as pension, severance, and OPEB benefits payable.

Total net position increased \$11,018,936 in fiscal 2022.

Net investment in capital assets, which increased by \$4,527,810, is typically determined by the relationship between the depreciation of capital assets and the repayment of the debt issued to construct or acquire the assets. The current year increase was also impacted by capital asset additions financed through tax levies or other non-debt related resources. Restricted net position increased \$2,423,692, mainly in amounts restricted for capital asset acquisition, food service, and community service. Unrestricted net position increased \$4,067,434, due in part to the changes in the funding levels of the state-wide Public Employees Retirement Association and Teachers Retirement Association pension plans.

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ACCOUNTING AND AUDITING UPDATES

The following is a summary of Governmental Accounting Standards Board (GASB) standards expected to be implemented in the next few years. Due to the COVID-19 pandemic, the GASB has delayed the original implementation dates of these and other standards as described below.

GASB STATEMENT NO. 96, *SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS*

This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. Under this statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability.

This statement provides an exception for short-term SBITAs with a maximum possible term under the SBITA contract of 12 months, including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.

This statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

The requirements of this statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

GASB STATEMENT NO. 99, *OMNIBUS 2022*

The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this statement are as follows:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument.
- Clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives.
- Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset.

- Clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability.
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt.
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP).
- Disclosures related to nonmonetary transactions.
- Pledges of future revenues when resources are not received by the pledging government.
- Clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements.
- Terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.
- Terminology used in Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, to refer to resource flows statements.

The requirements of this statement that are effective are as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement No. 34, as amended, and terminology updates related to Statement No. 53 and Statement No. 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB STATEMENT NO. 100, *ACCOUNTING CHANGES AND ERROR CORRECTIONS – AN AMENDMENT OF GASB STATEMENT NO. 62*

The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

The requirements of this statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

The requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB STATEMENT NO. 101, *COMPENSATED ABSENCES*

The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used, but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled.

This statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee’s pay rate as of the date of the financial statements. A liability for leave that has been used, but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

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INDEPENDENT SCHOOL DISTRICT NO. 273
EDINA, MINNESOTA

Financial Statements
and Supplementary Information

Year Ended
June 30, 2022

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INDEPENDENT SCHOOL DISTRICT NO. 273

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INTRODUCTORY SECTION

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INDEPENDENT SCHOOL DISTRICT NO. 273

School Board and Administration
Year Ended June 30, 2022

SCHOOL BOARD

	<u>Position</u>
Erica Allenburg	Chair
Michael Birdman	Treasurer
Julie Greene	Clerk
Janie Shaw	Assistant Treasurer
Dan Arom	Assistant Clerk
Karen Gabler	Assistant Clerk

ADMINISTRATION

Dr. Stacie Stanley	Superintendent
Dr. Randy Smasal	Assistant Superintendent
Mert Woodard	Director of Business Services
Sonya Sailer	Director of Human Resources
Jody De St. Hubert	Director of Teaching and Learning
Jody Remsing	Director of Student Support
Natasha Monsaas-Daly	Director of District Media and Technology
Dr. Anne Marie Leland	Director of Community Education
Daphne Edwards	Director of Communications
Eric Hamilton	Director of Buildings and Grounds
Jason Stegeman, CPA	Assistant Director of Business Services

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FINANCIAL SECTION

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PRINCIPALS

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

INDEPENDENT AUDITOR'S REPORT

To the School Board and Management of
Independent School District No. 273
Edina, Minnesota

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 273 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

(continued)

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

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

Required Supplementary Information

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

(continued)

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table is presented for purposes of additional analysis as required by the Minnesota Department of Education, and is also not a required part of the basic financial statements of the District. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and the UFARS Compliance Table are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Prior Year Comparative Information

We have previously audited the District's 2022 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated December 29, 2021. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

Minneapolis, Minnesota
December 20, 2022

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INDEPENDENT SCHOOL DISTRICT NO. 273

Management's Discussion and Analysis Fiscal Year Ended June 30, 2022

This section of Independent School District No. 273, Edina, Minnesota's (the District) annual financial statements presents management's narrative overview and analysis of the District's financial performance during the fiscal year ended June 30, 2022. Please read it in conjunction with the other components of the District's annual financial statements.

FINANCIAL HIGHLIGHTS

- The District's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources at June 30, 2022 by \$33,914,831 (net position deficit). The District's total net position increased by \$11,018,936 during the fiscal year ended June 30, 2022.
- Government-wide revenues totaled \$163,493,108 and were \$11,018,936 more than expenses of \$152,474,172.
- The General Fund's total fund balance (under the governmental fund presentation) increased \$558,416 during the year, compared to a \$857,956 decrease projected in the final budget, ending the year at \$18,122,022.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual financial statements consists of the following parts:

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

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

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

FUND FINANCIAL STATEMENTS

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

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

The District maintains the following kinds of funds:

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

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

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

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

	2022	2021
Assets		
Current and other assets	\$ 112,677,964	\$ 105,579,559
Capital assets, net of depreciation	274,289,306	276,700,869
Total assets	\$ 386,967,270	\$ 382,280,428
Deferred outflows of resources	\$ 37,713,366	\$ 40,980,456
Liabilities		
Current and other liabilities	\$ 19,963,734	\$ 20,770,236
Long-term liabilities, including due within one year	290,770,616	325,345,734
Total liabilities	\$ 310,734,350	\$ 346,115,970
Deferred inflows of resources	\$ 147,861,117	\$ 122,078,681
Net position		
Net investment in capital assets	\$ 79,307,413	\$ 74,779,603
Restricted	13,096,826	10,673,134
Unrestricted	(126,319,070)	(130,386,504)
Total net position	\$ (33,914,831)	\$ (44,933,767)

The District's financial position is the product of many factors. For example, the determination of the District's net investment in capital assets involves many assumptions and estimates, such as current and accumulated depreciation amounts. A conservative versus liberal approach to depreciation estimates and capitalization policies, may produce a significant difference in the calculated amounts. Another major difference between net position and fund balances are the liabilities for long-term severance, pension, and other post-employment benefits (OPEB), which impact the unrestricted portion of net position.

The District's total net position increased by \$11,018,936 in fiscal 2022. The increase in net investment in capital assets is due to the relationship between the rate at which the capital assets are added and depreciated versus the rate at which the related debt is repaid, along with capital asset additions financed through a property tax levy, rather than a new debt issuance. Increases in resources restricted for capital asset acquisition, debt service, food service, and community service contributed to the increase in restricted net position. The change in the District's share of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) pension plans contributed to the change in deferred outflows of resources, long-term liabilities, deferred inflows of resources, and unrestricted net position.

Table 2 presents a condensed version of the Statement of Activities of the District:

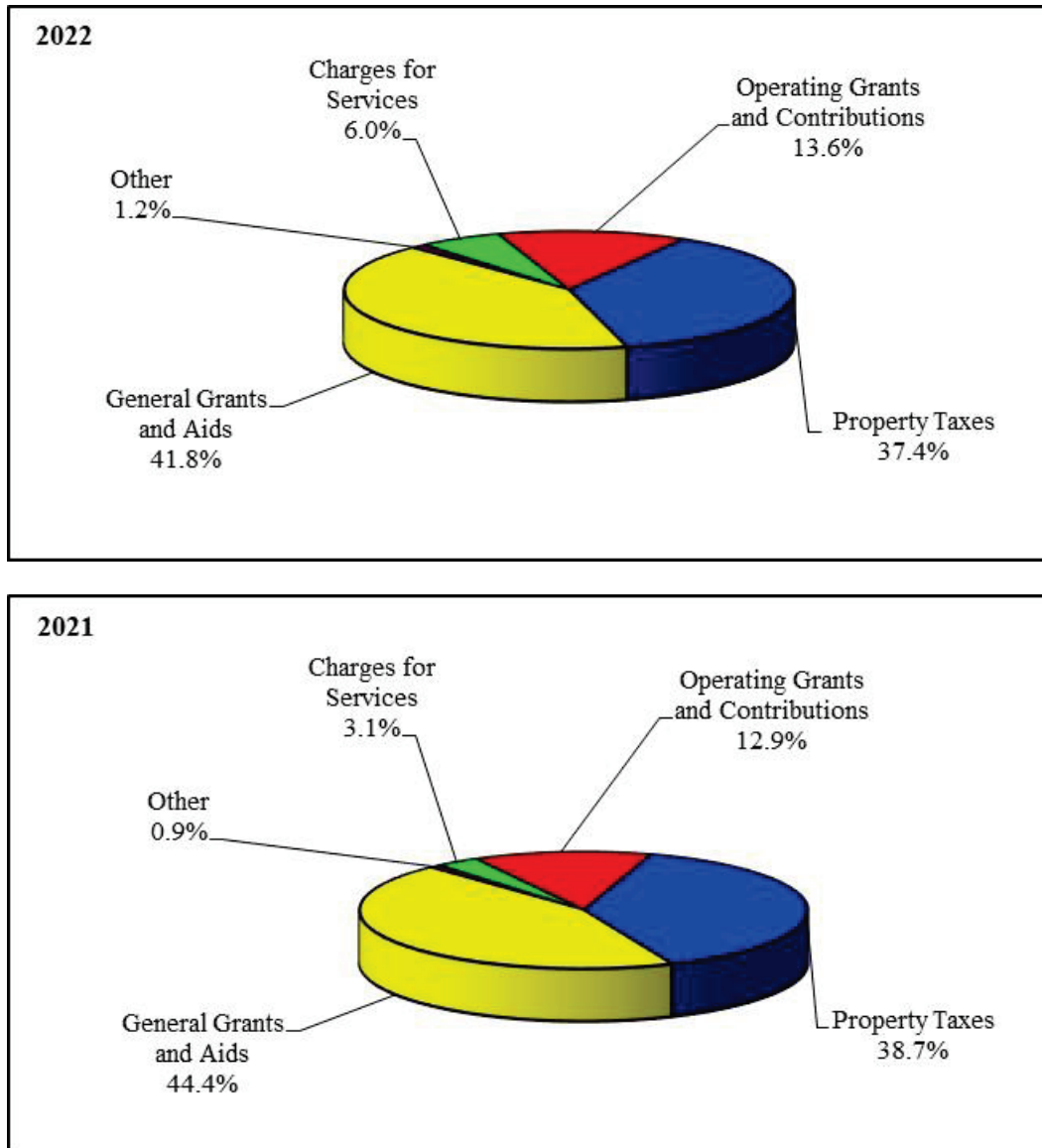
	<u>2022</u>	<u>2021</u>
Revenues		
Program revenues		
Charges for services	\$ 9,741,502	\$ 4,821,502
Operating grants and contributions	22,222,626	19,889,104
General revenues		
Property taxes	61,139,959	59,446,976
General grants and aids	68,403,930	68,134,313
All other	1,985,091	1,423,200
Total revenues	<u>163,493,108</u>	<u>153,715,095</u>
Expenses		
Administration	3,497,178	3,545,896
District support services	2,731,193	2,798,389
Elementary and secondary regular instruction	59,903,266	64,417,805
Vocational education instruction	497,732	435,878
Special education instruction	23,329,243	23,809,800
Instructional support services	12,507,297	9,134,634
Pupil support services	12,786,642	10,075,079
Sites and buildings	19,925,328	25,836,493
Fiscal and other fixed cost programs	504,272	451,186
Food service	3,743,658	1,432,491
Community service	7,784,122	5,239,236
Interest and fiscal charges	5,264,241	5,566,552
Total expenses	<u>152,474,172</u>	<u>152,743,439</u>
Change in net position	11,018,936	971,656
Net position – beginning	<u>(44,933,767)</u>	<u>(45,905,423)</u>
Net position – ending	<u><u>\$ (33,914,831)</u></u>	<u><u>\$ (44,933,767)</u></u>

This format is similar to the fund financial statements, except it is presented on an accrual basis of accounting, and includes all governmental activities of the District. This statement includes depreciation expense, but excludes capital asset purchase costs, debt proceeds, and the repayment of debt principal.

Total revenues for fiscal year 2022 were \$9,778,013 greater than last year. Increases in property taxes, charges for services (activity fees, admissions, and community service program fees), state general education aid, and federal awards related to COVID-19 relief contributed to this increase. Expenses decreased \$269,267, compared to fiscal year 2021 levels. Increases in costs for regular and special education instruction, instructional support, pupil support, food service, and community service, due to a return to in-person learning model, were offset by a reduction in pension expense related to the PERA and TRA pension plans mentioned earlier.

Figures A and B show further analysis of these revenue sources and expense functions:

Figure A – Sources of Revenues for Fiscal Years 2022 and 2021

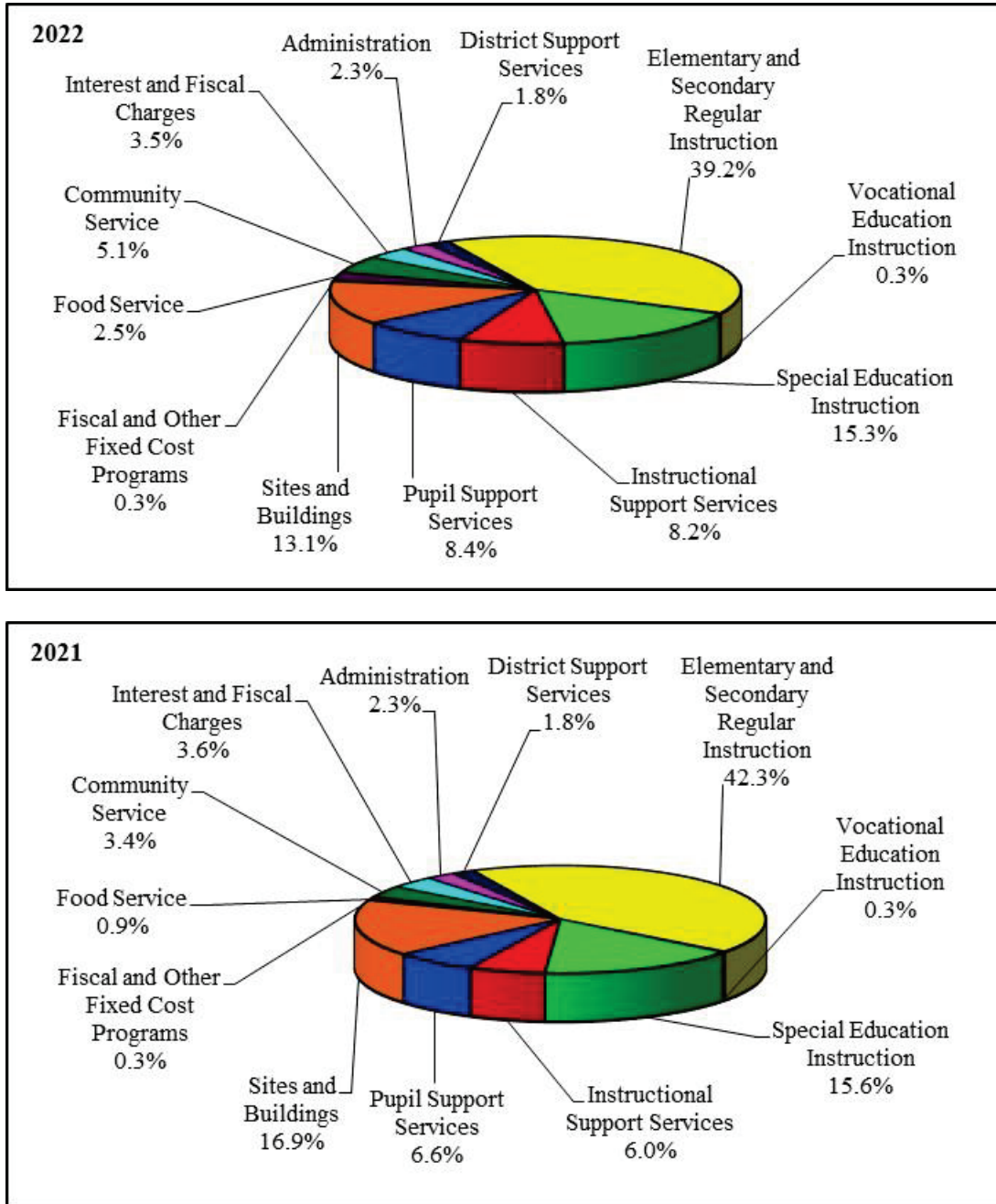


The largest share of the District’s revenue is received from the state, including the aid formula and most of the operating grants.

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

Charges for services and operating grants and contributions both increased, mainly due the easing of COVID-19 restrictions and return to in-person learning, which resulted in higher activity fees and admissions, community service program fees, and federal meal reimbursement revenue for the District’s child nutrition program.

Figure B – Expenses for Fiscal Years 2022 and 2021



The District’s expenses are predominately related to educating students. Programs (or functions), such as elementary and secondary regular instruction, vocational education instruction, special education instruction, and instructional support services are directly related to classroom instruction, while the rest of the programs support instruction and other necessary costs to operate the District.

The year-to-year changes in the percentage of expenses incurred in several program areas shown above were due to a combination of factors, including changes in the District’s learning model in response to the COVID-19 pandemic, and changes in expenses related to the two state-wide pension plans.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Major funds			
General	\$ 18,122,022	\$ 17,563,606	\$ 558,416
Capital Projects – Building Construction	11,413,906	7,392,643	4,021,263
Debt Service	3,451,305	3,314,963	136,342
Nonmajor funds			
Food Service Special Revenue	1,299,309	921,842	377,467
Community Service Special Revenue	<u>1,612,330</u>	<u>688,972</u>	<u>923,358</u>
Total governmental funds	<u>\$ 35,898,872</u>	<u>\$ 29,882,026</u>	<u>\$ 6,016,846</u>

Nonspendable fund balances increased \$13,152 in fiscal 2022, mainly for inventory in the Food Service Special Revenue Fund. Fund balances restricted for various purposes increased \$6,871,620, with the largest increase in the Capital Projects – Building Construction Fund, due to the issuance of general obligation building bonds with a par value of \$7,000,000 construction projects. Fund balances restricted for operating capital and long-term facilities maintenance in the General Fund, food service, and community service programs also increased from the previous year. Fund balances committed by School Board resolution for cash flow needs in the General Fund increased \$24,353. Fund balances assigned for various purposes in the General Fund decreased \$99,549. Unassigned fund balance in the General Fund decreased \$792,730 during the year.

GENERAL FUND

The General Fund is used to account for all revenues and expenditures of the District not accounted for elsewhere. The General Fund is used to account for: K–12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures, and other legal school district expenditures not specifically designated to be accounted for in any other fund.

Table 4 summarizes the amendments to the General Fund budget:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Change</u>	<u>Percent Change</u>
Revenue	<u>\$ 128,973,851</u>	<u>\$ 133,072,632</u>	<u>\$ 4,098,781</u>	<u>3.2%</u>
Expenditures	<u>\$ 127,263,206</u>	<u>\$ 132,198,853</u>	<u>\$ 4,935,647</u>	<u>3.9%</u>
Other financing sources (uses)	<u>\$ (1,732,666)</u>	<u>\$ (1,731,735)</u>	<u>\$ 931</u>	<u>0.1%</u>

The District is required to adopt an operating budget prior to the beginning of its fiscal year, referred to above as the original budget. In the fall and spring, the District amends the budget for known changes in circumstances, such as enrollment levels, legislative funding, staffing changes, employee contract settlements, and prior year carryover balances. Between the original and final budget, the District increased both the revenue and expenditure budgets for these factors.

Table 5 summarizes the operating results of the General Fund:

	<u>2022 Actual</u>	<u>Over (Under) Final Budget</u>		<u>Over (Under) Prior Year</u>	
		<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Revenue	\$ 135,580,160	\$ 2,507,528	1.9%	\$ 8,743,927	6.9%
Expenditures	132,643,064	\$ 444,211	0.3%	\$ 14,174,495	12.0%
Other financing sources (uses)	<u>(2,378,680)</u>	\$ (646,945)	37.4%	\$ 3,319,472	58.3%
Net change in fund balances	<u>\$ 558,416</u>				

General Fund revenues for fiscal year 2022 were 1.9 percent over budget. This variance was due to the District allocating its \$5.1 million technology referendum property tax levy in the General Fund in the current year, which had been budgeted in the Capital Projects – Building Construction Fund based on prior year allocations. This was partially offset by state and federal grant revenues coming in under budget by a combined \$2.6 million.

Increases in the property tax levy (including the change in the allocation of the technology referendum levy), state general education aid, student fees, admissions, and donations contributed to the 6.9 percent overall increase in General Fund revenue.

Expenditures were within 0.3 percent of budget in total.

The increase in expenditures, compared to the prior year was spread across virtually all program areas. Salaries and benefits were about \$7.2 million higher than last year, due to higher instructional support service needs, due to the District returning to the in-person learning model, along with contractual salary increases and benefit cost growth consistent with regional inflationary trends. Purchased service costs increased by \$4.0 million, mainly in special education, transportation, and facilities maintenance. Capital expenditures also increased \$2.6 million.

The District transferred \$3.0 million to the Capital Projects – Building Construction Fund for long-term facilities maintenance (LTFM) projects, compared to a budgeted transfer of \$1.7 million.

Food Service Special Revenue Fund

Food Service Special Revenue Fund revenue for fiscal year 2022 totaled \$4,125,876, and expenditures were \$3,748,409. The June 30, 2022 fund balance was \$1,299,309, an increase of \$377,467, compared to a budgeted decrease of \$43,556. Revenue was over budget by \$1,102,560 and expenditures were over budget by \$681,537, due to the District operating a child nutrition program that provided federally funded meals to most students. During the 2022 fiscal year, all students of the District received free breakfast and lunch through a one-time federal program.

Community Service Special Revenue Fund

Community Service Special Revenue Fund revenue for fiscal year 2022 totaled \$9,000,853 and expenditures were \$8,077,495. The June 30, 2022 fund balance is \$1,612,330, an increase of \$923,358, compared to a budgeted increase of \$392,113. Revenue and expenditures were over budget by \$622,781 and \$91,536, respectively, due to pandemic-related uncertainties in program participation when preparing the budget, as well as COVID-19-related federal funding received that was not anticipated.

Capital Projects – Building Construction Fund

Capital Projects – Building Construction Fund revenue for fiscal year 2022 totaled \$30,999 and expenditures were \$6,418,595. Revenue was \$5,138,682 under budget, due to the change in the allocation of the technology referendum levy discussed previously. The fund also had other financing sources of \$10.4 million in fiscal year 2022, including bond proceeds and transfer from the General Fund of \$3.0 million as previously discussed. The June 30, 2022 fund balance is \$11,413,906, an increase of \$4,021,263, compared to a budgeted decrease of \$3,872,571.

Debt Service Fund

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction, operating capital, or for initial or refunding bonds. Debt Service Fund revenue for fiscal year 2022 totaled \$15,069,351, and expenditures were \$14,933,009. The June 30, 2022 fund balance is \$3,451,305, an increase of \$136,342, compared to a \$123,095 increase anticipated in the budget.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2022, the District had invested \$274,289,306 in a broad range of capital assets, including school buildings, athletic facilities, and technology and equipment (see Table 6). Total depreciation expense for this year was \$13,021,000.

Table 6 shows the District's capital assets, together with changes from the previous year. The table also shows the total depreciation expense for fiscal years ended June 30, 2022 and 2021.

Table 6 Capital Assets			
	<u>2022</u>	<u>2021</u>	<u>Change</u>
Land	\$ 5,240,001	\$ 5,240,001	\$ —
Land improvements	26,335,782	26,335,782	—
Buildings	387,017,315	350,388,566	36,628,749
Furniture and equipment	23,953,238	21,853,716	2,099,522
Construction in progress	3,746,251	31,865,085	(28,118,834)
Less accumulated depreciation	<u>(172,003,281)</u>	<u>(158,982,281)</u>	<u>(13,021,000)</u>
Total	<u>\$ 274,289,306</u>	<u>\$ 276,700,869</u>	<u>\$ (2,411,563)</u>
Depreciation expense	<u>\$ 13,021,000</u>	<u>\$ 12,365,330</u>	<u>\$ 655,670</u>

The changes presented in the table above reflect the ongoing construction activity at various district sites during fiscal year 2022. The most significant change from last year was the completion of several large building improvement projects started in prior years, related to previously issued building bonds and the 10-year LTFM plan.

The District capitalizes furniture, equipment, and land improvements valued at \$5,000 or more.

Long-Term Liabilities

Table 7 illustrates the components of the District's long-term liabilities, together with the change from the prior year:

	<u>2022</u>	<u>2021</u>	<u>Change</u>
General obligation bonds payable	\$ 183,225,000	\$ 183,765,000	\$ (540,000)
Certificates of participation payable	625,000	735,000	(110,000)
Unamortized premiums	12,955,532	14,202,540	(1,247,008)
Financed purchases payable	1,671,766	1,492,912	178,854
Severance benefits payable	388,656	472,756	(84,100)
Net/total pension liabilities	69,641,166	103,195,273	(33,554,107)
Total OPEB liability	<u>22,263,496</u>	<u>21,482,253</u>	<u>781,243</u>
Total	<u><u>\$ 290,770,616</u></u>	<u><u>\$ 325,345,734</u></u>	<u><u>\$ (34,575,118)</u></u>

The decreases in general obligation bonds payable, unamortized premiums, and finance purchases payable were due to scheduled principal repayments during fiscal year 2022. The differences in the net/total pension and OPEB liabilities reflect the changes in the District's proportionate share of the state-wide PERA and TRA pension plans, along with changes in the District's pension and OPEB plans.

The state limits the amount of general obligation debt the District can issue at 15.0 percent of the market value of all taxable property within the District's corporate limits (see Table 8).

District's market value	\$ 11,132,184,075
Limit rate	<u>15.0%</u>
Legal debt limit	<u><u>\$ 1,669,827,611</u></u>

Additional details of the District's capital assets and long-term debt activity can be found in the notes to basic financial statements.

FACTORS BEARING ON THE DISTRICT'S FUTURE

With the exception of the voter-approved operating referendum and other local property tax levies, the District is dependent on the state of Minnesota for a majority of its revenue authority.

The general education program is the method by which school districts receive the majority of their financial support. This source of funding is primarily state aid and, as such, school districts rely heavily on the state of Minnesota for educational resources. The Legislature has added \$135, or 2.00 percent, per pupil to the formula for fiscal year 2023.

Annually, the School Board approves a rolling 10-year LTFM plan. Goals of the plan are to support learning environment and initiatives for students, staff, and community; increase long-term facilities funding of annual deferred maintenance to meet ongoing needs; address backlog of deferred maintenance in buildings; improve energy efficiency; support strategic plan initiatives; and minimize impact to taxpayers. The District finances its LTFM plan through the combination of yearly property tax levy authority and general obligation debt. In conformance with this 10-year plan, the District issued in Spring 2021, \$10,585,000 in general obligation bonds. The plan invests approximately \$15.0 million biannually in the remaining years of the LTFM plan to improve mechanical systems, exterior envelope, and paving throughout the District. The District may issue additional general obligation debt in the Spring or Fall of 2023.

On May 11, 2021, the voters of the Edina School District approved a renewal and increase of \$500,000 annually to the Capital Projects Levy for the next 10 years. The voters also approved a \$7,000,000 general obligation school building bond for expansion of the bus depot, parking lot, and lighting improvements at two elementary schools and one middle school.

In the fall of 2022, the District issued \$14,200,000 in certificates of participation to finance an addition to one of the District's elementary schools. During the issuance process Moody's Investors Service, a leading global credit rating agency, reaffirmed its AAA rating of the District, the highest rating assigned by Moody's. The AAA rating allows the District to obtain the lowest interest rates available when borrowing money by issuing bonds and certificates. The District is one of three in the state to have the highest rating.

In November 2017, the District was successful in its request to renew and increase the existing operating levy scheduled to sunset in 2018–2019. The voters approved the increase in a two-step process, with an increase for taxes payable in 2018 of \$445 per pupil unit, and an increase of \$218 per pupil unit for taxes payable starting in 2020. The increase in the operating referendum has maintained the quality of programs and services offered by the District.

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

The District will strive to maintain its longstanding commitment to academic excellence and educational opportunities for students within a framework of financial fiduciary responsibility.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

These financial statements are designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about these statements or need additional financial information, contact the Business Services Department, Independent School District No. 273, 5701 Normandale Road, Edina, Minnesota 55424, or visit the District's website at www.edinaschools.org.

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Net Position
as of June 30, 2022
(With Partial Comparative Information as of June 30, 2021)

	Governmental Activities	
	2022	2021
Assets		
Cash and temporary investments	\$ 69,624,545	\$ 63,202,126
Receivables		
Current taxes	31,132,945	30,429,785
Delinquent taxes	473,467	543,396
Accounts and interest	168,111	434,803
Due from other governmental units	11,254,313	10,958,018
Inventory	21,658	–
Prepaid items	2,925	11,431
Capital assets		
Not depreciated	8,986,252	37,105,086
Depreciated, net of accumulated depreciation	265,303,054	239,595,783
Total assets	<u>386,967,270</u>	<u>382,280,428</u>
Deferred outflows of resources		
Pension plan deferments	35,240,914	39,019,289
OPEB plan deferments	2,472,452	1,961,167
Total deferred outflows of resources	<u>37,713,366</u>	<u>40,980,456</u>
Total assets and deferred outflows of resources	<u>\$ 424,680,636</u>	<u>\$ 423,260,884</u>
Liabilities		
Salaries and benefits payable	\$ 9,574,883	\$ 11,315,657
Accounts and contracts payable	5,736,514	4,496,313
Accrued interest payable	3,037,065	3,090,463
Due to other governmental units	372,696	404,602
Unearned revenue	1,242,576	1,463,201
Long-term liabilities		
Due within one year	11,491,480	10,406,809
Due in more than one year	279,279,136	314,938,925
Total long-term liabilities	<u>290,770,616</u>	<u>325,345,734</u>
Total liabilities	310,734,350	346,115,970
Deferred inflows of resources		
Bond refunding deferments	1,212,133	1,884,295
Property taxes levied for subsequent year	58,960,384	57,065,831
Pension plan deferments	86,796,709	62,062,564
OPEB plan deferments	891,891	1,065,991
Total deferred inflows of resources	<u>147,861,117</u>	<u>122,078,681</u>
Net position		
Net investment in capital assets	79,307,413	74,779,603
Restricted for		
Capital asset acquisition	9,517,795	8,577,036
Debt service	515,837	311,374
Food service	1,299,309	921,842
Community service	1,617,915	637,052
Other state restrictions	145,970	225,830
Unrestricted	(126,319,070)	(130,386,504)
Total net position	<u>(33,914,831)</u>	<u>(44,933,767)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 424,680,636</u>	<u>\$ 423,260,884</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Activities
 Year Ended June 30, 2022
 (With Partial Comparative Information for the Year Ended June 30, 2021)

Functions/Programs	2022			2021	
	Expenses	Program Revenues		Net (Expense)	Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position	Revenue and Changes in Net Position
			Governmental Activities	Governmental Activities	
Governmental activities					
Administration	\$ 3,497,178	\$ 54,134	\$ –	\$ (3,443,044)	\$ (3,532,241)
District support services	2,731,193	–	–	(2,731,193)	(2,798,389)
Elementary and secondary regular instruction	59,903,266	1,469,646	440,329	(57,993,291)	(63,069,535)
Vocational education instruction	497,732	–	–	(497,732)	(435,878)
Special education instruction	23,329,243	18,568	16,018,440	(7,292,235)	(7,633,012)
Instructional support services	12,507,297	1,506	79,580	(12,426,211)	(9,133,988)
Pupil support services	12,786,642	61,126	1,232,787	(11,492,729)	(8,965,016)
Sites and buildings	19,925,328	584,826	–	(19,340,502)	(25,486,502)
Fiscal and other fixed cost programs	504,272	–	–	(504,272)	(451,186)
Food service	3,743,658	352,581	3,771,316	380,239	(9,722)
Community service	7,784,122	7,199,115	680,174	95,167	(950,812)
Interest and fiscal charges	5,264,241	–	–	(5,264,241)	(5,566,552)
Total governmental activities	<u>\$ 152,474,172</u>	<u>\$ 9,741,502</u>	<u>\$ 22,222,626</u>	(120,510,044)	(128,032,833)
General revenues					
Taxes					
Property taxes, levied for general purposes				44,940,869	38,700,828
Property taxes, levied for community service				1,118,315	1,100,338
Property taxes, levied for capital projects				–	4,920,118
Property taxes, levied for debt service				15,080,775	14,725,692
General grants and aids				68,403,930	68,134,313
Other general revenues				1,899,993	1,333,919
Investment earnings				85,098	89,281
Total general revenues				<u>131,528,980</u>	<u>129,004,489</u>
Change in net position				11,018,936	971,656
Net position – beginning				<u>(44,933,767)</u>	<u>(45,905,423)</u>
Net position – ending				<u>\$ (33,914,831)</u>	<u>\$ (44,933,767)</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Balance Sheet
 Governmental Funds
 as of June 30, 2022
 (With Partial Comparative Information as of June 30, 2021)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
Assets			
Cash and temporary investments	\$ 38,858,438	\$ 14,372,498	\$ 11,011,020
Receivables			
Current taxes	23,124,607	–	7,467,086
Delinquent taxes	343,380	–	121,017
Accounts and interest	136,620	17,914	–
Due from other governmental units	11,183,296	–	–
Inventory	–	–	–
Prepaid items	2,925	–	–
	<u>73,649,266</u>	<u>14,390,412</u>	<u>18,599,123</u>
	<u>\$ 73,649,266</u>	<u>\$ 14,390,412</u>	<u>\$ 18,599,123</u>
Liabilities			
Salaries and benefits payable	\$ 9,484,009	\$ 4,442	\$ –
Accounts and contracts payable	2,564,886	2,972,064	–
Due to other governmental units	367,494	–	–
Unearned revenue	19,001	–	–
Total liabilities	<u>12,435,390</u>	<u>2,976,506</u>	<u>–</u>
Deferred inflows of resources			
Property taxes levied for subsequent year	42,823,515	–	15,046,221
Unavailable revenue – delinquent taxes	268,339	–	101,597
Total deferred inflows of resources	<u>43,091,854</u>	<u>–</u>	<u>15,147,818</u>
Fund balances			
Nonspendable	2,925	–	–
Restricted	2,833,640	11,413,906	3,451,305
Committed	1,098,955	–	–
Assigned	5,995,361	–	–
Unassigned	8,191,141	–	–
Total fund balances	<u>18,122,022</u>	<u>11,413,906</u>	<u>3,451,305</u>
	<u>\$ 73,649,266</u>	<u>\$ 14,390,412</u>	<u>\$ 18,599,123</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 73,649,266</u>	<u>\$ 14,390,412</u>	<u>\$ 18,599,123</u>

Nonmajor Funds	Total Governmental Funds	
	2022	2021
\$ 4,826,328	\$ 69,068,284	\$ 62,599,458
541,252	31,132,945	30,429,785
9,070	473,467	543,396
1,628	156,162	409,934
71,017	11,254,313	10,958,018
21,658	21,658	—
—	2,925	11,431
<u>\$ 5,470,953</u>	<u>\$ 112,109,754</u>	<u>\$ 104,952,022</u>
\$ 86,432	\$ 9,574,883	\$ 11,315,657
145,800	5,682,750	4,444,988
5,202	372,696	404,602
1,223,575	1,242,576	1,463,201
<u>1,461,009</u>	<u>16,872,905</u>	<u>17,628,448</u>
1,090,648	58,960,384	57,065,831
7,657	377,593	375,717
<u>1,098,305</u>	<u>59,337,977</u>	<u>57,441,548</u>
21,658	24,583	11,431
2,889,981	20,588,832	13,717,212
—	1,098,955	1,074,602
—	5,995,361	6,094,910
—	8,191,141	8,983,871
<u>2,911,639</u>	<u>35,898,872</u>	<u>29,882,026</u>
<u>\$ 5,470,953</u>	<u>\$ 112,109,754</u>	<u>\$ 104,952,022</u>

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INDEPENDENT SCHOOL DISTRICT NO. 273

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
as of June 30, 2022
(With Partial Comparative Information as of June 30, 2021)

	<u>2022</u>	<u>2021</u>
Total fund balances – governmental funds	\$ 35,898,872	\$ 29,882,026
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets are included in net position, but are excluded from fund balances because they do not represent financial resources.		
Cost of capital assets	446,292,587	435,683,150
Accumulated depreciation	(172,003,281)	(158,982,281)
Long-term liabilities are included in net position, but are excluded from fund balances until due and payable. Debt issuance premiums and discounts are excluded from net position until amortized, but are included in fund balances upon issuance as other financing sources and uses.		
General obligation bonds payable	(183,225,000)	(183,765,000)
Certificates of participation payable	(625,000)	(735,000)
Unamortized premiums	(12,955,532)	(14,202,540)
Financed purchases payable	(1,671,766)	(1,492,912)
Severance benefits payable	(388,656)	(472,756)
Net/total pension liabilities	(69,641,166)	(103,195,273)
Total OPEB liability	(22,263,496)	(21,482,253)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the Internal Service Fund are included in the governmental activities in the Statement of Net Position.		
	514,446	576,212
Accrued interest payable on long-term debt is included in net position, but is excluded from fund balances until due and payable.		
	(3,037,065)	(3,090,463)
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – pension plan deferments	35,240,914	39,019,289
Deferred outflows of resources – OPEB plan deferments	2,472,452	1,961,167
Deferred inflows of resources – bond refunding deferments	(1,212,133)	(1,884,295)
Deferred inflows of resources – pension plan deferments	(86,796,709)	(62,062,564)
Deferred inflows of resources – OPEB plan deferments	(891,891)	(1,065,991)
Deferred inflows of resources – unavailable revenue – delinquent taxes	377,593	375,717
Total net position – governmental activities	<u>\$ (33,914,831)</u>	<u>\$ (44,933,767)</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Governmental Funds
 Year Ended June 30, 2022
 (With Partial Comparative Information for the Year Ended June 30, 2021)

	<u>General Fund</u>	<u>Capital Projects – Building Construction Fund</u>	<u>Debt Service Fund</u>
Revenue			
Local sources			
Property taxes	\$ 44,953,106	\$ –	\$ 15,066,052
Investment earnings	46,182	30,999	3,299
Other	3,948,410	–	–
State sources	82,445,205	–	–
Federal sources	4,187,257	–	–
Total revenue	<u>135,580,160</u>	<u>30,999</u>	<u>15,069,351</u>
Expenditures			
Current			
Administration	3,873,432	–	–
District support services	2,853,562	–	–
Elementary and secondary regular instruction	58,812,519	–	–
Vocational education instruction	418,857	–	–
Special education instruction	24,570,499	–	–
Instructional support services	12,959,940	–	–
Pupil support services	12,947,747	–	–
Sites and buildings	15,164,467	–	–
Fiscal and other fixed cost programs	504,272	–	–
Food service	–	–	–
Community service	–	–	–
Capital outlay	–	6,292,628	–
Debt service			
Principal	462,883	–	7,540,000
Interest and fiscal charges	74,886	125,967	7,393,009
Total expenditures	<u>132,643,064</u>	<u>6,418,595</u>	<u>14,933,009</u>
Excess (deficiency) of revenue over expenditures	2,937,096	(6,387,596)	136,342
Other financing sources (uses)			
Sale of capital assets	–	–	–
Insurance recoveries	141,389	–	–
Financed purchases	531,737	–	–
Debt issued	–	7,000,000	–
Premium on debt issued	–	357,053	–
Payment on refunded debt	–	–	–
Transfers in	–	3,051,806	–
Transfers (out)	(3,051,806)	–	–
Total other financing sources (uses)	<u>(2,378,680)</u>	<u>10,408,859</u>	<u>–</u>
Net change in fund balances	558,416	4,021,263	136,342
Fund balances			
Beginning of year	<u>17,563,606</u>	<u>7,392,643</u>	<u>3,314,963</u>
End of year	<u>\$ 18,122,022</u>	<u>\$ 11,413,906</u>	<u>\$ 3,451,305</u>

Nonmajor Funds	Total Governmental Funds	
	2022	2021
\$ 1,118,925	\$ 61,138,083	\$ 59,466,560
4,618	85,098	88,447
7,551,696	11,500,106	6,136,020
646,048	83,091,253	81,366,601
3,805,442	7,992,699	6,481,911
<u>13,126,729</u>	<u>163,807,239</u>	<u>153,539,539</u>
—	3,873,432	3,342,784
—	2,853,562	2,714,576
—	58,812,519	56,763,928
—	418,857	347,713
—	24,570,499	22,568,276
—	12,959,940	8,891,998
—	12,947,747	9,321,573
—	15,164,467	13,571,083
—	504,272	451,186
3,732,088	3,732,088	1,321,720
8,021,126	8,021,126	5,202,701
72,690	6,365,318	27,541,508
—	8,002,883	7,461,830
—	7,593,862	7,915,046
<u>11,825,904</u>	<u>165,820,572</u>	<u>167,415,922</u>
1,300,825	(2,013,333)	(13,876,383)
—	—	5,185
—	141,389	14,216
—	531,737	317,611
—	7,000,000	19,670,000
—	357,053	2,391,224
—	—	(10,430,000)
—	3,051,806	—
—	(3,051,806)	—
<u>—</u>	<u>8,030,179</u>	<u>11,968,236</u>
1,300,825	6,016,846	(1,908,147)
<u>1,610,814</u>	<u>29,882,026</u>	<u>31,790,173</u>
<u>\$ 2,911,639</u>	<u>\$ 35,898,872</u>	<u>\$ 29,882,026</u>

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INDEPENDENT SCHOOL DISTRICT NO. 273

Reconciliation of the Statement of
Revenue, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
Year Ended June 30, 2022
(With Partial Comparative Information for the Year Ended June 30, 2021)

	<u>2022</u>	<u>2021</u>
Total net change in fund balances – governmental funds	\$ 6,016,846	\$ (1,908,147)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital assets are recorded in net position and the cost is allocated over their estimated useful lives as depreciation expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	10,609,437	23,415,293
Depreciation expense	(13,021,000)	(12,365,330)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the internal service funds is included in the governmental activities in the Statement of Activities.		
	(61,766)	(24,993)
The amount of debt issued is reported in the governmental funds as a source of financing. Debt obligations are not revenues in the Statement of Activities, but rather constitute long-term liabilities.		
General obligation bonds payable	(7,000,000)	(19,670,000)
Financed purchases payable	(531,737)	(317,611)
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds and certificates of participation	7,650,000	17,590,000
Capital leases payable	352,883	301,830
Interest on long-term debt is included in the change in net position as it accrues, regardless of when payment is due. However, it is included in the change in fund balances when due.		
	53,398	205,456
Debt issuance premiums and discounts are included in the change in net position as they are amortized over the life of the debt. However, they are included in the change in fund balances upon issuance as other financing sources and uses.		
	1,247,008	(920,349)
Certain expenses are included in the change in net position, but do not require the use of current funds, and are not included in the change in fund balances.		
Severance benefits payable	84,100	153,911
Net/total pension liabilities	33,554,107	(12,349,009)
Total OPEB liability	(781,243)	(878,409)
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – pension plan deferments	(3,778,375)	(22,845,446)
Deferred outflows of resources – OPEB plan deferments	511,285	417,842
Deferred inflows of resources – bond refunding deferments	672,162	672,163
Deferred inflows of resources – pension plan deferments	(24,734,145)	29,436,252
Deferred inflows of resources – OPEB plan deferments	174,100	77,787
Deferred inflows of resources – unavailable revenue – delinquent taxes	1,876	(19,584)
Change in net position – governmental activities	<u>\$ 11,018,936</u>	<u>\$ 971,656</u>

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INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 General Fund
 Year Ended June 30, 2022

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
Revenue				
Local sources				
Property taxes	\$ 38,819,211	\$ 39,796,208	\$ 44,953,106	\$ 5,156,898
Investment earnings	50,000	50,000	46,182	(3,818)
Other	3,531,145	4,039,567	3,948,410	(91,157)
State sources	83,293,123	83,447,170	82,445,205	(1,001,965)
Federal sources	3,280,372	5,739,687	4,187,257	(1,552,430)
Total revenue	<u>128,973,851</u>	<u>133,072,632</u>	<u>135,580,160</u>	<u>2,507,528</u>
Expenditures				
Current				
Administration	3,312,056	3,890,330	3,873,432	(16,898)
District support services	2,680,227	2,760,792	2,853,562	92,770
Elementary and secondary regular instruction	57,947,708	60,990,765	58,812,519	(2,178,246)
Vocational education instruction	200	311,538	418,857	107,319
Special education instruction	24,605,281	24,883,964	24,570,499	(313,465)
Instructional support services	9,309,657	8,118,958	12,959,940	4,840,982
Pupil support services	10,495,303	10,778,998	12,947,747	2,168,749
Sites and buildings	18,083,183	19,561,199	15,164,467	(4,396,732)
Fiscal and other fixed cost programs	501,914	504,272	504,272	-
Debt service				
Principal	257,636	327,996	462,883	134,887
Interest and fiscal charges	70,041	70,041	74,886	4,845
Total expenditures	<u>127,263,206</u>	<u>132,198,853</u>	<u>132,643,064</u>	<u>444,211</u>
Excess (deficiency) of revenue over expenditures	1,710,645	873,779	2,937,096	2,063,317
Other financing sources (uses)				
Insurance recoveries	-	-	141,389	141,389
Financed purchases	-	-	531,737	531,737
Transfers (out)	(1,732,666)	(1,731,735)	(3,051,806)	(1,320,071)
Total other financing sources (uses)	<u>(1,732,666)</u>	<u>(1,731,735)</u>	<u>(2,378,680)</u>	<u>(646,945)</u>
Net change in fund balances	<u>\$ (22,021)</u>	<u>\$ (857,956)</u>	558,416	<u>\$ 1,416,372</u>
Fund balances				
Beginning of year			<u>17,563,606</u>	
End of year			<u>\$ 18,122,022</u>	

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Net Position

Proprietary Fund

Internal Service Fund

as of June 30, 2022

(With Partial Comparative Information as of June 30, 2021)

	<u>2022</u>	<u>2021</u>
Assets		
Current assets		
Cash and temporary investments	\$ 556,261	\$ 602,668
Accounts receivable	11,949	24,869
Total assets	<u>568,210</u>	<u>627,537</u>
Liabilities		
Current liabilities		
Accounts and contracts payable	<u>53,764</u>	<u>51,325</u>
Net position		
Unrestricted	<u>\$ 514,446</u>	<u>\$ 576,212</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Revenue, Expenses, and Changes in Fund Net Position
 Proprietary Fund
 Internal Service Fund
 Year Ended June 30, 2022
 (With Partial Comparative Information for the Year Ended June 30, 2021)

	<u>2022</u>	<u>2021</u>
Operating revenue		
Charges for services	\$ 842,240	\$ 870,451
Operating expenses		
Dental claims and expenses	<u>904,006</u>	<u>896,278</u>
Operating income (loss)	<u>(61,766)</u>	<u>(25,827)</u>
Nonoperating revenue		
Investment earnings	<u>—</u>	<u>834</u>
Change in net position	(61,766)	(24,993)
Net position		
Beginning of year	<u>576,212</u>	<u>601,205</u>
End of year	<u><u>\$ 514,446</u></u>	<u><u>\$ 576,212</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Cash Flows
 Proprietary Fund
 Internal Service Fund
 Year Ended June 30, 2022
 (With Partial Comparative Information for the Year Ended June 30, 2021)

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities		
Contributions from governmental funds	\$ 855,160	\$ 870,538
Dental claims and other expense payments	<u>(901,567)</u>	<u>(885,590)</u>
Net cash flows from operating activities	(46,407)	(15,052)
Cash flows from investing activities		
Investment income received	<u>—</u>	<u>834</u>
Net change in cash and cash equivalents	(46,407)	(14,218)
Cash and temporary investments		
Beginning of year	<u>602,668</u>	<u>616,886</u>
End of year	<u><u>\$ 556,261</u></u>	<u><u>\$ 602,668</u></u>
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	\$ (61,766)	\$ (25,827)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities		
Changes in assets and liabilities		
Accounts receivable	12,920	87
Accounts and contracts payable	<u>2,439</u>	<u>10,688</u>
Net cash flows from operating activities	<u><u>\$ (46,407)</u></u>	<u><u>\$ (15,052)</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Basic Financial Statements June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Organization

Independent School District No. 273, Edina, Minnesota (the District) was formed and operates pursuant to applicable Minnesota laws and statutes. The District serves pre-kindergarten through 12th grade students attending the District either as a resident of the District or through an open enrollment option election. It is governed by a School Board elected by voters of the District to four-year terms. The District's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

The District's policy is to include in the financial statements all funds, departments, agencies, boards, commissions, and other component units for which the District is considered to be financially accountable.

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

C. Government-Wide Financial Statement Presentation

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

D. Fund Financial Statement Presentation

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

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

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

Internal service funds are presented in proprietary fund financial statements. Proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as described earlier in these notes. Because the principal users of the internal services are the District’s governmental activities, the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. An internal service fund accounts for the financing of goods or services provided by one department to other departments or agencies of the District, or to other governments, on a cost-reimbursement basis. The principal operating revenue of the District’s Internal Service Fund is charges to other district funds for service. Operating expenses for the Internal Service Fund include the costs of providing services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Funds

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

Major Governmental Funds

General Fund – The General Fund is the government’s primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

Capital Projects – Building Construction Fund – The Capital Projects – Building Construction Fund is used to account for financial resources used for the acquisition or construction of major capital facilities authorized by bond issue, capital project levies, or the Long-Term Facilities Maintenance (LTFM) Program.

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

Nonmajor Governmental Funds

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

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

Proprietary Funds

Internal Service Fund – The District’s Internal Service Fund is used to account for dental insurance offered by the District to its employees as a self-insured plan.

E. Budgetary Information

The School Board adopts an annual budget for all governmental funds prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. Budgeted appropriations lapse at year-end. Actual expenditures for the year ended June 30, 2022 exceeded budgeted appropriations by \$444,211 in the General Fund, by \$681,537 in the Food Service Special Revenue Fund, and by \$91,536 in the Community Service Special Revenue Fund. Revenues and other financing sources in excess of budget, along with available fund balances, financed these variances.

F. Cash and Temporary Investments

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. See Note 2 for the District's recurring fair value measurements as of year-end.

G. Receivables

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

H. Inventories

Inventories are recorded using the consumption method of accounting and consist of purchased food or surplus commodities received from the federal government. Purchased food inventory is recorded at cost on a first-in, first-out basis. Surplus commodities are stated at standardized costs, as determined by the U.S. Department of Agriculture.

I. Prepaid Items

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

J. Property Taxes

The majority of district revenue is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between property taxes and state aids by the Legislature based on education funding priorities.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the “tax shift,” which periodically changes the District’s recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year’s levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. Currently, the mandated tax shift recognizes \$3,772,561 of the property tax levy collectible in 2022 as revenue to the District in fiscal year 2021–2022. The remaining portion of the taxes collectible in 2022 is reported as a deferred inflow of resources (property taxes levied for subsequent year).

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 reported as a deferred inflow of resources (unavailable revenue) in the fund financial statements because it is not known to be available to finance the operations of the District in the current year.

K. Capital Assets

Capital assets are capitalized at historical cost, or estimated historical cost if purchased or constructed. Donated assets are recorded at estimated acquisition value at the date of donation. The District defines capital assets as those with an initial, individual cost of \$5,000 or more, which benefit more than one fiscal year. 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. The District does not possess material amounts of infrastructure capital assets. Such items are considered to be part of the cost of buildings or other improvable property.

Capital assets are reported in the government-wide financial statements, but not in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since assets are generally sold for an immaterial amount or scrapped when declared as no longer fit or 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 5 to 15 years for furniture and equipment. Land and construction in progress are not depreciated.

L. Long-Term Obligations

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

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

M. Compensated Absences

Under the terms of union contracts, certain employees accrue vacation and sick leave at varying rates, portions of which may be carried over to future years. Employees are reimbursed for any unused, accrued vacation and related benefits upon termination. Unused sick leave enters into the calculation of severance benefits for some employees upon termination. Compensated absences are accrued in governmental fund financial statements only to the extent they have been used or otherwise matured prior to year-end. Compensated absences, if material, are accrued when earned in the government-wide financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Severance Benefits

The District provides lump sum severance benefits to eligible employees in accordance with provisions in certain collectively bargained contracts. Eligibility for these benefits is based on years of service and/or minimum age requirements. The severance benefit is calculated by converting a portion of unused accumulated sick leave. No individual can receive severance benefits in excess of one year's salary.

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

O. State-Wide Pension Plans

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

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

P. Risk Management and Self-Insurance

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Changes in the balance of dental claim liabilities were as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year-End</u>
2021	\$ 40,637	\$ 896,278	\$ 885,590	\$ 51,325
2022	\$ 51,325	\$ 904,006	\$ 901,567	\$ 53,764

Q. Deferred Outflows/Inflows of Resources

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

The District reports a deferred inflow of resources related to bond refunding deferrals in the government-wide Statement of Net Position. A bond refunding deferral results from the difference in the carrying value of refunded debt and its reacquisition price. These amounts are deferred and amortized over the shorter of the life of the refunded or refunding debt.

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

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

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

R. Interfund Transfers

The General Fund transferred \$3,051,806 to the Capital Projects – Building Construction Fund to allocate revenue that will be expended by the Capital Projects – Building Construction Fund for LTFM projects. Such interfund transfers are reported in the fund financial statements but are eliminated in the government-wide financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Net Position

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

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by any outstanding debt attributable to acquire capital assets.
- **Restricted Net Position** – Consists of net position restricted related to externally imposed constraints established by creditors, grantors, or contributors; or constraints imposed by state statutory provisions.
- **Unrestricted Net Position** – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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

T. Fund Balance Classifications

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. Use of Estimates

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

V. Prior Period Comparative Financial Information/Reclassification

The basic financial statements include certain prior year partial comparative information in total, but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2021, from which the summarized information was derived. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

NOTE 2 – CASH AND INVESTMENTS

A. Components of Cash and Investments

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

Deposits	\$	1,523,783
Investments		<u>68,100,762</u>
Cash and temporary investments	\$	<u>69,624,545</u>

B. Deposits

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

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

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

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The District's deposit policies do not further limit depository choices.

The year-end bank balances of the District's deposits totaled \$1,523,688, which were fully covered by federal deposit insurance or collateral held by the District's agent in the District's name.

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

C. Investments

The District has the following investments at year-end:

Investment Type	Credit Rating	Rating Agency	Fair Value Measurements Using	Interest Rate Risk – Maturity Duration in Years		Total
				Less Than 1 Year	1 to 5	
Negotiable certificates of deposits	Not Rated		Level 2	\$ –	\$ 241,328	\$ 241,328
U.S. treasuries	AA	S&P	Level 2	\$ 3,978,522	\$ –	\$ 3,978,522
Investment pools						
MSDLAF Liquid Class	AAA	S&P	Amortized Cost		No Maturity Date	22,589,968
MSDLAF MAX Class	AAA	S&P	Amortized Cost		No Maturity Date	319,330
MNTrust Investment Shares Portfolio	AA	S&P	Amortized Cost		No Maturity Date	19,950,475
MNTrust Full Flex	Not Rated		Amortized Cost		No Maturity Date	15,021,139
MNTrust Term Series	Not Rated		Amortized Cost	\$ 6,000,000	\$ –	6,000,000
Total investments						<u>\$ 68,100,762</u>

The District's investments include external investment pools managed by Minnesota Trust (MNTrust) and the Minnesota School District Liquid Asset Fund (MSDLAF), which are regulated by Minnesota Statutes and not registered with the Securities and Exchange Commission. The District's investments in these investment pools are measured at the net asset value per share provided by the pools, which are based on amortized cost methods that approximate fair value. There are no restrictions or limitations on withdrawals from the MNTrust Investment Shares Portfolio or MSDLAF Liquid Class investment pools. Investments in the MSDLAF MAX Class must be deposited for a minimum of 14 calendar days with the exception of direct investments of funds distributed by the state of Minnesota. Withdrawals prior to the 14-day restriction period may be subject to a penalty and there is a 24 hour hold on all requests for redemptions. MNTrust Full Flex investments can be withdrawn weekly with one day advance notice. MNTrust Term Series Portfolios are intended to be held until maturity; a participant's withdrawal prior to maturity will require seven-days' notice of redemption and will likely carry a penalty, which could be substantial in that it would be intended to allow the Term Series Portfolio to recoup any associated penalties, charges, losses or other costs associated with the early redemption of the investments therein.

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

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

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

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

The District's investment policy also requires that commercial paper be of corporations organized in the United States; having at least \$1 billion of outstanding corporate paper obligations; rated at the highest classification by Standard and Poor's (A-1) or Moody's Investors Service (P-1); and not be on credit watch for potential downgrades. No more than 50 percent of the District's investments can be in commercial paper on any given day. District policy does not allow investments in derivatives.

Concentration Risk – This is the risk associated with investing a significant portion of the District's investments (considered 5.0 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The District's policies limit the investment on any given day, in any given corporation, to \$1 million.

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 investment maturities; however, the District considers such things as interest rates and cash flow needs when purchasing investments.

NOTE 3 – CAPITAL ASSETS

Capital assets activity for the year is as follows:

	Balance – Beginning of Year	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated					
Land	\$ 5,240,001	\$ –	\$ –	\$ –	\$ 5,240,001
Construction in progress	31,865,085	8,345,382	–	(36,464,216)	3,746,251
Total capital assets, not depreciated/amortized	37,105,086	8,345,382	–	(36,464,216)	8,986,252
Capital assets, depreciated					
Land improvements	26,335,782	–	–	–	26,335,782
Buildings	350,388,566	164,533	–	36,464,216	387,017,315
Furniture and equipment	21,853,716	2,099,522	–	–	23,953,238
Total capital assets, depreciated/amortized	398,578,064	2,264,055	–	36,464,216	437,306,335
Less accumulated depreciation for					
Land improvements	(7,840,650)	(1,225,500)	–	–	(9,066,150)
Buildings	(135,408,528)	(10,583,790)	–	–	(145,992,318)
Furniture and equipment	(15,733,103)	(1,211,710)	–	–	(16,944,813)
Total accumulated depreciation/amortization	(158,982,281)	(13,021,000)	–	–	(172,003,281)
Net capital assets, depreciated/amortized	239,595,783	(10,756,945)	–	36,464,216	265,303,054
Total capital assets, net	\$ 276,700,869	\$ (2,411,563)	\$ –	\$ –	\$ 274,289,306

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

Administration	\$ 49,307
Elementary and secondary regular instruction	3,067,004
Vocational education instruction	88,165
Special education instruction	1,329
Instructional support services	15,464
Pupil support services	731,131
Sites and buildings	9,055,005
Community service	13,595
Total depreciation expense	\$ 13,021,000

NOTE 4 – LONG-TERM LIABILITIES

A. General Obligation Bonds Payable

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

<u>Issue</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Face/Par Value</u>	<u>Final Maturity</u>	<u>Principal Outstanding</u>
Alternative facilities bonds	12/30/2014	3.00–3.50%	\$ 6,050,000	02/01/2035	\$ 6,050,000
School building bonds	07/22/2015	4.00–5.00%	\$ 113,385,000	02/01/2037	99,685,000
Facilities maintenance and building bonds	04/13/2017	2.50–4.00%	\$ 16,350,000	02/01/2031	16,350,000
Facilities maintenance bonds	05/02/2019	3.00–5.00%	\$ 24,075,000	02/01/2036	24,075,000
School building refunding bonds	11/14/2019	5.00%	\$ 19,890,000	02/01/2024	10,640,000
Alternative facilities refunding bonds	11/05/2020	3.00–4.00%	\$ 9,085,000	02/01/2026	8,840,000
Facilities maintenance bonds	05/27/2021	2.00–3.00%	\$ 10,585,000	02/01/2031	10,585,000
School building bonds	09/30/2021	2.00–3.00%	\$ 7,000,000	02/01/2035	7,000,000
Total general obligation bonds payable					<u>\$ 183,225,000</u>

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

B. Certificates of Participation Payable

<u>Issue</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Face/Par Value</u>	<u>Final Maturity</u>	<u>Principal Outstanding</u>
2011C Certificates of Participation	11/17/2011	2.00–3.75%	\$ 1,615,000	04/01/2027	<u>\$ 625,000</u>

The District sold certificates of participation under Minnesota Statutes § 123B.51 to finance the construction of an addition to South View Middle School. Scheduled future ad valorem lease obligation tax levies will be made to finance the retirement of principal and interest payments on the certificates. These certificates of participation are being paid by the General Fund.

C. Financed Purchases Payable

<u>Assets Financed</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Face/Par Value</u>	<u>Final Maturity</u>	<u>Principal Outstanding</u>
Building addition	07/15/2014	3.43%	\$ 2,233,000	01/15/2029	\$ 1,186,795
Apple iPads	05/27/2020	0.00%	\$ 328,950	05/27/2023	80,224
Apple iPads	02/05/2022	1.50%	\$ 65,790	02/05/2024	43,533
School buses	10/25/2021	2.00%	\$ 206,619	11/25/2023	136,599
School buses	08/15/2021	2.40%	\$ 259,328	09/15/2028	224,615
Total financed purchases payable					<u>\$ 1,671,766</u>

The District has entered into various agreements to finance a building addition and purchases of equipment and vehicles. Annual principal and interest on these agreements are being paid from the General Fund.

NOTE 4 – LONG-TERM LIABILITIES (CONTINUED)

D. Minimum Debt Payments

Minimum annual principal and interest payments to maturity for general obligation bonds, certificates of participation, and financed purchases are as follows:

Year Ending June 30,	General Obligation Bonds		Certificates of Participation		Financed Purchases	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 8,015,000	\$ 7,202,577	\$ 115,000	\$ 22,088	\$ 352,050	\$ 50,198
2024	7,625,000	6,772,763	120,000	18,350	279,494	40,516
2025	7,780,000	6,394,913	125,000	14,150	194,793	32,599
2026	10,510,000	6,073,063	130,000	9,775	201,201	26,192
2027	12,495,000	5,674,188	135,000	5,063	207,822	19,570
2028–2032	73,235,000	19,739,538	–	–	436,406	18,375
2033–2037	63,565,000	6,724,525	–	–	–	–
	<u>\$183,225,000</u>	<u>\$ 58,581,567</u>	<u>\$ 625,000</u>	<u>\$ 69,426</u>	<u>\$ 1,671,766</u>	<u>\$ 187,450</u>

E. Other Long-Term Liabilities

The District offers a number of benefits to its employees, including pension, OPEB, and severance benefits for eligible employees based on unused sick leave, as further described elsewhere in these notes. Such benefits are paid primarily from the General Fund.

District employees participate in three defined benefit pension plans, including two state-wide, cost-sharing, multiple-employer plans, and a single-employer plan administered by the District. The following is a summary of the net/total pension liabilities, deferred outflows and inflows of resources, and pension expense reported for these plans as of and for the year ended June 30, 2022:

Pension Plans	Net/Total Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
State-wide, multiple-employer – PERA	\$ 11,701,028	\$ 8,922,629	\$ 11,355,440	\$ (202,947)
State-wide, multiple-employer – TRA	42,734,560	23,933,563	75,131,790	1,523,954
Single-employer – District	15,205,578	2,384,722	309,479	1,532,527
Total	<u>\$ 69,641,166</u>	<u>\$ 35,240,914</u>	<u>\$ 86,796,709</u>	<u>\$ 2,853,534</u>

F. Changes in Long-Term Liabilities

	Beginning of Year	Additions	Retirements	End of Year	Due Within One Year
General obligation bonds payable	\$ 183,765,000	\$ 7,000,000	\$ 7,540,000	\$ 183,225,000	\$ 8,015,000
Certificates of participation payable	735,000	–	110,000	625,000	115,000
Unamortized premiums	14,202,540	357,053	1,604,061	12,955,532	–
Financed purchases payable	1,492,912	531,737	352,883	1,671,766	352,050
Severance benefits payable	472,756	94,294	178,394	388,656	116,811
Net/total pension liabilities	103,195,273	13,412,267	46,966,374	69,641,166	1,112,883
Total OPEB liability	21,482,253	1,875,594	1,094,351	22,263,496	1,779,736
	<u>\$ 325,345,734</u>	<u>\$ 23,270,945</u>	<u>\$ 57,846,063</u>	<u>\$ 290,770,616</u>	<u>\$ 11,491,480</u>

NOTE 5 – FUND BALANCES

The table below presents a breakdown of governmental fund equity components as defined earlier in these notes. State mandated restrictions that have an accumulated deficit at June 30, if any, are included in unassigned fund balance in the District’s financial statements in accordance with accounting principles generally accepted in the United States of America. However, a description of any deficit balance restrictions is included herein since the District has specific authority to future resources for such deficits. At June 30, 2022, a summary of the District’s governmental fund balance classifications are as follows:

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total
Nonspendable					
Inventory	\$ –	\$ –	\$ –	\$ 21,658	\$ 21,658
Prepaid items	2,925	–	–	–	2,925
Total nonspendable	2,925	–	–	21,658	24,583
Restricted					
Student activities	26,404	–	–	–	26,404
Staff development	119,566	–	–	–	119,566
Operating capital	2,308,787	–	–	–	2,308,787
LTFM	378,883	6,830,125	–	–	7,209,008
Building construction	–	4,583,781	–	–	4,583,781
Debt service	–	–	3,451,305	–	3,451,305
Food service	–	–	–	1,277,651	1,277,651
Community education	–	–	–	1,217,494	1,217,494
ECFE	–	–	–	299,864	299,864
School readiness	–	–	–	46,105	46,105
Community service	–	–	–	48,867	48,867
Total restricted	2,833,640	11,413,906	3,451,305	2,889,981	20,588,832
Committed					
Cash flow	1,098,955	–	–	–	1,098,955
Assigned					
Separation/retirement benefits	3,818,111	–	–	–	3,818,111
Carryover	588,432	–	–	–	588,432
Literacy and virtual programming	1,044,193	–	–	–	1,044,193
Subsequent year’s budget	544,625	–	–	–	544,625
Total assigned	5,995,361	–	–	–	5,995,361
Unassigned					
	8,191,141	–	–	–	8,191,141
Total	\$ 18,122,022	\$ 11,413,906	\$ 3,451,305	\$ 2,911,639	\$ 35,898,872

The School Board has formally adopted a fund balance policy regarding maintaining a minimum unassigned General Fund balance goal of 6.0 percent of budgeted unassigned General Fund expenditures. At June 30, 2022, the unassigned fund balance of the General Fund was 7.4 percent of budgeted unassigned expenditures for fiscal 2023.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

A. Plan Descriptions

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

1. General Employees Retirement Fund (GERF)

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

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

2. Teachers Retirement Association (TRA)

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

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

B. Benefits Provided

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

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

1. GERF Benefits

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

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.0 percent of the cost of living adjustment announced by the Social Security Administration, with a minimum increase of at least 1.0 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase, will receive the full increase. For recipients receiving the annuity or benefit for at least one month, but less than a full year as of the June 30 before the effective date of the increase, will receive a reduced prorated increase. For members retiring on January 1, 2024 or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. TRA Benefits

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

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

Tier I Benefits

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

With these provisions:

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

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Tier II Benefits

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

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

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

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

C. Contributions

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

1. GERF Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Coordinated Plan members were required to contribute 6.5 percent of their annual covered salary in fiscal year 2022 and the District was required to contribute 7.5 percent for Coordinated Plan members. The District's contributions to the GERF for the year ended June 30, 2022, were \$1,626,519. The District's contributions were equal to the required contributions as set by state statutes.

2. TRA Contributions

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

	Year Ended June 30,					
	2020		2021		2022	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic Plan	11.00 %	11.92 %	11.00 %	12.13 %	11.00 %	12.34 %
Coordinated Plan	7.50 %	7.92 %	7.50 %	8.13 %	7.50 %	8.34 %

The District's contributions to the TRA for the plan's fiscal year ended June 30, 2022, were \$5,166,345. The District's contributions were equal to the required contributions for each year as set by state statutes.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

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

	<i>in thousands</i>
Employer contributions reported in the TRA’s Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position	\$ 448,829
Add employer contributions not related to future contribution efforts	379
Deduct the TRA’s contributions not included in allocation	<u>(538)</u>
Total employer contributions	448,670
Total nonemployer contributions	<u>37,840</u>
Total contributions reported in the Schedule of Employer and Nonemployer Allocations	<u>\$ 486,510</u>

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

D. Pension Costs

1. GERF Pension Costs

At June 30, 2022, the District reported a liability of \$11,701,028 for its proportionate share of the General Employees Fund’s net pension liability. The District’s net pension liability reflected a reduction due to the state of Minnesota’s contribution of \$16 million. The state of Minnesota is considered a nonemployer contributing entity and the state’s contribution meets the definition of a special funding situation. The state of Minnesota’s proportionate share of the net pension liability associated with the District totaled \$357,366. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportionate share of the net pension liability was based on the District’s contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2020 through June 30, 2021, relative to the total employer contributions received from all of the PERA’s participating employers. The District’s proportionate share was 0.2740 percent at the end of the measurement period and 0.2860 percent for the beginning of the period.

District’s proportionate share of the net pension liability	\$ 11,701,028
State’s proportionate share of the net pension liability associated with the District	\$ 357,366

For the year ended June 30, 2022, the District recognized negative pension expense of \$231,781 for its proportionate share of the GERF’s pension expense. In addition, the District recognized an additional \$28,834 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota’s pension expense for the annual \$16 million contribution.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

At June 30, 2022, the District reported its proportionate share of the GERF’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 74,301	\$ 359,899
Changes in actuarial assumptions	7,144,406	269,328
Net collective difference between projected and actual investment earnings	–	10,097,860
Changes in proportion	77,403	628,353
District’s contributions to the GERF subsequent to the measurement date	<u>1,626,519</u>	<u>–</u>
Total	<u>\$ 8,922,629</u>	<u>\$ 11,355,440</u>

The \$1,626,519 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2023	\$ (738,301)
2024	\$ (303,445)
2025	\$ (253,626)
2026	\$ (2,763,958)

2. TRA Pension Costs

At June 30, 2022, the District reported a liability of \$42,734,560 for its proportionate share of the TRA’s net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on the District’s contributions to the TRA in relation to total system contributions, including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District’s proportionate share was 0.9765 percent at the end of the measurement period and 0.9701 percent for the beginning of the period.

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

District’s proportionate share of the net pension liability	\$ 42,734,560
State’s proportionate share of the net pension liability associated with the District	\$ 3,604,328

For the year ended June 30, 2022, the District recognized pension expense of \$1,564,311. It also recognized \$40,357 as a decrease to pension expense for the support provided by direct aid.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

At June 30, 2022, the District had deferred resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 1,149,856	\$ 1,199,757
Changes in actuarial assumptions	15,660,324	38,039,866
Net collective difference between projected and actual investment earnings on pension plan investments	–	35,849,674
Changes in proportion	1,957,038	42,493
District’s contributions to the TRA subsequent to the measurement date	<u>5,166,345</u>	<u>–</u>
Total	<u>\$ 23,933,563</u>	<u>\$ 75,131,790</u>

A total of \$5,166,345 reported as deferred outflows of resources related to pensions resulting from district contributions to the TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amount</u>
2023	\$ (27,284,800)
2024	\$ (20,709,046)
2025	\$ (5,049,711)
2026	\$ (6,416,314)
2027	\$ 3,095,299

E. Long-Term Expected Return on Investment

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

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

<u>Asset Class</u>	<u>Target Allocation</u>		<u>Long-Term Expected Real Rate of Return</u>
	<u>GERF</u>	<u>TRA</u>	
Domestic equity	33.50 %	35.50 %	5.10 %
International equity	16.50	17.50	5.30 %
Private markets	25.00	25.00	5.90 %
Fixed income	25.00	20.00	0.75 %
Unallocated cash	–	2.00	– %
Total	<u>100.00 %</u>	<u>100.00 %</u>	

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Assumptions	GERF	TRA
Inflation	2.25%	2.50%
Wage growth rate		2.85% before July 1, 2028, and 3.25% thereafter
Projected salary increase	3.00%	
Active member payroll growth		2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Investment rate of return	6.50%	7.00%

1. GERF

The long-term rate of return on pension plan investments used in the determination of the total liability is 6.50 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.50 percent was deemed to be within that range of reasonableness for financial reporting purposes.

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

Salary growth assumptions in the GERF Plan range in annual increments from 10.25 percent after one year of service to 3.00 percent after 29 years of service, and 6.00 percent per year thereafter.

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

Actuarial assumptions for the GERF Plan are reviewed every four years. The most recent four-year experience study for the GERF Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation.

2. TRA

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on RP-2014 tables for the TRA for males and females, as appropriate, with slight adjustments to fit the TRA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.00 percent for January 2020 through January 2023, then increasing by 0.10 percent each year, up to 1.50 percent annually.

Actuarial assumptions for the TRA Plan were based on the results of actuarial experience studies. The most recent experience study in the TRA Plan was completed in 2015, with economic assumptions updated in 2017.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

The following changes in actuarial assumptions occurred in 2021:

1. GERF

CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return assumption was changed from 7.50 percent to 7.00 percent.

G. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2021 was 6.50 percent. The discount rate used to measure the total pension liability at the prior measurement date was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

2. TRA

The discount rate used to measure the total pension liability was 7.00 percent. The discount rate used to measure the total pension liability at the prior measurement date was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2021 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

H. Pension Liability Sensitivity

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

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
GERF discount rate	5.50%	6.50%	7.50%
District’s proportionate share of the GERF net pension liability	\$ 23,864,123	\$ 11,701,028	\$ 1,720,465
TRA discount rate	6.00%	7.00%	8.00%
District’s proportionate share of the TRA net pension liability	\$ 86,325,891	\$ 42,734,560	\$ 6,986,193

I. Pension Plan Fiduciary Net Position

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

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

NOTE 7 – DEFINED BENEFIT PENSION PLAN – DISTRICT

A. Plan Description

The District provides pension benefits to certain eligible employees through its Pension Benefits Plan, a single-employer defined benefit plan administered by the District. The following employee groups receive the benefit: Superintendent, Superintendent’s Advisory Council, Administrators (Edina Administrative Council), Controller, Director of Buildings and Grounds, Teachers, Classified Supervisors, and Edina Professional Association of Support Staff. All pension benefits are based on contractual agreements with these employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. The benefits are calculated using a predetermined number of days depending on the employee group, multiplied by the employee’s daily base pay, or in certain cases, a fixed amount per year of service. Payments are made in either a lump sum or installments to a 403(b) plan or in a lump sum directly to the employee. These contractual agreements do not include any specific contribution or funding requirements. The plan does not issue a separate financial report.

B. Contributions and Funding Policy

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District has not established a trust fund to finance these pension benefits.

NOTE 7 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

C. Membership

Membership in the plan consisted of the following as of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	50
Active plan members	<u>754</u>
Total members	<u><u>804</u></u>

D. Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial study with a valuation date as of July 1, 2020 and measurement date as of July 1, 2021, using the entry-age method and the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.10%
20-year municipal bond yield	2.10%
Inflation rate	2.50%
Salary increases	Service graded table

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale. The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

The municipal bond rate assumption was set by considering published rate information for 20-year high quality, tax-exempt, general obligation municipal bonds as of the measurement date.

E. Discount Rate

The discount rate used to measure the total pension liability was 2.10 percent. The projection of cash flows used to determine the discount rate was determined by estimating the long-term investment yield on the employer funds that will be used to pay benefits as they come due. Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year municipal bond yield rate. The District's discount rate used in the prior measurement date was 2.40 percent.

F. Changes in the Total Pension Liability

	<u>Total Pension Liability</u>
Beginning balance	\$ 14,375,977
Changes for the year	
Service cost	1,064,687
Interest	360,618
Assumption changes	239,059
Benefit payments	<u>(834,763)</u>
Total net changes	<u>829,601</u>
Ending balance	<u><u>\$ 15,205,578</u></u>

NOTE 7 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

G. Total Pension Liability Sensitivity to Discount Rate Changes

The following presents the total pension liability of the District, as well as what the District’s total pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Pension discount rate	1.10%	2.10%	3.10%
Total pension liability	\$ 16,182,076	\$ 15,205,578	\$ 14,257,485

H. Pension Expense and Related Deferred Outflows and Deferred Inflows of Resources

The District recognized pension expense of \$1,532,527 in the current year, and at year-end reported the following deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 683,224	\$ –
Changes in actuarial assumptions	588,615	309,479
District’s contributions subsequent to the measurement date	<u>1,112,883</u>	<u>–</u>
Total	<u>\$ 2,384,722</u>	<u>\$ 309,479</u>

A total of \$1,112,883 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the total pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense</u>
2023	\$ 107,222
2024	\$ 107,222
2025	\$ 107,222
2026	\$ 107,222
2027	\$ 107,222
Thereafter	\$ 426,250

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

A. Plan Description and Benefits Provided

The District provides post-employment benefits to certain eligible employees through a single-employer defined benefit OPEB Plan administered by the District. All post-employment benefits are based on contractual agreements with employee groups, with benefit eligibility based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements. The plan does not issue a separate financial report.

All retirees of the District have the option under state law to continue their health insurance coverage through the District from the time of retirement until the employee reaches the age of eligibility for Medicare. For members of certain employee groups, the District pays for all or part of the eligible retiree's premiums for medical and/or dental insurance from the time of retirement until the employee reaches the age of eligibility for Medicare. Benefits paid by the District differ by bargaining unit, with some contracts specifying a certain dollar amount per month, and some covering premium costs as defined within each collective bargaining agreement. Retirees not eligible for these district-paid premium benefits must pay the full district premium rate for their coverage.

The District is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees, whether the premiums are paid by the District or the retiree. Consequently, participating retirees are considered to receive a secondary benefit known as an "implicit rate subsidy." This benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the District's younger and statistically healthier active employees.

B. Funding Policy

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District has not established a trust fund to finance these OPEB benefits.

C. Membership

Membership in the plan consisted of the following as of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	87
Active plan members	<u>1,123</u>
Total members	<u><u>1,210</u></u>

D. Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial study with a valuation date as of July 1, 2020 and measurement date as of July 1, 2021, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.10%
20-year municipal bond yield	2.10%
Inflation rate	2.50%
Salary increases	Service graded table
Medical trend rate	6.25% grading to 5.00% over 5 years, and then to 4.00% over the next 48 years
Dental trend rate	4.00%

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers), with MP-2019 Generational Improvement Scale. The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

Future retirees electing coverage is assumed to be 100 percent when a pre-age 65 subsidy is available, and 50 percent when a pre-age 65 subsidy is not available. Married future retirees electing spouse coverage is assumed to be 100 percent when a pre-age 65 subsidy is available, and 25 percent when a pre-age 65 subsidy is not available.

The municipal bond rate assumption was set by considering published rate information for 20-year high-quality, tax-exempt, general obligation municipal bonds as of the measurement date.

E. Discount Rate

The discount rate used to measure the total OPEB liability was 2.10 percent. The projection of cash flows used to determine the discount rate was determined by estimating the long-term investment yield on the employer funds that will be used to pay benefits as they come due. Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year municipal bond yield rate. The District discount rate used in the prior measurement date was 2.40 percent.

F. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Beginning balance	\$ 21,482,253
Changes for the year	
Service cost	1,416,201
Interest	531,817
Assumption changes	320,867
Benefit payments	<u>(1,487,642)</u>
Total net changes	<u>781,243</u>
Ending balance	<u>\$ 22,263,496</u>

G. Total OPEB Liability Sensitivity to Discount and Healthcare Cost Trend Rate Changes

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
OPEB discount rate	1.10%	2.10%	3.10%
Total OPEB liability	\$ 23,546,811	\$ 22,263,496	\$ 20,993,863

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Cost Trend Rates	Healthcare Cost Trend Rates	1% Increase in Healthcare Cost Trend Rates
Medical trend rate	5.25% grading to 4.00%, then 3.00%	6.25% grading to 5.00%, then 4.00%	7.25% grading to 6.00%, then 5.00%
Dental trend rate	3.00%	4.00%	5.00%
Total OPEB liability	\$ 20,361,414	\$ 22,263,496	\$ 24,476,671

H. OPEB Expense and Related Deferred Outflows and Deferred Inflows of Resources

The District recognized OPEB expense of \$1,875,594 in the current year, and at year-end reported the following deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ –	\$ 891,891
Changes in actuarial assumptions	692,716	–
District’s contributions subsequent to the measurement date	<u>1,779,736</u>	<u>–</u>
Total	<u>\$ 2,472,452</u>	<u>\$ 891,891</u>

A total of \$1,779,736 reported as deferred outflows of resources related to OPEB resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Pension Expense
2023	\$ (72,424)
2024	\$ (72,424)
2025	\$ (72,424)
2026	\$ (72,424)
2027	\$ (72,422)
Thereafter	\$ 162,943

NOTE 9 – FLEXIBLE BENEFIT PLAN

The District has a flexible benefit plan, which is classified as a “cafeteria plan” (the Plan) under § 125 of the IRC. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pretax dollars withheld from payroll checks to the Plan for healthcare and dependent care benefits. Payments are made from the Plan to participating employees upon submitting a request for reimbursement of eligible expenses actually incurred by the participant.

Before the beginning of the Plan year, which is from January 1 to December 31, each participant designates a total amount of pretax dollars to be contributed to the Plan during the year. The Plan is administered by an outside administrator and is accounted for in the District’s General Fund. 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 Plan, whether or not such contributions have been made.

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

NOTE 10 – COMMITMENTS AND CONTINGENCIES

A. Federal and State Revenues

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

B. Legal Claims

The District has the usual and customary types of miscellaneous legal claims pending at year-end, mostly of a minor nature and usually covered by insurance carried for that purpose. Although the outcomes of these claims are not presently determinable, the District believes that the resolution of these matters will not have a material adverse effect on its financial position.

NOTE 11 – SUBSEQUENT EVENTS

In November 2022, the District issued \$14,200,000 of Certificates of Participation, Series 2022A. The certificates bear a true interest cost of 3.85 percent and have a final maturity date of April 1, 2038.

REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 273

Public Employees Retirement Association Pension Benefits Plan
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
 Year Ended June 30, 2022

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.2999%	\$ 14,087,800	\$ -	\$ 14,087,800	\$ 15,747,600	89.46%	78.70%
06/30/2016	06/30/2015	0.2742%	\$ 14,210,468	\$ -	\$ 14,210,468	\$ 16,108,678	88.22%	78.20%
06/30/2017	06/30/2016	0.2774%	\$ 22,523,504	\$ 294,246	\$ 22,817,750	\$ 17,218,936	130.81%	68.90%
06/30/2018	06/30/2017	0.2894%	\$ 18,475,105	\$ 232,340	\$ 18,707,445	\$ 18,646,353	99.08%	75.90%
06/30/2019	06/30/2018	0.2896%	\$ 16,065,821	\$ 526,989	\$ 16,592,810	\$ 18,550,623	86.61%	79.50%
06/30/2020	06/30/2019	0.2832%	\$ 15,657,494	\$ 486,646	\$ 16,144,140	\$ 20,000,631	78.29%	80.20%
06/30/2021	06/30/2020	0.2860%	\$ 17,147,008	\$ 528,718	\$ 17,675,726	\$ 20,329,984	84.34%	79.10%
06/30/2022	06/30/2021	0.2740%	\$ 11,701,028	\$ 357,366	\$ 12,058,394	\$ 19,693,058	59.42%	87.00%

Public Employees Retirement Association Pension Benefits Plan
 Schedule of District Contributions
 Year Ended June 30, 2022

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 1,195,515	\$ 1,195,515	\$ -	\$ 16,108,678	7.42%
06/30/2016	\$ 1,291,318	\$ 1,291,318	\$ -	\$ 17,218,936	7.50%
06/30/2017	\$ 1,398,478	\$ 1,398,478	\$ -	\$ 18,646,353	7.50%
06/30/2018	\$ 1,391,159	\$ 1,391,159	\$ -	\$ 18,550,623	7.50%
06/30/2019	\$ 1,492,966	\$ 1,492,966	\$ -	\$ 20,000,631	7.46%
06/30/2020	\$ 1,527,748	\$ 1,527,748	\$ -	\$ 20,329,984	7.51%
06/30/2021	\$ 1,476,311	\$ 1,476,311	\$ -	\$ 19,693,058	7.50%
06/30/2022	\$ 1,626,519	\$ 1,626,519	\$ -	\$ 21,643,669	7.51%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 273

Teachers Retirement Association Pension Benefits Plan
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
 Year Ended June 30, 2022

District Fiscal Year-End Date	TRA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.9949%	\$ 45,844,276	\$ 3,225,114	\$ 49,069,390	\$ 45,414,080	100.95%	81.50%
06/30/2016	06/30/2015	0.9238%	\$ 57,146,166	\$ 7,009,435	\$ 64,155,601	\$ 46,887,773	121.88%	76.80%
06/30/2017	06/30/2016	0.9434%	\$225,023,410	\$ 22,586,637	\$247,610,047	\$ 48,890,860	460.26%	44.88%
06/30/2018	06/30/2017	0.9473%	\$189,098,264	\$ 18,280,007	\$207,378,271	\$ 50,958,882	371.08%	51.57%
06/30/2019	06/30/2018	0.9661%	\$ 60,680,123	\$ 5,701,256	\$ 66,381,379	\$ 53,228,684	114.00%	78.07%
06/30/2020	06/30/2019	0.9711%	\$ 61,898,118	\$ 5,477,592	\$ 67,375,710	\$ 52,764,016	117.31%	78.21%
06/30/2021	06/30/2020	0.9701%	\$ 71,672,288	\$ 6,006,361	\$ 77,678,649	\$ 56,562,354	126.71%	75.48%
06/30/2022	06/30/2021	0.9765%	\$ 42,734,560	\$ 3,604,328	\$ 46,338,888	\$ 58,442,263	73.12%	86.63%

Teachers Retirement Association Pension Benefits Plan
 Schedule of District Contributions
 Year Ended June 30, 2022

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 3,516,583	\$ 3,516,583	\$ -	\$ 46,887,773	7.50%
06/30/2016	\$ 3,680,210	\$ 3,680,210	\$ -	\$ 48,890,860	7.53%
06/30/2017	\$ 3,820,933	\$ 3,820,933	\$ -	\$ 50,958,882	7.50%
06/30/2018	\$ 3,990,842	\$ 3,990,842	\$ -	\$ 53,228,684	7.50%
06/30/2019	\$ 4,071,634	\$ 4,071,634	\$ -	\$ 52,764,016	7.72%
06/30/2020	\$ 4,470,670	\$ 4,470,670	\$ -	\$ 56,562,354	7.90%
06/30/2021	\$ 4,751,341	\$ 4,751,341	\$ -	\$ 58,442,263	8.13%
06/30/2022	\$ 5,166,345	\$ 5,166,345	\$ -	\$ 61,966,812	8.34%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 273

Pension Benefits Plan
 Schedule of Changes in the District's Total
 Pension Liability and Related Ratios
 Year Ended June 30, 2022

	District Fiscal Year Ended June 30,					
	2017	2018	2019	2020	2021	2022
Total pension liability						
Service cost	\$ 706,737	\$ 669,633	\$ 712,907	\$ 784,741	\$ 987,492	\$ 1,064,687
Interest	326,649	332,966	390,691	448,042	431,916	360,618
Assumption changes	–	(370,946)	(121,816)	334,570	147,110	239,059
Plan changes	–	–	74,470	–	(3,674)	–
Differences between expected and actual experience	–	–	756,667	–	218,511	–
Benefit payments	(794,118)	(762,623)	(567,874)	(581,302)	(696,030)	(834,763)
Net change in total pension liability	239,268	(130,970)	1,245,045	986,051	1,085,325	829,601
Total pension liability – beginning of year	10,951,258	11,190,526	11,059,556	12,304,601	13,290,652	14,375,977
Total pension liability – end of year	<u>\$ 11,190,526</u>	<u>\$ 11,059,556</u>	<u>\$ 12,304,601</u>	<u>\$ 13,290,652</u>	<u>\$ 14,375,977</u>	<u>\$ 15,205,578</u>
Covered-employee payroll	<u>\$ 48,516,585</u>	<u>\$ 49,972,083</u>	<u>\$ 57,844,851</u>	<u>\$ 59,580,197</u>	<u>\$ 57,275,903</u>	<u>\$ 58,997,180</u>
Total pension liability as a percentage of covered-employee payroll	<u>23.07%</u>	<u>22.13%</u>	<u>21.27%</u>	<u>22.31%</u>	<u>25.10%</u>	<u>25.77%</u>

Note 1: The District has not established a trust fund to finance GASB Statement No. 73 related benefits.

Note 2: The District implemented GASB Statement No. 73 for the year ended June 30, 2017. The schedules within the RSI section require a 10-year presentation. Additional years will be presented as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 273

Other Post-Employment Benefits Plan
 Schedule of Changes in the District's Total
 OPEB Liability and Related Ratios
 Year Ended June 30, 2022

	District Fiscal Year Ended June 30,				
	2018	2019	2020	2021	2022
Total OPEB liability					
Service cost	\$ 1,168,447	\$ 1,082,683	\$ 1,187,453	\$ 1,316,083	\$ 1,416,201
Interest	670,515	697,232	697,658	662,415	531,817
Assumption changes	–	5,718	480,367	108,111	320,867
Differences between expected and actual experience	–	(1,470,574)	–	(96,313)	–
Benefit payments	(953,365)	(981,707)	(1,005,875)	(1,111,887)	(1,487,642)
Net change in total OPEB liability	885,597	(666,648)	1,359,603	878,409	781,243
Total OPEB liability					
Beginning of year	19,025,292	19,910,889	19,244,241	20,603,844	21,482,253
End of year	<u>\$ 19,910,889</u>	<u>\$ 19,244,241</u>	<u>\$ 20,603,844</u>	<u>\$ 21,482,253</u>	<u>\$ 22,263,496</u>
Covered-employee payroll	<u>\$ 62,990,740</u>	<u>\$ 69,887,838</u>	<u>\$ 71,984,473</u>	<u>\$ 67,776,263</u>	<u>\$ 69,809,551</u>
Total OPEB liability as a percentage of covered-employee payroll	<u>31.61%</u>	<u>27.54%</u>	<u>28.62%</u>	<u>31.70%</u>	<u>31.89%</u>

Note 1: The District has not established a trust fund to finance GASB Statement No. 75 related benefits.

Note 2: The District implemented GASB Statement No. 75 for the year ended June 30, 2018. The schedules within the RSI section require a 10-year presentation. Additional years will be presented as they become available.

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INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Required Supplementary Information
June 30, 2022

PERA – GENERAL EMPLOYEES RETIREMENT FUND

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 CHANGES IN PLAN PROVISIONS

- Augmentation for current privatized members was reduced to 2.00 percent for the period July 1, 2020, through December 31, 2023, and zero percent thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25 percent less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years two through five, and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 Table to the Pub-2010 General Mortality Table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 Disabled Annuitant Mortality Table to the Pub-2010 General/Teacher Disabled Annuitant Mortality Table, with adjustments.
- The mortality improvement scale was changed from MP-2018 to MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100.00 percent joint and survivor option changed from 35.00 percent to 45.00 percent. The assumed number of married female new retirees electing the 100.00 percent joint and survivor option changed from 15.00 percent to 30.00 percent. The corresponding number of married new retirees electing the life annuity option was adjusted accordingly.

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Required Supplementary Information (continued)
June 30, 2022

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2019 CHANGES IN PLAN PROVISIONS

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

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to zero percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.00 percent per year, with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio, to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044, and 2.50 percent per year thereafter, to 1.25 percent per year.

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Required Supplementary Information (continued)
June 30, 2022

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2017 CHANGES IN PLAN PROVISIONS

- The state's contribution for the Minneapolis Employees Retirement Fund equals \$16.0 million in 2017 and 2018, and \$6.0 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21.0 million to \$31.0 million in calendar years 2019 to 2031. The state's contribution changed from \$16.0 million to \$6.0 million in calendar years 2019 to 2031.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The Combined Service Annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and nonvested deferred members. The revised CSA loads are now zero percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for nonvested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year for all years, to 1.00 percent per year through 2044, and 2.50 percent per year thereafter.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2035, and 2.50 percent per year thereafter, to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate was changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth, and 2.50 percent for inflation.

2015 CHANGES IN PLAN PROVISIONS

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Retirement Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892.0 million. Upon consolidation, state and employer contributions were revised; the state's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2030, and 2.50 percent per year thereafter, to 1.00 percent per year through 2035, and 2.50 percent per year thereafter.

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Required Supplementary Information (continued)
June 30, 2022

TEACHERS RETIREMENT ASSOCIATION (TRA)

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return assumption was changed from 7.50 percent to 7.00 percent.

2018 CHANGES IN PLAN PROVISIONS

- The cost of living adjustment (COLA) was reduced from 2.00 percent each January 1 to 1.00 percent, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.10 percent each year until reaching the ultimate rate of 1.50 percent on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit, are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.50 percent if the funded ratio was at least 90.00 percent for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.00 percent to 3.00 percent, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.50 percent to 7.50 percent, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years, (7.71 percent in 2018, 7.92 percent in 2019, 8.13 percent in 2020, 8.34 percent in 2021, 8.55 percent in 2022, and 8.75 percent in 2023). In addition, the employee contribution rate will increase from 7.50 percent to 7.75 percent on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return assumption was changed from 8.50 percent to 7.50 percent.
- The single discount rate changed from 5.12 percent to 7.50 percent.

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Required Supplementary Information (continued)
June 30, 2022

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The COLA was assumed to increase from 2.00 percent annually to 2.50 percent annually on July 1, 2045.
- The COLA was not assumed to increase to 2.50 percent, but remain at 2.00 percent for all future years.
- Adjustments were made to the CSA loads. The active load was reduced from 1.40 percent to zero percent, the vested inactive load increased from 4.00 percent to 7.00 percent, and the nonvested inactive load increased from 4.00 percent to 9.00 percent.
- The investment return assumption was changed from 8.00 percent to 7.50 percent.
- The price inflation assumption was lowered from 2.75 percent to 2.50 percent.
- The payroll growth assumption was lowered from 3.50 percent to 3.00 percent.
- The general wage growth assumption was lowered from 3.50 percent to 2.85 percent for 10 years, followed by 3.25 percent thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.
- The single discount rate changed from 4.66 percent to 5.12 percent.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The single discount rate was changed from 8.00 percent to 4.66 percent.

2015 CHANGES IN PLAN PROVISIONS

- The Duluth Teachers Retirement Fund Association was merged into the TRA on June 30, 2015.

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

- The annual COLA for the June 30, 2015 valuation assumed 2.00 percent. The prior year valuation used 2.00 percent, with an increase to 2.50 percent commencing in 2034.
- The discount rate used to measure the total pension liability was 8.00 percent. This is a decrease from the discount rate at the prior measurement date of 8.25 percent.

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Required Supplementary Information (continued)
June 30, 2022

PENSION BENEFITS PLAN

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.40 percent to 2.10 percent.

2020 CHANGES IN PLAN PROVISIONS

- The Community Education Service Coordinators are no longer eligible for this benefit.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00 percent per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 3.10 percent to 2.40 percent.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.50 percent to 3.10 percent.

2018 CHANGES IN PLAN PROVISIONS

- Severance benefits are now available for the Edina Professional Association of Support Staff and the Superintendent.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The discount rate was changed from 3.40 percent to 3.50 percent.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.90 percent to 3.40 percent.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality table was updated from RP-2000 projected to 2014 with Scale BB, to the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale.
- The withdrawal table for all employees and retirement tables for only employees eligible to retire with Rule of 90 also were updated.
- The discount rate was changed from 4.00 percent to 2.90 percent.

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Required Supplementary Information (continued)
June 30, 2022

OTHER POST-EMPLOYMENT BENEFITS PLAN

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.40 percent to 2.10 percent.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collateral Mortality Tables with MP-2017 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00 percent per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 3.10 percent to 2.40 percent.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.50 percent to 3.10 percent.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The discount rate was changed from 3.40 percent to 3.50 percent.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.90 percent to 3.40 percent.

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SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 273

Nonmajor Governmental Funds
 Combining Balance Sheet
 as of June 30, 2022

	Special Revenue Funds		Total
	Food Service	Community Service	
Assets			
Cash and temporary investments	\$ 1,525,154	\$ 3,301,174	\$ 4,826,328
Receivables			
Current taxes	–	541,252	541,252
Delinquent taxes	–	9,070	9,070
Accounts and interest	–	1,628	1,628
Due from other governmental units	31,759	39,258	71,017
Inventory	21,658	–	21,658
Total assets	\$ 1,578,571	\$ 3,892,382	\$ 5,470,953
Liabilities			
Salaries and benefits payable	\$ 13	\$ 86,419	\$ 86,432
Accounts and contracts payable	33,201	112,599	145,800
Due to other governmental units	–	5,202	5,202
Unearned revenue	246,048	977,527	1,223,575
Total liabilities	279,262	1,181,747	1,461,009
Deferred inflows of resources			
Property taxes levied for subsequent year	–	1,090,648	1,090,648
Deferred revenue – delinquent taxes	–	7,657	7,657
Total deferred inflows of resources	–	1,098,305	1,098,305
Fund balances			
Nonspendable	21,658	–	21,658
Restricted	1,277,651	1,612,330	2,889,981
Total fund balances	1,299,309	1,612,330	2,911,639
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,578,571	\$ 3,892,382	\$ 5,470,953

INDEPENDENT SCHOOL DISTRICT NO. 273

Nonmajor Governmental Funds
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 2022

	Special Revenue Funds		Total
	Food Service	Community Service	
Revenue			
Local sources			
Property taxes	\$ -	\$ 1,118,925	\$ 1,118,925
Investment earnings	1,979	2,639	4,618
Other	352,581	7,199,115	7,551,696
State sources	74,774	571,274	646,048
Federal sources	3,696,542	108,900	3,805,442
Total revenue	<u>4,125,876</u>	<u>9,000,853</u>	<u>13,126,729</u>
Expenditures			
Current			
Food service	3,732,088	-	3,732,088
Community service	-	8,021,126	8,021,126
Capital outlay	16,321	56,369	72,690
Total expenditures	<u>3,748,409</u>	<u>8,077,495</u>	<u>11,825,904</u>
Net change in fund balances	377,467	923,358	1,300,825
Fund balances			
Beginning of year	<u>921,842</u>	<u>688,972</u>	<u>1,610,814</u>
End of year	<u>\$ 1,299,309</u>	<u>\$ 1,612,330</u>	<u>\$ 2,911,639</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

General Fund
Comparative Balance Sheet
as of June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Cash and temporary investments	\$ 38,858,438	\$ 38,310,611
Receivables		
Current taxes	23,124,607	22,339,585
Delinquent taxes	343,380	403,361
Accounts and interest	136,620	357,062
Due from other governmental units	11,183,296	10,464,280
Prepaid items	<u>2,925</u>	<u>–</u>
Total assets	<u>\$ 73,649,266</u>	<u>\$ 71,874,899</u>
Liabilities		
Salaries and benefits payable	\$ 9,484,009	\$ 11,136,020
Accounts and contracts payable	2,564,886	1,224,750
Due to other governmental units	367,494	370,717
Unearned revenue	<u>19,001</u>	<u>432,491</u>
Total liabilities	12,435,390	13,163,978
Deferred inflows of resources		
Property taxes levied for subsequent year	42,823,515	40,866,739
Unavailable revenue – delinquent taxes	<u>268,339</u>	<u>280,576</u>
Total deferred inflows of resources	43,091,854	41,147,315
Fund balances		
Nonspendable for prepaids	2,925	–
Restricted for student activities	26,404	25,830
Restricted for staff development	119,566	200,000
Restricted for operating capital	2,308,787	1,107,204
Restricted for long-term facilities maintenance	378,883	–
Committed for cash flow	1,098,955	1,074,602
Assigned for separation/retirement benefits	3,818,111	3,518,111
Assigned for carryover	588,432	573,023
Assigned for literacy and virtual programming	1,044,193	1,738,818
Assigned for alternative compensation	–	264,958
Assigned for subsequent year's budget	544,625	–
Unassigned	<u>8,191,141</u>	<u>9,061,060</u>
Total fund balances	<u>18,122,022</u>	<u>17,563,606</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 73,649,266</u>	 <u>\$ 71,874,899</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

General Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2022
 (With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022		Over (Under)	2021
	Budget	Actual	Budget	Actual
Revenue				
Local sources				
Property taxes	\$ 39,796,208	\$ 44,953,106	\$ 5,156,898	\$ 38,708,163
Investment earnings	50,000	46,182	(3,818)	70,969
Other	4,039,567	3,948,410	(91,157)	2,577,476
State sources	83,447,170	82,445,205	(1,001,965)	80,834,800
Federal sources	5,739,687	4,187,257	(1,552,430)	4,644,825
Total revenue	<u>133,072,632</u>	<u>135,580,160</u>	<u>2,507,528</u>	<u>126,836,233</u>
Expenditures				
Current				
Administration	3,890,330	3,873,432	(16,898)	3,342,784
District support services	2,760,792	2,853,562	92,770	2,714,576
Elementary and secondary				
regular instruction	60,990,765	58,812,519	(2,178,246)	56,763,928
Vocational education instruction	311,538	418,857	107,319	347,713
Special education instruction	24,883,964	24,570,499	(313,465)	22,568,276
Instructional support services	8,118,958	12,959,940	4,840,982	8,891,998
Pupil support services	10,778,998	12,947,747	2,168,749	9,321,573
Sites and buildings	19,561,199	15,164,467	(4,396,732)	13,571,083
Fiscal and other fixed cost programs	504,272	504,272	-	451,186
Debt service				
Principal	327,996	462,883	134,887	411,830
Interest and fiscal charges	70,041	74,886	4,845	83,622
Total expenditures	<u>132,198,853</u>	<u>132,643,064</u>	<u>444,211</u>	<u>118,468,569</u>
Excess of revenue over expenditures	873,779	2,937,096	2,063,317	8,367,664
Other financing sources (uses)				
Sale of capital assets	-	-	-	5,185
Insurance recoveries	-	141,389	141,389	14,216
Financed purchases	-	531,737	531,737	317,611
Transfers (out)	(1,731,735)	(3,051,806)	(1,320,071)	(6,035,164)
Total other financing sources (uses)	<u>(1,731,735)</u>	<u>(2,378,680)</u>	<u>(646,945)</u>	<u>(5,698,152)</u>
Net change in fund balances	<u>\$ (857,956)</u>	<u>558,416</u>	<u>\$ 1,416,372</u>	<u>2,669,512</u>
Fund balances				
Beginning of year		<u>17,563,606</u>		<u>14,894,094</u>
End of year		<u>\$ 18,122,022</u>		<u>\$ 17,563,606</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Food Service Special Revenue Fund
 Comparative Balance Sheet
 as of June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Cash and temporary investments	\$ 1,525,154	\$ 982,743
Receivables		
Due from other governmental units	31,759	359,692
Inventory	<u>21,658</u>	<u>–</u>
Total assets	<u>\$ 1,578,571</u>	<u>\$ 1,342,435</u>
Liabilities		
Salaries and benefits payable	\$ 13	\$ 4,930
Accounts and contracts payable	33,201	64,119
Unearned revenue	<u>246,048</u>	<u>351,544</u>
Total liabilities	279,262	420,593
Fund balances		
Nonspendable for inventory	21,658	–
Restricted for food service	<u>1,277,651</u>	<u>921,842</u>
Total fund balances	<u>1,299,309</u>	<u>921,842</u>
Total liabilities and fund balances	<u>\$ 1,578,571</u>	<u>\$ 1,342,435</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Food Service Special Revenue Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual

Year Ended June 30, 2022

(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022		Over (Under) Budget	2021
	Budget	Actual		Actual
Revenue				
Local sources				
Investment earnings	\$ 17,500	\$ 1,979	\$ (15,521)	\$ 1,668
Other – primarily meal sales	2,239,666	352,581	(1,887,085)	31,490
State sources	117,311	74,774	(42,537)	–
Federal sources	648,839	3,696,542	3,047,703	1,391,279
Total revenue	<u>3,023,316</u>	<u>4,125,876</u>	<u>1,102,560</u>	<u>1,424,437</u>
Expenditures				
Current				
Salaries	295,653	272,243	(23,410)	60,349
Employee benefits	83,941	138,286	54,345	89,390
Purchased services	2,408,287	2,903,922	495,635	1,064,334
Supplies and materials	178,377	407,862	229,485	98,012
Other expenditures	25,614	9,775	(15,839)	9,635
Capital outlay	75,000	16,321	(58,679)	108,000
Total expenditures	<u>3,066,872</u>	<u>3,748,409</u>	<u>681,537</u>	<u>1,429,720</u>
Net change in fund balances	<u>\$ (43,556)</u>	<u>377,467</u>	<u>\$ 421,023</u>	<u>(5,283)</u>
Fund balances				
Beginning of year		<u>921,842</u>		<u>927,125</u>
End of year		<u>\$ 1,299,309</u>		<u>\$ 921,842</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Community Service Special Revenue Fund
 Comparative Balance Sheet
 as of June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Cash and temporary investments	\$ 3,301,174	\$ 2,042,523
Receivables		
Current taxes	541,252	558,507
Delinquent taxes	9,070	11,395
Accounts and interest	1,628	47,805
Due from other governmental units	<u>39,258</u>	<u>134,046</u>
Total assets	<u>\$ 3,892,382</u>	<u>\$ 2,794,276</u>
Liabilities		
Salaries and benefits payable	\$ 86,419	\$ 164,045
Accounts and contracts payable	112,599	101,624
Due to other governmental units	5,202	33,885
Unearned revenue	<u>977,527</u>	<u>679,166</u>
Total liabilities	<u>1,181,747</u>	<u>978,720</u>
Deferred inflows of resources		
Property taxes levied for subsequent year	1,090,648	1,118,317
Unavailable revenue – delinquent taxes	<u>7,657</u>	<u>8,267</u>
Total deferred inflows of resources	<u>1,098,305</u>	<u>1,126,584</u>
Fund balances		
Restricted for community education programs	1,217,494	492,617
Restricted for early childhood family education programs	299,864	76,232
Restricted for school readiness	46,105	68,726
Restricted for community service	<u>48,867</u>	<u>51,397</u>
Total fund balances	<u>1,612,330</u>	<u>688,972</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,892,382</u>	<u>\$ 2,794,276</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Community Service Special Revenue Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2022
 (With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022		Over (Under) Budget	2021
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 1,106,416	\$ 1,118,925	\$ 12,509	\$ 1,101,182
Investment earnings	29,000	2,639	(26,361)	1,668
Other – primarily tuition and fees	6,713,095	7,199,115	486,020	3,310,816
State sources	529,561	571,274	41,713	531,801
Federal sources	–	108,900	108,900	445,807
Total revenue	<u>8,378,072</u>	<u>9,000,853</u>	<u>622,781</u>	<u>5,391,274</u>
Expenditures				
Current				
Salaries	4,676,976	4,547,334	(129,642)	3,144,219
Employee benefits	1,085,689	963,931	(121,758)	730,911
Purchased services	1,564,737	1,834,270	269,533	968,706
Supplies and materials	419,357	550,108	130,751	260,516
Other expenditures	136,000	125,483	(10,517)	98,349
Capital outlay	103,200	56,369	(46,831)	27,656
Total expenditures	<u>7,985,959</u>	<u>8,077,495</u>	<u>91,536</u>	<u>5,230,357</u>
Net change in fund balances	<u>\$ 392,113</u>	<u>923,358</u>	<u>\$ 531,245</u>	<u>160,917</u>
Fund balances				
Beginning of year		<u>688,972</u>		<u>528,055</u>
End of year		<u>\$ 1,612,330</u>		<u>\$ 688,972</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Capital Projects – Building Construction Fund
 Comparative Balance Sheet
 as of June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Cash and temporary investments	\$ 14,372,498	\$ 10,441,302
Receivables		
Accounts and interest	17,914	5,067
Prepaid items	<u>–</u>	<u>11,431</u>
Total assets	<u>\$ 14,390,412</u>	<u>\$ 10,457,800</u>
Liabilities		
Salaries and benefits payable	\$ 4,442	\$ 10,662
Accounts and contracts payable	<u>2,972,064</u>	<u>3,054,495</u>
Total liabilities	2,976,506	3,065,157
Fund balances (deficit)		
Nonspendable for prepaid items	–	11,431
Restricted for capital projects levy	–	659,275
Restricted for long-term facilities maintenance	6,830,125	6,799,126
Restricted for capital projects	4,583,781	–
Unassigned	<u>–</u>	<u>(77,189)</u>
Total fund balances	<u>11,413,906</u>	<u>7,392,643</u>
Total liabilities and fund balances	<u>\$ 14,390,412</u>	<u>\$ 10,457,800</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Capital Projects – Building Construction Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2022
 (With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022		Over (Under) Budget	2021
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 5,099,681	\$ –	\$ (5,099,681)	\$ 4,920,118
Investment earnings	20,000	30,999	10,999	9,138
Other	50,000	–	(50,000)	216,238
Total revenue	<u>5,169,681</u>	<u>30,999</u>	<u>(5,138,682)</u>	<u>5,145,494</u>
Expenditures				
Capital outlay				
Salaries	3,098,733	–	(3,098,733)	2,601,312
Employee benefits	–	–	–	754,098
Purchased services	4,597,046	1,739,767	(2,857,279)	1,951,348
Supplies and materials	927,594	–	(927,594)	–
Capital expenditures	9,507,667	4,552,861	(4,954,806)	22,099,094
Debt service				
Interest and fiscal charges	–	125,967	125,967	151,943
Total expenditures	<u>18,131,040</u>	<u>6,418,595</u>	<u>(11,712,445)</u>	<u>27,557,795</u>
Excess (deficiency) of revenue over expenditures	(12,961,359)	(6,387,596)	6,573,763	(22,412,301)
Other financing sources				
Debt issued	7,000,000	7,000,000	–	10,411,556
Premium on debt issued	357,053	357,053	–	944,285
Transfers in	1,731,735	3,051,806	1,320,071	6,035,164
Total other financing sources	<u>9,088,788</u>	<u>10,408,859</u>	<u>1,320,071</u>	<u>17,391,005</u>
Net change in fund balances	<u>\$ (3,872,571)</u>	<u>4,021,263</u>	<u>\$ 7,893,834</u>	<u>(5,021,296)</u>
Fund balances				
Beginning of year		<u>7,392,643</u>		<u>12,413,939</u>
End of year		<u>\$ 11,413,906</u>		<u>\$ 7,392,643</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Debt Service Fund
Comparative Balance Sheet
as of June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Cash and temporary investments	\$ 11,011,020	\$ 10,822,279
Receivables		
Current taxes	7,467,086	7,531,693
Delinquent taxes	<u>121,017</u>	<u>128,640</u>
Total assets	<u>\$ 18,599,123</u>	<u>\$ 18,482,612</u>
Deferred inflows of resources		
Property taxes levied for subsequent year	\$ 15,046,221	\$ 15,080,775
Unavailable revenue – delinquent taxes	<u>101,597</u>	<u>86,874</u>
Total deferred inflows of resources	15,147,818	15,167,649
Fund balances		
Restricted for debt service	<u>3,451,305</u>	<u>3,314,963</u>
Total deferred inflows of resources and fund balances	<u>\$ 18,599,123</u>	<u>\$ 18,482,612</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Debt Service Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2022
 (With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022		Over (Under) Budget	2021
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 15,079,339	\$ 15,066,052	\$ (13,287)	\$ 14,737,097
Investment earnings	50,000	3,299	(46,701)	5,004
Total revenue	<u>15,129,339</u>	<u>15,069,351</u>	<u>(59,988)</u>	<u>14,742,101</u>
Expenditures				
Debt service				
Principal	7,540,000	7,540,000	–	7,050,000
Interest	7,456,244	7,385,884	(70,360)	7,570,538
Fiscal charges and other	10,000	7,125	(2,875)	108,943
Total expenditures	<u>15,006,244</u>	<u>14,933,009</u>	<u>(73,235)</u>	<u>14,729,481</u>
Excess of revenue over expenditures	123,095	136,342	13,247	12,620
Other financing sources (uses)				
Debt issued	–	–	–	9,258,444
Premium on debt issued	–	–	–	1,446,939
Payment on refunded debt	–	–	–	(10,430,000)
Total other financing sources (uses)	<u>–</u>	<u>–</u>	<u>–</u>	<u>275,383</u>
Net change in fund balances	<u>\$ 123,095</u>	136,342	<u>\$ 13,247</u>	288,003
Fund balances				
Beginning of year		<u>3,314,963</u>		<u>3,026,960</u>
End of year		<u>\$ 3,451,305</u>		<u>\$ 3,314,963</u>

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OTHER DISTRICT INFORMATION

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INDEPENDENT SCHOOL DISTRICT NO. 273

General Fund Revenue by Source
Last Ten Fiscal Years

Year Ended June 30,	Local Property Tax Levies	Other Local and County Revenues	State Revenue	Federal Revenue	Total
2013	\$ 27,237,931 29%	\$ 2,487,574 3%	\$ 62,296,085 66%	\$ 1,683,183 2%	\$ 93,704,773 100%
2014	10,666,213 12%	2,593,867 3%	76,710,991 83%	1,809,161 2%	91,780,232 100%
2015	22,950,814 24%	2,794,515 3%	68,608,136 71%	1,488,368 2%	95,841,833 100%
2016	23,596,521 23%	4,100,426 4%	71,873,064 71%	1,871,244 2%	101,441,255 100%
2017	30,769,055 28%	3,788,108 3%	71,970,881 67%	1,795,959 2%	108,324,003 100%
2018	30,235,863 27%	5,029,098 5%	73,752,106 66%	1,832,821 2%	110,849,888 100%
2019	33,058,228 28%	5,062,879 5%	76,567,326 65%	2,410,766 2%	117,099,199 100%
2020	33,473,446 28%	4,539,089 4%	78,527,670 66%	1,813,875 2%	118,354,080 100%
2021	38,708,163 30%	2,648,445 2%	80,834,800 64%	4,644,825 4%	126,836,233 100%
2022	44,953,106 33%	3,994,592 3%	82,445,205 61%	4,187,257 3%	135,580,160 100%

Note: Legislative changes in the “tax shift” impacted the amount of tax revenue recognized in fiscal year 2014. These changes were offset by an adjustment to state aid payments by an equal amount.

INDEPENDENT SCHOOL DISTRICT NO. 273

General Fund Expenditures by Program
Last Ten Fiscal Years

<u>Year Ended June 30,</u>	<u>Administration</u>	<u>District Support Services</u>	<u>Instruction</u>	<u>Instructional Support Services</u>	<u>Pupil Support Services</u>
2013	\$ 3,057,055 3%	\$ 2,517,407 3%	\$ 60,574,774 66%	\$ 5,105,226 6%	\$ 7,608,727 8%
2014	3,100,900 4%	2,969,022 3%	62,272,584 69%	4,916,476 5%	7,544,789 8%
2015	3,124,572 3%	3,063,669 3%	64,083,923 70%	5,063,892 5%	7,745,956 8%
2016	3,281,563 3%	3,093,531 3%	71,523,452 71%	5,508,758 5%	7,922,598 8%
2017	3,542,398 3%	3,097,417 3%	72,401,269 69%	5,382,317 5%	8,118,389 8%
2018	3,165,048 3%	3,252,865 3%	75,366,526 70%	5,826,639 5%	10,026,345 9%
2019	3,301,695 3%	2,918,207 3%	77,513,713 68%	5,720,643 5%	10,536,840 9%
2020	3,009,563 3%	2,800,341 2%	79,580,262 68%	5,600,116 5%	10,138,725 9%
2021	3,342,784 3%	2,714,576 2%	79,679,917 67%	8,891,998 8%	9,321,573 8%
2022	3,873,432 3%	2,853,562 2%	83,801,875 63%	12,959,940 10%	12,947,747 10%

Note: Instruction includes regular, vocational, and special education instruction.

<u>Sites and Buildings</u>	<u>Other Programs</u>	<u>Total</u>
\$ 13,393,834 14%	\$ 469,478 -%	\$ 92,726,501 100%
9,691,920 11%	362,556 -%	90,858,247 100%
9,006,454 10%	543,004 1%	92,631,470 100%
8,954,875 9%	579,502 1%	100,864,279 100%
11,733,576 11%	652,731 1%	104,928,097 100%
9,665,421 9%	636,414 1%	107,939,258 100%
12,863,141 11%	584,993 1%	113,439,232 100%
15,903,909 13%	634,585 <1%	117,667,501 100%
13,571,083 11%	946,638 1%	118,468,569 100%
15,164,467 11%	1,042,041 1%	132,643,064 100%

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INDEPENDENT SCHOOL DISTRICT NO. 273

School Tax Levies and Tax Rates by Fund
Last Ten Fiscal Years

Year Collectible	General Fund	Community Service Special Revenue Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Total All Funds
Levies					
2013	\$ 26,641,579	\$ 1,093,196	\$ 4,383,529	\$ 7,194,307	\$ 39,312,611
2014	27,084,132	1,142,821	4,640,567	7,094,461	39,961,981
2015	28,429,772	1,129,162	6,921,752	6,488,222	42,968,908
2016	35,838,469	1,190,018	–	14,164,398	51,192,885
2017	35,477,140	1,119,670	–	15,398,423	51,995,233
2018	38,556,680	1,074,335	–	15,089,798	54,720,813
2019	39,451,014	1,116,918	–	15,895,731	56,463,663
2020	43,484,864	1,100,338	–	14,725,692	59,310,894
2021	44,730,693	1,118,317	–	15,080,775	60,929,785
2022	46,596,076	1,090,648	–	15,046,221	62,732,945
Tax rates					
Tax capacity rates					
2013	17.649	1.334	–	8.779	27.762
2014	17.566	1.386	–	8.604	27.556
2015	18.979	1.240	–	7.125	27.344
2016	18.873	1.242	–	14.783	34.898
2017	18.216	1.124	–	15.458	34.798
2018	15.776	1.010	–	14.186	30.972
2019	15.525	0.989	–	14.075	30.589
2020	17.026	0.943	–	12.620	30.589
2021	17.887	0.938	–	12.649	31.474
2022	17.103	0.870	–	12.002	29.975
Market value rates					
2013	0.217	–	–	–	0.217
2014	0.223	–	–	–	0.223
2015	0.215	–	–	–	0.215
2016	0.201	–	–	–	0.201
2017	0.188	–	–	–	0.188
2018	0.222	–	–	–	0.222
2019	0.210	–	–	–	0.210
2020	0.219	–	–	–	0.219
2021	0.211	–	–	–	0.211
2022	0.219	–	–	–	0.219

Note 1: A tax rate based on market value is used for the District’s referendum, equity, and transition levies.

Note 2: The levy for the Capital Projects – Building Construction Fund is a capital projects levy, which is included as a component of the general referendum levy based on net tax capacity. The tax capacity for this levy is included in the General Fund.

Source: State of Minnesota School Tax Report

INDEPENDENT SCHOOL DISTRICT NO. 273

Property Tax Levies and Receivables
Last Ten Years

For Taxes Collectible	Original Levy		
	Local Spread	Fiscal Disparities	Total Spread
2013	\$ 38,221,083	\$ 1,091,528	\$ 39,312,611
2014	38,892,673	1,069,308	39,961,981
2015	41,891,155	1,077,753	42,968,908
2016	50,099,457	1,093,428	51,192,885
2017	50,638,605	1,356,628	51,995,233
2018	53,267,718	1,453,095	54,720,813
2019	54,928,392	1,535,271	56,463,663
2020	57,725,395	1,585,499	59,310,894
2021	59,174,919	1,754,866	60,929,785
2022	60,785,197	1,947,748	62,732,945

Note: Delinquent taxes receivable are written off after seven years.

Source: State of Minnesota School Tax Report

Uncollected Taxes Receivable as of June 30, 2022

Delinquent		Current	
Amount	Percent	Amount	Percent
\$ -	- %	\$ -	- %
-	-	-	-
-	-	-	-
55,927	0.11	-	-
2,990	0.01	-	-
25,346	0.05	-	-
37,989	0.07	-	-
57,254	0.10	-	-
293,961	0.48	-	-
-	-	31,132,945	49.63
<u>\$ 473,467</u>		<u>\$ 31,132,945</u>	

INDEPENDENT SCHOOL DISTRICT NO. 273

Student Enrollment
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Membership (ADM) (for Students Served or Tuition Paid)					Total Pupil Units
	Handicapped and Pre-Kindergarten	Kindergarten	Elementary	Secondary	Total	
2013	78.84	502.78	3,807.72	3,979.41	8,368.75	9,710.33
2014	61.97	537.17	3,814.26	4,017.20	8,430.60	9,770.48
2015	79.79	518.55	3,827.59	4,030.07	8,456.00	9,261.99
2016	66.76	504.56	3,812.42	4,045.60	8,429.34	9,238.47
2017	61.94	558.16	3,783.81	4,075.40	8,479.31	9,294.37
2018	66.96	528.85	3,801.31	4,066.43	8,463.55	9,276.82
2019	114.71	506.53	3,761.88	4,029.08	8,412.20	9,218.13
2020	115.12	520.09	3,759.05	3,971.16	8,365.42	9,159.63
2021	121.18	518.57	3,641.70	3,960.34	8,241.79	9,033.83
2022	136.79	537.18	3,738.75	3,945.77	8,358.49	9,147.65

Note 1: Student enrollment numbers are estimated for the most recent fiscal year.

Note 2: ADM is weighted as follows in computing pupil units:

	Pre-Kindergarten	Handicapped Kindergarten	Half-Day Kindergarten	Full-Day Kindergarten	Elementary 1-3	Elementary 4-6	Secondary
Fiscal 2013 through 2014	1.250	1.000	0.612	0.612	1.115	1.060	1.300
Fiscal 2015 through 2022	1.000	1.000	0.550	1.000	1.000	1.000	1.200

Source: Minnesota Department of Education student reporting system

OTHER REQUIRED REPORTS

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PRINCIPALS

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Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
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Victoria L. Holinka, CPA/CMA
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Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the School Board and Management of
Independent School District No. 273
Edina, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 273, Edina, Minnesota (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 20, 2022.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified one deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as finding 2022-001, that we consider to be a material weakness.

(continued)

REPORT ON COMPLIANCE AND OTHER MATTERS

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

DISTRICT'S RESPONSE TO FINDING

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

PURPOSE OF THIS REPORT

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

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

Minneapolis, Minnesota
December 20, 2022



PRINCIPALS

Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
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Aaron J. Nielsen, CPA
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INDEPENDENT AUDITOR'S REPORT

ON MINNESOTA LEGAL COMPLIANCE

To the School Board and Management of
Independent School District No. 273
Edina, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 273 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 20, 2022.

MINNESOTA LEGAL COMPLIANCE

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
December 20, 2022

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INDEPENDENT SCHOOL DISTRICT NO. 273

Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

A. FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS IN INTERNAL CONTROL OVER FINANCIAL REPORTING

2022-001 MATERIAL AUDIT ADJUSTMENT

Criteria – Management is responsible for establishing and maintaining effective internal controls. These controls include the responsibility for preparation, or oversight of the preparation, of the financial statements in accordance with accounting principles generally accepted in the United States of America.

Condition – During our audit, we proposed audit adjustments necessary to record additional contracts payable and correct construction in progress capitalized by Independent School District No. 273 (the District) that were considered material to the financial statements, which had not been recorded properly in accordance with accounting principles generally accepted in the United States of America, prior to our audit procedures detecting the misstatements. Auditing standards consider the identification by the auditor of a potentially material misstatement in the financial statements to be a material weakness in the related internal controls.

Questioned Costs – Not applicable.

Context – Our audit testing identified material amounts of contracts payable that had not been identified and recorded as liabilities and capital assets affecting several opinion units.

Repeat Finding – This is a current year finding.

Cause – This condition was primarily caused by significant turnover in the District’s business services department.

Effect – This condition could have resulted in material misstatements to the District’s financial statements for the 2022 fiscal year.

Recommendation – We recommend that the District ensure that its personnel are adequately trained to accurately identify and record all contracts payable and capital asset additions, including construction in progress, in its internal accounting records and accurately report them in its external financial statements in the future.

View of Responsible Official and Planned Corrective Actions – There is no disagreement with the audit finding. District management will continue to review its internal control procedures and training to ensure that all contracts payable and related capital asset additions are appropriately identified and recorded in its internal accounting records, and accurately reported in its external financial statements going forward. The District has separately issued a Corrective Action Plan related to this finding.

B. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

INDEPENDENT SCHOOL DISTRICT NO. 273

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2022

	Audit	UFARS	Audit – UFARS
General Fund			
Total revenue	\$ 135,580,160	\$ 135,580,160	\$ –
Total expenditures	\$ 132,643,064	\$ 132,643,063	\$ 1
Nonspendable			
460 Nonspendable fund balance	\$ 2,925	\$ 2,925	\$ –
Restricted			
401 Student activities	\$ 26,404	\$ 26,404	\$ –
402 Scholarships	\$ –	\$ –	\$ –
403 Staff development	\$ 119,566	\$ 119,566	\$ –
407 Capital projects levy	\$ –	\$ –	\$ –
408 Cooperative revenue	\$ –	\$ –	\$ –
413 Projects funded by COP	\$ –	\$ –	\$ –
414 Operating debt	\$ –	\$ –	\$ –
416 Levy reduction	\$ –	\$ –	\$ –
417 Taconite building maintenance	\$ –	\$ –	\$ –
424 Operating capital	\$ 2,308,787	\$ 2,308,787	\$ –
426 \$25 taconite	\$ –	\$ –	\$ –
427 Disabled accessibility	\$ –	\$ –	\$ –
428 Learning and development	\$ –	\$ –	\$ –
434 Area learning center	\$ –	\$ –	\$ –
435 Contracted alternative programs	\$ –	\$ –	\$ –
436 State approved alternative program	\$ –	\$ –	\$ –
438 Gifted and talented	\$ –	\$ –	\$ –
440 Teacher development and evaluation	\$ –	\$ –	\$ –
441 Basic skills programs	\$ –	\$ –	\$ –
448 Achievement and integration	\$ –	\$ –	\$ –
449 Safe schools levy	\$ –	\$ –	\$ –
451 QZAB payments	\$ –	\$ –	\$ –
452 OPEB liability not in trust	\$ –	\$ –	\$ –
453 Unfunded severance and retirement levy	\$ –	\$ –	\$ –
459 Basic skills extended time	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ 378,883	\$ 378,883	\$ –
472 Medical Assistance	\$ –	\$ –	\$ –
473 PPP loans	\$ –	\$ –	\$ –
474 EIDL loans	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
475 Title VII – Impact Aid	\$ –	\$ –	\$ –
476 Payment in lieu of taxes	\$ –	\$ –	\$ –
Committed			
418 Committed for separation	\$ –	\$ –	\$ –
461 Committed fund balance	\$ 1,098,955	\$ 1,098,955	\$ –
Assigned			
462 Assigned fund balance	\$ 5,995,361	\$ 5,995,361	\$ –
Unassigned			
422 Unassigned fund balance	\$ 8,191,141	\$ 8,191,141	\$ –
Food Service			
Total revenue	\$ 4,125,876	\$ 4,125,875	\$ 1
Total expenditures	\$ 3,748,409	\$ 3,748,409	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ 21,658	\$ 21,658	\$ –
Restricted			
452 OPEB liability not in trust	\$ –	\$ –	\$ –
474 EIDL loans	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 1,277,651	\$ 1,277,651	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
Community Service			
Total revenue	\$ 9,000,853	\$ 9,000,854	\$ (1)
Total expenditures	\$ 8,077,495	\$ 8,077,495	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
426 \$25 taconite	\$ –	\$ –	\$ –
431 Community education	\$ 1,217,494	\$ 1,217,494	\$ –
432 ECFE	\$ 299,864	\$ 299,864	\$ –
440 Teacher development and evaluation	\$ –	\$ –	\$ –
444 School readiness	\$ 46,105	\$ 46,105	\$ –
447 Adult basic education	\$ –	\$ –	\$ –
452 OPEB liability not in trust	\$ –	\$ –	\$ –
473 PPP loans	\$ –	\$ –	\$ –
474 EIDL loans	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 48,867	\$ 48,867	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –

INDEPENDENT SCHOOL DISTRICT NO. 273

Uniform Financial Accounting and Reporting Standards
 Compliance Table (continued)
 June 30, 2022

	Audit	UFARS	Audit – UFARS
Building Construction			
Total revenue	\$ 30,999	\$ 30,999	\$ –
Total expenditures	\$ 6,418,595	\$ 6,418,596	\$ (1)
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
407 Capital projects levy	\$ –	\$ –	\$ –
413 Projects funded by COP	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ 6,830,125	\$ 6,830,125	\$ –
464 Restricted fund balance	\$ 4,583,781	\$ 4,583,780	\$ 1
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
Debt Service			
Total revenue	\$ 15,069,351	\$ 15,069,351	\$ –
Total expenditures	\$ 14,933,009	\$ 14,933,009	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
425 Bond refundings	\$ –	\$ –	\$ –
433 Maximum effort loan	\$ –	\$ –	\$ –
451 QZAB payments	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 3,451,305	\$ 3,451,305	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
Trust			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
401 Student activities	\$ –	\$ –	\$ –
402 Scholarships	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
Custodial Fund			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
401 Student activities	\$ –	\$ –	\$ –
402 Scholarships	\$ –	\$ –	\$ –
448 Achievement and integration	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
Internal Service			
Total revenue	\$ 842,240	\$ 842,240	\$ –
Total expenditures	\$ 904,006	\$ 904,006	\$ –
422 Net position	\$ 514,446	\$ 514,446	\$ –
OPEB Revocable Trust Fund			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
OPEB Irrevocable Trust Fund			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
OPEB Debt Service Fund			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
425 Bond refundings	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –

Note: Statutory restricted deficits, if any, are reported in unassigned fund balances in the financial statements in accordance with accounting principles generally accepted in the United States of America.

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Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022

A. FINANCIAL STATEMENT FINDINGS

2022-001 MATERIAL AUDIT ADJUSTMENT

Finding Summary

Proposed audit adjustments were necessary to record additional contracts payable and correct construction in progress capitalized by Independent School District No. 273 (the District) that were considered material to the financial statements, which had not been recorded properly in accordance with accounting principles generally accepted in the United States of America, prior to audit. The identification by the auditor of a potentially material misstatement in the financial statements is considered to represent a material weakness in the related internal controls.

Corrective Action Plan

Actions Planned – This oversight was primarily due to significant turnover in key business services department positions. The District will review its procedures relating to the identification and recording of contracts payable and construction in progress with the individuals responsible for this process to ensure all material amounts are properly recorded in the future.

Official Responsible – Mert Woodard, Director of Business Services.

Planned Completion Date – June 30, 2023.

Disagreement With or Explanation of Finding – The District is in agreement with this finding.

Plan to Monitor – Mert Woodard, Director of Business Services, will assure appropriate internal control procedures are updated and in place, and that individuals responsible for reconciling and recording these transactions are properly trained to ensure all material amounts are properly recorded in the future.

B. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

VI.B. Portrait of a Well-Rounded Edina Graduate



Board Meeting Date: January 9th, 2023

TITLE: Portrait of a Well-Rounded Edina Graduate

TYPE: Action

PRESENTER(S): Jody De St. Hubert, Director of Teaching & Learning

BACKGROUND: Administration is proposing an update to the Portrait of an Edina Graduate. The portrait was previously approved by the School Board to articulate the traits we want our learners to have when they leave Edina Public Schools. It serves as a northstar for families regarding how Edina scholars are preparing to be future ready. During the 2021-2022 school year a variety of stakeholders reviewed the Portrait of an Edina Graduate and edits were made. After discussion and feedback at the November 14th, 2022 Board Meeting, administration has updated the Portrait of a Well-Rounded Edina Graduate based on feedback from students and alumni. The Edina administration has also articulated how the Portrait of a Well-Rounded Edina Graduate will be effectively used throughout the system. Finally the Portrait of a Well-Rounded Edina Graduate has been discussed at Teaching and Learning Board Committee meetings on 11.2.22 and 12.6.22.

RECOMMENDATION: Approve the proposed Portrait of a Well-Rounded Edina Graduate.

DESIRED OUTCOMES FROM THE BOARD: The desired outcome from the board is to review the proposed Portrait of a Well-Rounded Edina Graduate and provide final approval.

BACKGROUND MATERIALS:

[5.11.22 2022 Portrait of a Graduate](#)

[11.14.2022 Portrait of an Edina Graduate](#)

ATTACHMENTS:

Board Report (below)

Portrait of a Graduate Overview:

In 2017 EdLeader21, now named [Battelle for Kids](#), engaged in the important educational initiative of designing the “Portrait of a Graduate.” The purpose of the educational initiative was to define the qualities that ensure students move successfully into the world and are able to positively contribute in careers of the future.

In the [Why, What, and How of a High School Portrait of a Graduate](#), Jenny Curtain, Senior Program Officer of Education for the Barr Foundation describes the purpose of the Portrait of a Graduate to serve as a “north star to drive transformation of traditional school models”

As a “north star” the portrait of a graduate should align the district vision to a tangible set of attributes and skills or competencies that students have the opportunity to develop in Early Learning through High School. The portrait of a graduate is intended to help communities create opportunities for all students to develop each component of the portrait in highly engaging and integrated pathways. It is not intended to look like traditional standardization. (Getting Smart Podcast, January 28th 2022, [Ken Kay and Yong Zhao on Beyond the Portrait of a Graduate](#)).

The Edina Public Schools Portrait of a Graduate defines who Edina is in alignment with our mission, vision, and core values and beliefs and who we want our kids to be. On page 4 of the [Edina Strategic Plan Booklet](#), the Edina School Board states, “An Edina education provides them (students) with the foundation to move ahead in life, and also the skills to adapt to changes around them and in themselves, and to choose paths that lead to success and happiness.” This is the “north star” that the Portrait of a Well-Rounded Edina Graduate will ensure we are guided by.

Throughout the 2021-22 school year the Portrait of a Well-Rounded Edina Graduate was shared with a variety of stakeholders and updates were made to the portrait with an intentional focus on aligning to the 2020-2027 Strategic Plan:

2021-2022 Timeline:

- Edina Business Roundtable meeting hosted by the Chamber of Commerce and Edina Public Schools (40 local business leaders, 25 EPS Administrators and Teachers, Oct. 15, 2021)
- Review by EPS Principals
- Review by the EPS Cabinet
- Review by the EPS Teaching and Learning Department with a lens towards deepening alignment to the Edina 2000 - 2025 Strategic Plan, as well as creating processes to ensure implementation meets the intended goals.

2022-2023 Next Steps:

In the fall of 2022, further revision of the Portrait of a Well-Rounded Edina Graduate has begun with the following objectives at the forefront:

- Ensure continued alignment with the current Portrait of a Well-Rounded Edina Graduate with the Edina 2022-2027 Strategic Plan.
- Ensure the Portrait of a Well-Rounded Edina Graduate clearly defines the qualities that move Edina students successfully into the world and positively engage in careers of the future. (clear statement of vision for each and every Edina student)
- Ensure continued stakeholder feedback, specifically from students.
- Articulate how the Portrait of a Well-Rounded Edina Graduate will be intentionally used with and by the following stakeholder groups: Families (including students), Edina Educators, Community Partners.
- Ensure the Portrait of a Well-Rounded Edina Graduate is purposefully integrated throughout the entire Edina experience for each and every student to discover their possibilities and thrive.

Portrait of a Well-Rounded Edina Graduate: New Look

In the fall of 2022, the draft of the Portrait of a Well-Rounded Edina Graduate was shared with students and alumni as an additional set of stakeholders. Based on the feedback from students, alumni, and the school board at the November 14th, 2022 meeting the final Portrait of a Well-Rounded Edina Graduate was completed.

Alumni Feedback:

78 Edina Alumni in their first and second post high school years, responded to a feedback form with the following questions:

1. Check the top four skills that you use in your current daily school or work interactions?
2. List what other skills you use in your daily school or work interactions.
3. What did Edina do well to prepare you for your post Edina experience?
4. What could Edina do differently to prepare future Edina graduates for their post Edina experience?

Of the Core Competencies Academically Prepared (39%), Responsible and Engaged Citizen (62.3%), Effective Communicator and Collaborator (55.8%) were amongst the top skills that alumni report using daily. In addition, problem solving (55.8%), critical analysis (48%), and persistence (39%) were sub-competencies that alumni indicated using on a daily basis.

When asked about what other skills used in daily school or work interactions are missing from the list, time management was the only one that was different from what is currently listed on the Portrait of a Well-Rounded Edina Graduate.

When asked what Edina could do differently to ensure graduates are ready for their post Edina experience there were three common themes. These themes are:

1. Provide more information on options that are different from college and normalize these options as successful pathways post high school.
2. Provide more real world experiences through internships and extracurricular activities.
3. Support learning as a process by creating more opportunities for students to learn from their mistakes in a safe and supportive environment.

Secondary Student Feedback:

Using the Portrait of a Well-Rounded Edina Graduate draft shared at the 11.14.22 Board Workshop, 20 Edina High School students participated in focus groups to answer the following questions:

1. Are the current skills listed skills that you believe are meaningful for you to learn as you think about moving into the world post high school?
2. What skills are missing, if any?
3. Have you learned or are you currently learning the listed skills in your Edina education? Where and/or how?
4. What could we do better to ensure that all Edina students are Future Ready when they are done with their Edina education?

100% of the students communicated that yes, the current skills are important to learn as they think about moving into the world post high school? Most students did not believe any skills were missing. However, the two that did surface were money management and understanding the harm of racism and dynamics of privilege.

100% of the secondary students were also able to articulate that they have learned or are currently learning the listed skills in their Edina education. They articulated that this is happening through the instructional strategies that teachers are using in the classroom on a day-to-day basis, as well as the breadth and rigor of the classes that are offered. Some students noted that extracurricular activities were also providing an opportunity to directly practice the Portrait of a Well-Rounded Edina Graduate skills they are learning in class.

When asked what Edina could do better to ensure graduates are ready for their post Edina experience there were two common themes. These themes are:

1. Provide more real world experiences through internships, extracurricular activities, volunteering, and/or mentoring programs with Edina graduates.
2. Ensure students know the resources and opportunities that are available to them. As one student stated, "Identify students and make sure their needs are accounted for."

Elementary Student Feedback:

Using the Portrait of a Well-Rounded Edina Graduate draft shared at the 11.14.22 Board Workshop, the Changemaker Board Members at Highlands Elementary participated in focus groups to answer the following questions:

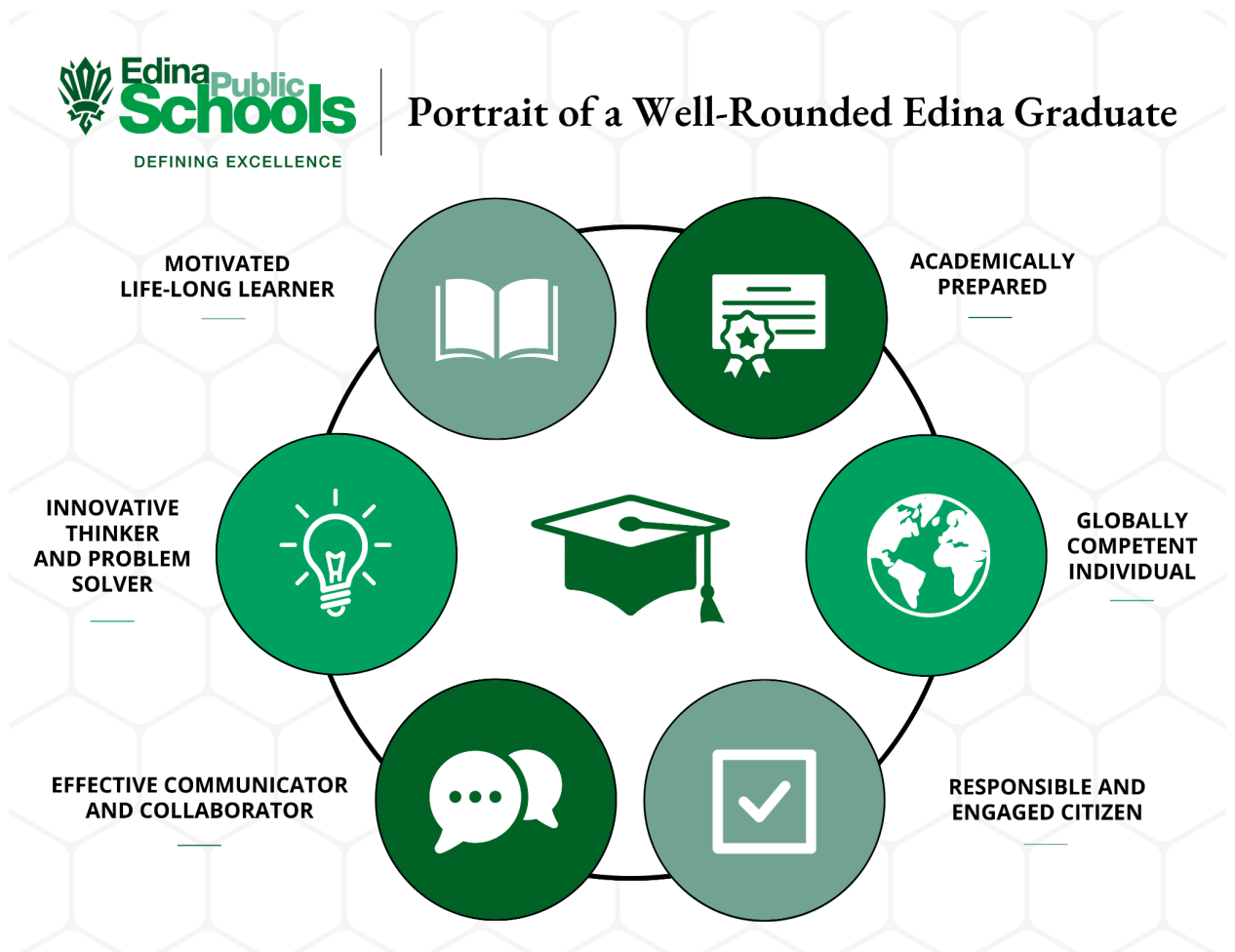
1. Are the current skills listed skills that you believe are meaningful for you to learn as you think about moving into the world post high school?
2. What skills are missing, if any?
3. Have you learned or are you currently learning the listed skills in your Edina education? Where and/or how?
4. What could we do better to ensure that all Edina students are Future Ready when they are done with their Edina education?

100% of the students communicated that yes, the current skills are important to learn as they think about moving into the world post high school. Several commented that they believe the Responsible, Healthy and Engaged Citizen is the one that they like the most. Although students

did not believe any skills were missing, they did suggest incorporating kindness and a positive growth mindset into the learning process when developing the skills under “Effective Communicator and Collaborator” and “Motivated Life Long-Learner.” One student also suggested that all schools can help unify students so that everyone has positive relationships.

Based on feedback at and since the December 12th Board Workshop the following Portrait of a Well-Rounded Edina Graduate has been completed. Specific changes include:

- taking “Healthy” out of the title competency “Responsible and Engaged Citizen”
- editing “Applies the social-emotional skills of self-awareness and self-management to ensure individual wellness.” under “Responsible and Engaged Citizen” to read “Applies the social-emotional skills of self-awareness and self-management to lead a healthy and well-balanced life.”
- Edit “Communicates effectively in at least two world languages, one of which is English.” under “Globally Competent Individual” to read “Engages in multiple opportunities to broaden language knowledge and application.”





Portrait of a Well-Rounded Edina Graduate



ACADEMICALLY PREPARED

- Demonstrates foundational academic knowledge in Reading, English Language Arts, Mathematics, Social Studies, Science, Technology, Engineering, and the Arts.
- Masters and applies standards aligned to challenging and rich curricula.
- Identifies, understands, and solves complex issues.

GLOBALLY COMPETENT INDIVIDUAL

- Possesses a diverse and informed world perspective, including understandings of world geography, history, economics, social issues, cultures, political structures and environmental conditions.
- Engages in multiple opportunities to broaden language knowledge and application.
- Embraces the individual and cultural dignity of all people and actively seeks multicultural interactions.

RESPONSIBLE AND ENGAGED CITIZEN

- Demonstrates a high level of integrity and ethical action.
- Applies knowledge and education for the good of the community.
- Demonstrates empathy, compassion and open-mindedness.
- Accepts responsibility for personal choices and actions, including impact on others and learns from mistakes.
- Applies the social-emotional skills of self-awareness and self-management to lead a healthy and well-balanced life.

EFFECTIVE COMMUNICATOR AND COLLABORATOR

- Communicates effectively as a listener, speaker, writer, and responder through appropriate and timely communication platforms (digital, print, video, and social media).
- Possesses strong social and interpersonal skills, including verbal, nonverbal, and conflict resolution.
- Works effectively with others in academic and social settings, both as a leader and a contributor.

INNOVATIVE THINKER AND PROBLEM SOLVER

- Thinks and produces creatively, both collaboratively and independently.
- Demonstrates intellectual curiosity.
- Critically analyzes and evaluates information sources.
- Adapts to changing demands.

MOTIVATED LIFE-LONG LEARNER

- Understands personal interests and passions, while valuing continuous learning and seeking opportunities for growth.
- Understands own needs as a learner and advocates appropriately.
- Persists when faced with challenge or adversity.
- Actively researches opportunities, sets personal learning goals, makes choices that support long-term aspirations and successful transitions.

In addition to providing feedback that informed the final draft of the Portrait of a Well-Rounded Edina Graduate, the feedback from alumni and students also informed how the Portrait can be used. It was clear that Edina students, both past and present, believe that their experience in Edina did or will prepare them for their future beyond high school. They articulated that the breadth and rigor of their academic classes, the instructional strategies used by their teachers, and the variety of extracurricular activities are what are currently providing opportunities to learn and practice the skills in the Portrait of a Well-Rounded Edina Graduate. Each group also communicated that more opportunities in real world experiences through internships, extracurricular activities, volunteering, and/or mentoring programs with Edina graduates would be additionally beneficial in application of the skills.

Edina educators, in partnership with community stakeholders, are currently in the process of developing Marquee Pathways and STEAM programming that will address adding real world, authentic experiences to the Edina education for each and every student. It is critical that the Portrait of a Well-Rounded Edina Graduate is complete and ready to be the “north star” in these efforts. As project planning is being outlined, the Edina identified future ready skills must be road mapped with each pathway articulation.

Edina Educators will also put the Portrait of a Well-Rounded Edina Graduate to action in the curriculum review or design team process as well as day-to-day school operations.

Finally, the Portrait of a Well-Rounded Edina Graduate will act as a communication tool for a variety of community stakeholders from realtors who will help families understand what skills Edina students learn and apply throughout their education, to business stakeholders who become key partners in ensuring there are authentic pathways to practice and apply the skills outlined in the Portrait of a Well-Rounded Edina Graduate.

VI.C. 2023-2024 Secondary New Course and Course
Change/Drop Proposals



Board Meeting Date: January 9, 2023

TITLE: 2023-2024 Secondary New Course and Course Change/Drop Proposals

TYPE: Action

PRESENTER(S): Jody De St. Hubert, Director of Teaching and Learning; Deb Richards, Gifted Education Coordinator, Mark Carlson, Curriculum Coordinator, and Andy Beaton, Edina High School Principal

BACKGROUND: As part of our continuous improvement efforts, each year the Teaching and Learning department brings forth proposals for new courses and recommendations for course changes for School Board review. The majority of the proposals are brought forward as part of a Curriculum Review Process. The Curriculum Review Process team includes staff members from the department area being reviewed, building administration, and teaching and learning staff. The Curriculum Review Process also includes input from parent and student stakeholders. Proposals that are presented outside of the Curriculum Review Process are first generated by individual secondary staff members. They are then discussed at building leadership meetings and staff is given building administration approval to bring the proposal forward to district administration. Once submitted to district administration, all proposals are reviewed and refined through a committee process that includes Teaching and Learning, as well as the Teaching and Learning Board Committee.

RECOMMENDATION: Review the new course proposals and changes for action.

DESIRED OUTCOMES FROM THE BOARD: Review the course information and approve.

APPENDIX A:

Tentative Budget Proposals

ATTACHMENTS:

1. [EHS Course Catalog for Reference](#)
2. [VV Middle School Course Catalog for Reference](#)
3. [SV Middle School Course Catalog for Reference](#)
4. [Fine Arts Curriculum Review Update and Purchases 2022 Board Report](#)
5. [Science Curriculum Review 2022 Board Report](#)
6. Report (below)

New Course Proposals: Edina High School

Department: Social Studies

Course Title: Advanced Placement African American Studies

Purpose: The College Board has introduced a new pilot program. In the 2022-23 school year 60 high schools are implementing this new AP course in African American studies. In the 2023-24 school year there are 200 more schools joining the pilot. AP courses help students navigate college-level work, earn college credits while in high school, and stand out in college admission applications. Students will have access to these benefits while making key connections to the African diaspora.

Prerequisite: None

Grade: 11 (or 11-12)

Length: Year-long

Meets Requirement for: U.S. History

Fee: Advanced Placement Test Fee

Course Description: AP African American Studies is an interdisciplinary course that examines the diversity of African American experiences through direct encounters with authentic and varied sources. Students explore key topics that extend from early African kingdoms to the ongoing challenges and achievements of the contemporary moment. This course foregrounds a study of the diversity of Black communities in the United States within the broader context of Africa and the African diaspora.

Department: Math

Course Title: Calculus

Purpose: This course is a good fit for students who finish Precalculus and are not interested in an AP level Calculus class. Currently the only options for students are College Algebra, AP Stats or AP Calculus AB. This would provide an alternative that would allow students a solid understanding of Calculus, if they plan to take it in college or at the high school the following year.

Course Title: Calculus

Prerequisite: A grade of C or better in Precalculus or College Algebra and Trigonometry is recommended for enrollment in this course.

Grade: 10-12 (students who have completed precalculus)

Length: Year-long

Meets Requirement for: Math elective or for students who are in high school and still need to meet the 3 year HS math requirement

Fee: None

Course Description: This course provides an introduction to basic differential and integral calculus. The focus of the course helps students to understand the underpinnings of calculus, including limits, derivatives, and integrals. The application of these ideas to real-world problems will also be examined. This course is not intended to be the equivalent of a first-year college calculus course, and it does not adequately prepare students for the Advanced Placement Exam in Calculus.

Department: Science

Course Title: Physics

Purpose: This course proposal is to ensure options for all students to take physics. Over the next two years the course will be adjusted slightly from the current course to align with new MN State Science Standards and be fully implemented in 2024-25 in alignment with state expectations.

Prerequisite: Physical Earth Science

Grade: 9-12

Length: Year-long

Meets Requirement for: 9-12 Physics

Fee: None

Course Description: This year-long course emphasizes a conceptual understanding of the fundamental principles governing the universe. This course will cover motion, forces, waves, sound and light, electricity, magnetism and nuclear physics. Problem solving and laboratory skills will also be emphasized.

Course Title: AP Physics 1

Purpose: This course proposal is based on recommendations from the Science curriculum review. AP Physics 1 is geared to any student who has completed at least 1 year of high school science.

Course Title: AP Physics 1

Prerequisite: Geometry and Physical Earth Science

Grade: 9-12

Length: Year-long

Meets Requirement for: Meets requirements for 9-12 Physics and allows for a student to take another possible AP

Fee: None

Course Description: This introductory course addresses basic topics in physics, focusing primarily on motion, forces, fields, energy, and momentum. The course is intended for those science students who would like to explore the basic topics of mechanics. Each topic will include in-depth laboratory experimentation or project work with emphasis on investigating phenomena with quantitative and qualitative analysis. This course will prepare students for taking the national Advanced Placement Physics 1 test in the spring.

Department: Fine Arts

Course Title: Advanced 3D

Purpose: This course proposal is based on recommendations of the Visual Arts curriculum review and new/updated MN State Visual Arts Standards. This course will collapse our CERAMICS 3 AND CERAMICS 4 courses and run as a continuous progress inspired course, which allows students to make individual idea-based artworks, along with more traditional, teacher-directed assignments.

Course Title: Advanced 3D

Prerequisite: Ceramics 1 & 2

Grade: 10-12

Length: Semester

Meets Requirement for: Fine Arts

Fee: None: Donations appreciated

Course Description: ADVANCED 3D is a multiple level course that focuses on students developing a theme based portfolio throughout the semester. The work will be a combination of teacher guided projects, and student created projects. This course is repeatable; because students create a new portfolio with new artwork each semester they earn an additional art credit each semester. Students will integrate the following to create a well rounded portfolio: art research, personal aesthetic reflection, critiquing, text readings, writing, exposure to new art production skills, and exploration of new sculptural materials.

Course Title: Advanced Drawing & Painting

Purpose: Based on the Visual Arts curriculum review and new/updated MN State Visual Arts Standards, this course will collapse our current Drawing & Painting 3 and 4 courses and run as a continuous progress inspired course, which allows students to make individual idea-based artworks, along with more traditional, teacher-directed assignments. This course is meant to be repeatable, so students can choose to take it multiple times, making new artworks and earning additional art credits each time they take the course.

Aligned with the district's personalized learning goal, this course will allow students to integrate their own voice and choice into their art-making.

Course Title: Advanced Drawing & Painting

Prerequisite: Drawing & Painting 2

Grade: 10-12

Length: Semester

Meets Requirement for: Fine Arts Elective

Fee: Suggested Donation

Course Description: This is an advanced, multi-level course that students can take after taking level 2 of Drawing & Painting. Students will be creating a thematic portfolio of individual, idea-based artworks, along with teacher-directed assignments. Students will be actively engaged in critiquing and revising their artwork and displaying their artwork for public view. This course is meant to be repeatable, so students can choose to take it multiple times, making new artworks and earning additional art credits each time they take the course. *This course will run in place of Drawing & Painting 3 & Drawing & Painting 4.* **Prerequisite: Drawing & Painting 2**

Course Title: Advanced Darkroom Photo

Purpose: Based on the Visual Arts curriculum review and new/updated MN State Visual Arts Standards, this course will collapse our current Photo 3 course and run as a continuous progress inspired course, which allows students to make individual idea-based artworks, along with more traditional, teacher-directed assignments. This course is meant to be repeatable, so students can choose to take it multiple times, making new artworks and earning additional art credits each time they take the course.

Aligned with the district's personalized learning goal, this course will allow students to integrate their own voice and choice into their art-making.

Course Title: Advanced Darkroom Photo

Prerequisite: Darkroom Photography 2

Grade: 10-12

Length: Semester

Meets Requirement for: Fine Arts Elective

Fee: Suggested Donation

Course Description: This is an advanced course that students can take after taking level 2 of Darkroom Photography. Students will be creating a thematic portfolio of individual, idea-based artworks, along with teacher-directed assignments. Students will be actively engaged in critiquing and revising their artwork and displaying their artwork for public view. This course is meant to be repeatable, so students can choose to take it multiple times, making new artworks and earning additional art credits each time they take the course. *This course will run in place of Darkroom Photo 3.* **Prerequisite: Darkroom Photo 2**

Course Title: Digital Art & Design 2

Purpose: This proposal is based on the Visual Arts curriculum review and new/updated MN State Visual Arts Standards. There is currently only an intro level class for digital art & design, however, creating artwork digitally is the industry standard and students are asking for the next level of this art content. Students will make works of art using professional software: Adobe Photoshop, Adobe Illustrator & After Effects. It aligns with the district's STEAM learning initiative & personalized learning goal.

Course Title: Digital Art & Design 2

Prerequisite: Digital Art & Design 1

Grade: 9-12

Length: Semester

Meets Requirement for: Fine Arts Elective

Fee: Suggested Donation

Course Description: Students will expand their knowledge and skills in areas of graphic design, digital drawing & animation using Adobe Creative Cloud. They will create digital artworks based on assigned topics and a personal choice theme. *Prerequisite: Digital Art & Design 1*

Course Title: Advanced Digital Art & Design

Purpose: Based on the Visual Arts curriculum review and new/updated MN State Visual Arts Standards. It allows students to make digital artworks centered around real-world & authentic learning, creating their own individual idea-based artworks. This course is meant to be repeatable, so students can take it multiple times, making new artworks and earning additional art credits each time they take it. Students will make works of art using industry standard software: Adobe Photoshop, Adobe Illustrator & After Effects. It aligns with the district's STEAM learning initiative & personalized learning goal.

Course Title: Advanced Digital Art & Design

Prerequisite: Digital Art & Design 2

Grade: 10-12

Length: Semester

Meets Requirement for: Fine Arts Elective

Fee: Suggested Donation

Course Description: This is an advanced course that students can take after taking Digital Art & Design 2. Students will be creating a thematic portfolio of individual, idea-based artworks, along with teacher-directed assignments. Students will be actively engaged in critiquing/revising their photos and displaying it for public view. This course is meant to be repeatable, so students can take it multiple times, making new artworks and earning additional art credits each time they take the course. *Prerequisite: Digital Art & Design 2*

Course Title: Advanced Digital Photo

Purpose: Based on the Visual Arts curriculum review and new/updated MN State Visual Arts Standards, it will replace Digital Photo 3. It allows students to make photographs centered around

real-world & authentic learning, creating their own individual idea-based work. This course is meant to be repeatable, so students can take it multiple times, making new artworks and earning additional art credits each time they take it. Students will make works of art using industry standard software: Adobe Lightroom & Photoshop. It aligns with the district's STEAM learning initiative & personalized learning goal.

Course Title: Advanced Digital Photo

Prerequisite: Digital Photo 2

Grade: 10-12

Length: Semester

Meets Requirement for: Fine Arts Elective

Fee: Suggested Donation

Course Description: This is an advanced course that students can take after taking Digital Photo 2. Students will be creating a thematic portfolio of individual, idea-based photographs, along with teacher-directed assignments. Students will be actively engaged in critiquing/revising their photos and displaying it for public view. This course is meant to be repeatable, so students can take it multiple times, making new artworks and earning additional art credits each time they take the course. *This course will run in place of Digital Photo 3. Prerequisite: Digital Photo 2*

Department: Family and Consumer Sciences

Course Title: Interpersonal Relationships and Collaboration

Purpose: This course is being proposed to open up a new area of study within the FACS department focusing on relationships and family life. This focus is recommended as part of the national FACS standards. The course goal of teaching students how to build strong relationships and improve their collaboration skills aligns with our school goals and district strategic plans. Also, as we transition out of the pandemic, we know that students need the opportunity to learn to build strong social connections and collaboration skills as this was difficult during distance learning.

Course Title: Interpersonal Relationships and Collaboration

Prerequisite: None

Grade: 9-12

Length: Semester

Meets Requirement for: Elective

Fee: None

Course Description: In this course students will learn to identify and grow healthy interpersonal and family relationships. Areas of study will include types of relationships and family structures, communication skills, boundary setting, stress management, decision making, and conflict resolution. A special focus will be given to applying these skills in collaborative settings. Through hands-on, collaborative projects students will learn to be more successful working in groups and demonstrate teamwork and leadership skills. This is a great class for any student who wants to deepen their relationships and improve their capacity to work as a confident and successful team member.

Course Title: Education Experience

Purpose: Edina High School is working diligently to expand Career and Technical Education opportunities for our students. This class would be an option for students to engage in real-world application in the education environment.

Course Title: Education Experience

Prerequisite: None

Grade: 9-12

Length: Semester

Meets Requirement for: Elective

Fee: None

Course Description: Students will volunteer or work in an educational environment, a minimum of five hours per week (though some experiences may require more), with approval from the course instructor. Students will meet a variety of benchmarks to receive credit for the experience. This course does not meet in person but will include several asynchronous assignments throughout the semester. Examples of possible experiences: Kids Club Rec Leader, Elementary School Volunteer, EHS TA, Edina Early Learning Center Volunteer, and more.

Department: English Language Arts

Course Title: College Reading Readiness 9

Purpose: The purpose of the class is to assist students in improving their reading skills while also providing support with their current Pre-AP English 9 coursework.

Course Title: College Readiness 9

Prerequisite: Referral Process

Grade: 9

Length: Full Year

Meets Requirement for: Elective

Fee:

Course Description: The College Reading Readiness course seeks to develop skilled and critical readers. The course is intended for students who have been identified as needing extra support in reading. The purpose of the class is to assist students in improving their reading skills while also providing support with their current Pre-AP English 9 coursework.

New Course Proposals: EVP

Department: Family and Consumer Sciences

Course Title: Online Travel and Tourism

Purpose: It is designed to help students realize their full potential and provides an opportunity to explore a post-high school path that does not necessarily require a four-year degree.

Course Title: Online Travel and Tourism

Prerequisite: None

Grade: 9-12

Length: Semester

Meets Requirement for: Elective

Fee: None

Course Description: Travel and tourism is one of the world's largest and fastest growing industries. This course will provide students with an opportunity to learn about the various aspects of travel and tourism from the local to the international level and give students a chance to explore the many career opportunities involved in it.

Department: Personal Wellness and Fitness

Course Title: Online Personal Fitness Trainer Certification

Purpose: It is consistent with district efforts for each student to achieve their full potential, and to open avenues of post-high school study and work other than a four-year degree.

Course Title: Online Personal Fitness Trainer Certification

Prerequisite: Personal Wellness

Grade: 10-12

Length: Semester

Meets Requirement for: None

Fee: None

While not required for the course, if a student chooses, after the course, to take the certification test, it costs \$399. We would seek sources of funding for students with financial need interested in taking this test.

Course Description: In the Online Personal Fitness Trainer Course, students will develop their knowledge of exercise science, fitness assessment, exercise programming, instructional and spotting techniques, nutrition and lifestyle modification. This course will prepare students to be successful on a certification exam.

Department: Science

Course Title: Online Science or Myth?

Purpose: This offering is consistent with district efforts to increase engagement and student choice in STEAM areas and to improve student critical thinking skills, including around misinformation.

Course Title: Online Science or Myth?

Prerequisite: None

Grade: 9-12

Length: Semester

Meets Requirement for: Science Elective

Fee: None

Course Description: Science or Myth is a semester-long course that looks at how we distinguish fact from Myth in our current reality of Deepfakes and fake news. Science or Myth looks at how Science was applied and reported, reflecting on current and historical events relating to their cultural and historical impact. Students will problem-solve and try to prove or bust conspiracy theories making us informed citizens and able to apply scientific logic in our future endeavors.

Department: Fine Arts

Course Title: Online Theatre Arts and Storytelling

Purpose: Edina Schools requires two fine arts elective credits for graduation, but EVP only offers one of its own at present, and none in theater.

Course Title: Online Theatre Arts and Storytelling

Prerequisite: None

Grade: 9-12

Length: Semester

Meets Requirement for: Elective

Fee: None

Course Description: Theatre, Puppetry, Playwriting and more! In this course students will explore various theatrical forms to learn the art of storytelling. Each unit, students will complete a hands-on project exploring a new mode of creation culminating in an original story. Students will learn to perform, build puppets, write plays, design toy theater sets, make videos, and mix and mash artforms into entirely new creations. No previous theater experience is required. Everyone is welcome whether you love to be in the spotlight or prefer to work offstage. This course is perfect for any student who wants to get creative and make things.

New Course Proposals: South View & Valley View

Department: Fine Arts

Course Title: Media Arts/ Visual Arts 8

Purpose: To align with the MDE Art requirements and fit Edina Public Schools schools movement towards STEAM.

Course Title: Media Arts/ Visual Arts 8

Prerequisite: required arts courses from previous years

Grade: 8th Grade

Length: Semester

Meets Requirement for: MDE Arts requirements

Fee: None

Course Description: This is a semester course where students will study the relation between art and media arts. Students will recognize and understand the importance of art and culture in our current world. Students will use a variety of visual and digital media as they learn about the unique role and perspective of an artist. These skills will continue to be used by students in all subject areas. This course will enhance students' appreciation for the media they use and see everyday.

Change Course Description/Objectives : Edina High School

Department: Science

Course Title: AP Biology

Purpose: The opportunity to engage in defined learning over the summer as a prerequisite is an addition to the prerequisite and course description. Nothing else has changed in the course description.

Course Title: AP Biology

Prerequisite: Chemistry or Enriched Chemistry; General or Enriched Biology or Summer work *

Course Description: This year-long course focuses on advanced biology topics, including biochemistry, cell biology, genetics, evolution, and ecology. Each topic will include in-depth laboratory experimentation and project work. This course will provide a college-like experience and is intended for students wishing to pursue a science or medical career. Strong reading and writing skills are highly recommended. AP Biology is designed as a second-year course in biology, so successful completion of General Biology or Enriched Biology is strongly recommended. Students may complete summer work to bypass this prerequisite. This course is intended to prepare students for taking the national Advanced Placement test in the spring.

Course Title: Comparative Anatomy

Purpose: Add additional detail to ensure a deeper understanding of the class objectives and experiences.

Course Title: Comparative Anatomy

Prerequisite: Biology, Enriched Biology or AP Biology

Course Description: This semester-long elective course is designed for any student who is curious about the incredible diversity of animals. Throughout the course, students will compare body structures between different animal groups, explore the evolutionary relationships among animals, and relate animal anatomy to the human body. Units of study include Invertebrates,

Fish, Tetrapod Skeletons, Amphibians, Reptiles, Dinosaurs/Birds, and Mammals. Students will dissect earthworms, sharks, owl pellets, frogs, and turtles.

Department: Computer Science

Course Title: Web Page Coding 1

Purpose: Add additional detail to ensure a deeper understanding of the class objectives and experiences.

Course Title: Web Page Coding 1

Prerequisite: None

Course Description: Students will study and experience technologies used in the planning, preparation, and maintaining stages of Web Design and Development. Students will create and format websites with HTML and CSS. Topics studied include styling text, colors, borders, images, lists, blocks, links, tables, audio and video, current semantics, navigation bar design, responsive web pages, and advanced web page topics. Emphasis is placed on creativity, structure, and problem solving using the World Wide Web and Internet systems.

Course Title: Web Page Coding 2

Purpose: Add additional detail to ensure a deeper understanding of the class objectives and experiences.

Course Title: Web Page Coding 2

Prerequisite: Web Page Coding 1

Course Description: This course provides a solid foundation in computer programming in JavaScript, one of the most in demand programming languages of today. Students learn basic programming concepts along with furthering their HTML/CSS skills from Web Page Coding I. Students will further their learning of web page design by applying JavaScript and some of the popular libraries available today to create interactive websites through a series of examples and projects.

Course Title: Introduction to Game Development

Purpose: Add additional detail to ensure a deeper understanding of the class objectives and experiences.

Course Title: Introduction to Game Development

Prerequisite: None

Course Description: This course focuses on the development of 3D interactive games. Students explore the design of games to understand how video games themselves are implemented. The course explores principles of 3D graphics, animation, sound, and collision detection using frameworks like Unity, as well as languages like C#. By class's end, students will have programmed several of their own games and gained a thorough understanding of the basics of game design and development.

Course Title: Independent Computer Language Study

Purpose: Add additional detail to ensure a deeper understanding of the class objectives and experiences.

Course Title: Independent Computer Language Study

Prerequisite: None

Course Description: Students can study various computer languages such as Python (Machine learning, Artificial Intelligence), Ruby, SQL, SWIFT, and R through an instructor approved curriculum. They will be responsible for planning out their course pacing with the instructor and should be ready to earn a certification in that language by the end of the semester.

Course Title: Cybersecurity

Purpose: Add additional detail to ensure a deeper understanding of the class objectives and experiences.

Course Title: Cybersecurity

Prerequisite: None

Course Description: Whether seeking a career in the growing field of cybersecurity or learning to defend their own personal data or a company's data, students in Cybersecurity establish an ethical code of conduct while learning to defend data in today's complex cyber world. Students will be introduced to the tools and concepts of cybersecurity through the use of virtual environments to learn topics such as Linux networking and command line tools, vulnerability scanning, SQL injection, advanced port scanning, and email tracking. This course encourages students to create solutions that allow people to share computing resources while protecting privacy.

Department: Engineering & Technology**Course Title: Intro to Engineering Design**

Purpose: Add additional detail to ensure a deeper understanding of the class objectives and experiences.

Course Title: Intro to Engineering Design

Prerequisite: None

Course Description: This course introduces students to engineering design. Students will learn about and apply the design process to solve real engineering problems. Students will learn to effectively document the solution to an engineering problem through sketching, modeling in CAD software, the creation of working drawings, and the use of a three-dimensional printer to create rapid prototypes. As students learn to solve engineering problems they will learn to apply many different elements of design (visual, functional and structural) to their solution, to work in teams to solve problems, and to analyze the effects of engineered products on society from an environmental and ethical standpoint. This course will be eligible for up to 3 college credits with successful course completion and mastery of the college credit end-of-the-year exam and students will be given the opportunity to earn a certification in Autodesk Fusion.

Other Changes to Course Communication : Edina High School

Department: English Language Arts**Course Title: Film and Literature II**

Purpose: We would like to ELIMINATE the prerequisite for this class of Genre Studies. This is the only change requested.

Prerequisite: None

Change Course Name: Edina High School

Department: Science

Course Title: AP Physics

Purpose: The change in name will provide clarity on the level of the course.

Change name to new Course Title: AP Physics C: Mechanics

Prerequisite: Concurrent enrollment or completion of Calculus

Department: Fine Arts

Course Title: Digital Art & Design

Purpose: There will be new, advanced levels of Digital Art & Design and this name change will show that sequential order.

Change name to new Course Title: Digital Art & Design 1

Department: Business

Course Title: Entrepreneurship with DECA

Purpose: The title change will be more inclusive and open to all students. It also aligns more closely with Edina's Shark Tank program.

Change name to new Course Title: Entrepreneurship

Change Course Name: South View

Department: Science

Course Title: Science 6 Pathway 1

Purpose: The title change will ensure each middle school has alignment in titles for Science classes.

Change name to new Course Title: Science 6

Course Title: Science 6 Pathway 2

Purpose: The title change will ensure each middle school has alignment in titles for Science classes.

Change name to new Course Title: Compacted Science 6

Course Title: Science 7 Pathway 1

Purpose: The title change will ensure each middle school has alignment in titles for Science classes.

Change name to new Course Title: Science 7

Course Title: Science 7 Pathway 2

Purpose: The title change will ensure each middle school has alignment in titles for Science classes.

Change name to new Course Title: Compacted Science 7

Course Title: Science 8 Pathway 1

Purpose: The title change will ensure each middle school has alignment in titles for Science classes.

Change name to new Course Title: Science 8

Course Title: Enriched Science 8 Pathway 1

Purpose: The title change will ensure each middle school has alignment in titles for Science classes.

Change name to new Course Title: Enriched Science 8

Course Title: Science 8 Pathway 2 Physical Earth

Purpose: The title change will ensure each middle school has alignment in titles for Science classes. This particular title change also aligns with the high school title.

Change name to new Course Title: Physical Earth Science 8

Change Course Name: Valley View

Department: Science

Course Title: Science 8 Pathway 2 Physical Earth

Purpose: The title change will ensure each middle school has alignment in titles for Science classes. This particular title change also aligns with the high school title.

Change name to new Course Title: Physical Earth Science 8

Change Course Description/Objectives and Name : Edina High School

Department: Business

Course Title: Entertainment and Sports Marketing

Purpose: Management is an underserved area in the business department. This class curriculum will be differentiated from the current marketing offerings.

Change name to new Course Title: Sports Management

Course Description: This course introduces students to the field of Sports Management. It identifies the role business plays in professional, collegiate, and amateur sports. Sports business applications are explored in the following areas: sponsorship, promotions, entrepreneurship, marketing, fundraising, finance, media, ticketing, public relations, law, facilities, and sport careers.

Drop Course: Edina High School

Department: Fine Arts

Course Title: Darkroom Photo 3

Purpose: Curriculum review. Darkroom Photo 3 will be dropped and the new Advanced Darkroom Photo course addition is based on recommendations of the Visual Arts curriculum review and new/updated MN State Visual Arts Standards, this change will address the following: allowing students to take Darkroom Photo as often as they desire, provide a place to meet the new MN art standard of working under more real world scenarios, and negate the necessity of Art Independent Studies.

Course Title: Drawing & Painting 3 & 4

Purpose: Curriculum review. Drawing & Painting 3 & 4 being dropped and the new Advanced Drawing & Painting course addition is based on recommendations of the Visual Arts curriculum

review and new/updated MN State Visual Arts Standards. The new Advanced Drawing & Painting class will be guided by the new state standards which are centered around authentic learning, where “a range of real-world skills and social-emotional competencies are developed when there is a focus on process in student learning in the arts in addition to the product. These skills include the ability to innovate; reflect, evaluate, adjust and refine; take productive risks; use failures and mistakes as opportunities to learn; persist; practice self-reliance; and collaborate effectively. As a result, a full strand of standards is devoted to each of the four artistic processes.” Drawing & Painting 3 & 4 will be dropped so the new course can address the following: allowing students to take Advanced Drawing & Painting as often as they desire and negating the necessity of Art Independent Studies. The new MN state standards along with all previous content from Drawing & Painting 3 & 4 will be collapsed and accessible by students in the new course, Advanced Drawing & Painting.

Course Title: Ceramics 3 & 4

Purpose: Curriculum review. Ceramics 3 & 4 are being dropped and the new Advanced 3D course will replace them.

Course Title: Digital Photo 3

Purpose: The current Digital Photo 3 turned into a new, repeatable course called Advanced Digital Photo. Based on Visual Arts curriculum review suggestions and new/updated MN State Art Standards, this change will address the following: allowing students to take Digital Photo as often as they desire, provide a place to meet the new MN art standard of working under more real world scenarios, and negate the necessity of Art Independent Studies.

Department: Family and Consumer Sciences

Course Title: Unified foods

Purpose: Unified foods was proposed prior to Covid and the curriculum was never able to be completed. There is currently not a need for this specific class as all of our courses are accessible and frequently taken by special education students that work side by side with general education students.

Department: Business

Course Title: Global Business Studies

Purpose: The enrollment in the class has been low and does not run very often.

Drop Course: South View & Valley View

Department: English Language Arts

Course Title: 21st Century Literature

Purpose: The 21st Century Literature Standards will now be absorbed in the 8th grade ELA Standard and Enriched Courses. This course was a semester and met one block period every other day which met the opposite semester from Flight, Space, and Electronics. This course provided students the opportunity to refine skills and strategies in Literacy, Research, Technology, and Communication necessary to transition smoothly and be successful in high school, college and the 21st Century. This change will also keep opportunities in the Middle School schedule open for future STEAM additions to the course offerings.

Department: Fine Arts

Course Title: Art in the Digital World

Purpose: The Art in the Digital World standards will now be absorbed in the 8th grade Media Arts/Visual Arts 8 in order to align with the MDE Art requirements and fit Edina Public Schools schools movement towards STEAM.

Appendix A: TENTATIVE BUDGET PROPOSALS

The following budget requests are all being reviewed in collaboration with Teaching Staff, Teaching and Learning, and District Media Technology Services. Final budget decisions will all be made with the lens of ensuring a rigorous and engaging experience for students and fiscal responsibility. The chart below gives a general overview of what is considered in the course request or change proposal process and does not reflect final budget decisions at this time. Final budget decisions will be communicated with teachers and administration in response to their requests between February and April of 2023.

COURSE TITLE	SCHOOL	COST IN HOURS	COST IN MATERIALS
Social Studies			
Advanced Placement African American Studies	High School	TDB	TBD
Math			
Calculus	High School	Staff Development= 10 Hours Curriculum = 32 Hours	Textbook \$111/per book (this includes a 6 year ebook license for each book)
Science			
AP Physics 1	High School		Textbook for each student enrolled
Fine Arts			
Advanced 3D	High School	Curriculum Revision 2 hrs x 6 units= 12 hours	Staff Development funds/ release day funds for staff visits to MN Native American Art Galleries and Cultural centers: Two Rivers Gallery, All My Relations Gallery (New York Times Article about the importance of this MN cultural resource)
Advanced Drawing & Painting	High School	Curriculum Revision 2 hrs x 6 units= 12 hours	Staff Development funds/ release day funds for staff visits to MN Native American Art Galleries and Cultural centers: Two Rivers Gallery, All My Relations Gallery (New York Times Article about the importance of this MN cultural resource)

Advanced Darkroom Photo	High School	Curriculum Revision 2 hrs x 6 units= 12 hours	Staff Development funds/ release day funds for staff visits to MN Native American Art Galleries and Cultural centers: Two Rivers Gallery, All My Relations Gallery (New York Times Article about the importance of this MN cultural resource) Repair fund of \$500 for upkeep of 35mm Film Cameras National Camera Repairs
Digital Art & Design 2	High School	Curriculum Writing 4 hrs x 6 new units = 30 hours + 1 release day	Staff Development funds: MCAD Continuing Education Product Design Course (info for Summer 2023 not available yet, but 1 course costs ~\$400.), Skillshare \$165/year, Domestika Plus \$83.88/year Equipment needs: Students will need access to on screen display digital drawing tablets that can be used with our current classroom Lenovo laptops. These tablets will also be used by Advanced Digital Art & Design and AP 2-D Design students. - Wacom One: \$399.95 x 10 = \$3,999.50 + tax + HDMI adaptor (a full class set (32) would be ideal, but having 10 would be a great start) - Power Strips: \$39.99 x 3 = \$119.97 Materials: - Color Swatch Guide for Color Theory \$25 - Color Theory Poster (or this one) for classroom reference 20"x24" - \$46.80
Advanced Digital Art & Design	High School	Curriculum Revision 2 hrs x 6 units= 12 hours	Staff Development funds: (All of these needs are also requested under the Digital Art & Design 2 & Advanced Digital Art & Design course proposal & will not require an additional purchase): Skillshare \$165/year & Domestika Plus \$83.88/year (same subscription as Digital Art & Design 2); Staff Development funds/ release day funds: Staff visits to MN Native American Art Galleries and Cultural centers: Two Rivers Gallery, All My Relations Gallery Equipment needs (this equipment will be used by Digital Photo 1 & 2 + AP courses for): Umbrella Flash Kit (for lighting setups) - \$72.85 x 2 = \$145.70 50mm Canon Lens (for portrait & close-up photography): \$125 x 4 = \$400.00
Advanced Digital Photo	High School	Curriculum Revision 2 hrs x 6 units= 12 hours	Staff Development funds: (All of these needs are also requested under the Digital Art & Design 2 & Advanced Digital Art & Design course proposal & will not require an additional purchase): Skillshare \$165/year & Domestika Plus \$83.88/year (same subscription as Digital Art & Design 2); Staff Development funds/ release day funds: Staff visits to MN Native American Art Galleries and Cultural centers: Two Rivers Gallery, All My Relations Gallery Equipment needs (this equipment will be used by Digital Photo 1 & 2 + AP courses for): Umbrella Flash Kit (for lighting setups) - \$72.85 x 2 = \$145.70 50mm Canon Lens (for portrait & close-up photography): \$125 x 4 = \$400.00
Online Theatre Arts and Storytelling	EVP	Curriculum = 10 Hours design time = 36 hours curriculum design time (4 hr x 9 new units)	I plan to ask students to utilize household materials (newspaper, tape, cardboard, colored pencils et cetera as well as their digital devices to interact with this course. If students are unable to procure these supplies some financial support may be needed. Materials needed (Arts and craft supplies) may need to be purchased for the creation of demonstration videos and instruction, however I anticipate those

			costs to be minimal.
Media Arts/ Visual Arts 8	South View & Valley View	Curriculum writing= some time We will need some writing time to align with the other middle school and create curriculum that fits each and every students with opportunities for interventions and extensions	We are already working with DMTS as a partnership to get digital cameras for secondary arts.
Family & Consumer Sciences			
Interpersonal Relationships and Collaboration	High School	Curriculum development= 10 Hours Curriculum design time)= 36 Hours (9 new units x 4 hours)	25 textbooks ranging from \$45 to \$85 depending on text selected during design
Education Experience	High School	Curriculum writing several hours	
English Language Arts			
College Readiness 9	High School		FTE costs will be made in alignment with Achievement & Integration and the Secondary CLP design process.

Business			
Online Travel and Tourism	EVP	Curriculum writing = 24 hours (around \$840)	One time purchase of the Cambridge Travel and Tourism digital teacher resource guide and access card (\$200)
Personal Wellness and Fitness			
Online Personal Fitness Trainer Certification	EVP		Course materials- Instructor Materials - \$100
Computer Science			
Online Science or Myth?	EVP		

VI.D. Board Legislative Action Committee (LAC)
2023 Legislative Platform, Goals, and Plan



Board Meeting Date: January 9, 2023

TITLE: Board Legislative Action Committee (LAC) 2023 Legislative Platform, Goals and Plan

TYPE: Action

PRESENTER(S): Legislative Action Committee: Julie Greene, Chair; Dan Arom, Board Member; Catherine Gump, community member; Kate Quayles, community member; Raja Chinnakotla, 11th grade EHS student; Sofia Doval, 11th grade EHS student; and Sabeeh Mirza, 12th grade EHS student

BACKGROUND: The School Board approved board goals for the 2022-23 school year that include legislative advocacy as a top priority. This work aligns with advocacy priorities outlined in the district's [2020-2027 Strategic Plan. Strategy E: Engage Parents, Schools and Community.](#)

RECOMMENDATION: Approve the 2023 Legislative Platform, Plan and Goals.

DESIRED OUTCOMES FROM THE BOARD: Board reaches consensus through discussion to move LAC 2023 priorities and plan forward for Board approval in January.

ATTACHMENTS: 2023 LAC Legislative Platform DRAFT

2022-2023 School Board Goals (Approved)

Board Goal (2): *Elevate the Edina School Board within the District, State and Nation in order to advocate for the needs of the school community and best meet the needs of our district stakeholders.*

Key actions:

- *Board continues state and federal legislative advocacy efforts for public school education funding by following year 2 of the LAC plan.*
- *Board participates in leadership opportunities at local and national meetings/conferences (MSBA, AMSD, etc.) to elevate work of the board and successes in the district.*

Measurable impact:

- *Board LAC committee implements year 2 of LAC plan including increased community and legislative engagement.*
- *Full board actively participates in LAC efforts, as identified.*

To achieve these goals, the Board also approved a three-year plan for the Legislative Action Committee (LAC) in January, 2022. The 2022-23 school year is Year 2 of this plan.

For Board Review and Discussion:

Below please find the 2023 Legislative Platform, and the 2022-23 LAC Goals and Action plan for Board review and discussion:

1) 2023 LAC Legislative Platform

The LAC is proposing the attached 2023 legislative platform for Board consideration. These priorities are grounded in the Board’s 2022 legislative priorities with suggested changes developed in collaboration with district leadership, Dr. Stacie Stanley and Jody Remsing, Director of Student Services and Special Education and partner organizations including AMSD, MSBA and MASE, and additional aligned organizations as references.

2) 2022-2023 LAC Goals and Action Plan (Year 2)

The LAC sets goals and builds a calendar of LAC efforts in collaboration with Superintendent, Dr. Stacie Stanley and Director of Student Services and Special Education, Jody Remsing for maximum participation throughout the 2022-2023 year. These goals reflect hopeful outcomes of the LAC work this year. The committee meets on a monthly basis.

➤ **2022-23 LAC Goals**

- 1) *Advocacy efforts lead to priorities being realized at legislative session;*
- 2) *New and current relationships with all EPS legislative representation are developed and strong;*
- 3) *Community gains better understanding of legislative priorities, the impact on students and engages in LAC advocacy efforts with student voice amplified;*
- 4) *Collaboration with aligned partners proves an effective tactic of advocacy efforts.*
- 5) *Implementation of LAC action plan is effective (committee engagement, capacity, admin support, event success)*

➤ **2022-23 LAC Action Plan**

Through events, engagement, communication and community outreach, the LAC plans to advocate through a variety of means including, but not limited to, the following:

- Ongoing conversations with current and new local and national legislators in effort to build strong relationships

- Host pre-session legislative event to communicate priorities to legislators and larger community
 - 100% participation from local representative and at least one national representative
 - Attendance includes school board, community members and student representation outside of LAC, district admin and city leadership
- Continue to build communication base for info sharing and outreach
 - Revitalize social media platforms to welcome students and the Edina community to participate in planned LAC efforts
 - Focus on traditional media efforts targeted to students (Zephyrus) and community (Sun Current, Star Tribune), as appropriate
- Track and support legislative bills and their development at local and national level to help identify opportunities for advocacy outreach
- Engage in AMSD and MSBA legislative efforts related to 2023 priorities with participation in meetings and advocacy opportunities; identify additional partnership alignment opportunities for synergy in efforts (MACE, MDE, National PTA, AAP, etc)
- Collaborate with neighboring school districts' LAC efforts and activities for shared practices and synergy opportunities
- School board actively participate in planned LAC activities
- Attend at least 1 MN education related Committee meetings related to 2023 priorities
- Participate in at least 1 day of advocating at state capitol
- Secure at least 1 student testimony during legislature session

Legislative Update and LAC Efforts to Date (2022-2023)

With the new districting lines and the results of the November, 2022, election in, the district will now have the following local legislators representing Edina Public Schools (as of January 1, 2023). It's also important to note that 2023 is a budget year at the capitol.

Rep. Cheryl Youakim (District 46B)

Rep. Heather Edelson (District 50A)

Sen. Ron Latz (District 46)

Sen. Alice Mann (District 50)

In preparation for the 2023 session, LAC has begun work. Here's a brief update:

- LAC priorities have been developed and the LAC is presenting to the school board for discussion at its regular meeting on December 12, 2022.
- LAC Pre-Legislative Session Breakfast is set and invitations are out:
 - January 11, 2023, 7:30-8:30 am, ECC, Rm 358

- Legislators outreach has started.
 - Legislators will be visiting the EPS transportation facility and Edina High School on Friday, December 9 with LAC students participating in the tour
- LAC Advocacy Day at the Capitol is set and collaboration efforts with legislator cross-over with Hopkins LAC is being planned:
 - March 8, 2023, full-day, State Capitol
- Communication and community outreach planning and coordination is in motion.

Please let us know if you have any questions. Thank you.

Attachment 1

DRAFT for Board Discussion, 12/2022

Edina Public Schools | 2023 LEGISLATIVE PLATFORM

1. STABILIZE EDUCATION FUNDING

- > Link the basic formula and local optional revenue to inflation to provide a stable and consistent funding stream that allows school boards and administrators to engage in long-range and innovative planning; and
- > Allow locally-elected school boards to renew an existing operating referendum at the same level; and
- > Increase English learner funding to reduce the shortfalls in these important programs.

2. STRENGTHEN AND SUPPORT SPECIAL EDUCATION PROGRAMS

- > Increase special education funding to reduce shortfalls in this important program and fully fund special education to eliminate the cross-subsidy; and
- > Create a special student status for students in intermediate school districts requiring an extraordinary level of care. Increase state funding for these students.

3. ENSURE SAFE, MODERN SCHOOL FACILITIES AND INCREASE MENTAL HEALTH SUPPORT FOR STUDENTS AND STAFF

- > Increase the Safe Schools levy and state aid to allow school districts and intermediate school districts to hire additional support staff or develop programming resources to address the mental health needs of students; and
- > Remove the per-pupil limit and expand allowable uses of Long-Term Facilities Revenue to allow school districts and intermediate school districts to enhance safety through security modifications, remodeling and additions to existing buildings; and
- > Increase funding for statewide mental health services and supports available and accessible to both students and staff;
 - > Increase statewide capacity to provide intensive mental health services for children and youth experiencing mental health crises;
 - > Ensure school districts are allowed to receive MA reimbursement in alignment with other billable third-party related services without having to complete Children's Therapeutic Services and Supports (CTSS) requirements.

4. INCREASE AND DIVERSIFY TEACHER WORKFORCE

- > Remove barriers and provide incentives to address the shortage of substitute teachers, school bus drivers, paraprofessionals, and other staff; and
- > Continue to expand programs and incentives to attract, develop and retain teachers of color; and

> Maintain multiple pathways to licensure in the tiered licensing system.

References:

[Association of Metropolitan School Districts \(AMSD\) 2023 Legislative Platform](#)

[Minnesota Administrators for Special Education 2021-22 Legislative Platform](#)

[Minnesota School Board Association \(MSBA\) 2023 Legislative Platform](#)

VI.E. EVP Elementary Update



Meeting Date: 1/9/2023

TITLE: EVP Elementary Update

TYPE: Action

PRESENTER(S): Dr. Randy Smasal, Assistant Superintendent; and Steven Cullison, EVP Coordinator

BACKGROUND: When students were able to return to in-person learning during the pandemic, some families wished to continue with online learning. The district, at the elementary level, provided this as an option, initially under the name Edina Virtual Academy, and then once approved as a comprehensive program through the Minnesota Department of Education under the Edina Virtual Pathway branding. The program has provided a quality education to its students, and continues to serve its students needs at a high level this year. Enrollment, however, has decreased substantially, year-over-year, likely due to decreased concerns around COVID in the in-person setting.

RECOMMENDATION: The district's administrative recommendation is to phase out Elementary Edina Virtual Pathway over the next two years, offering only grades 4-5 for the 2023-24 school year. Only grade 5 will be offered for the 2024-25 school year. The Elementary EVP class will need to have at least 10 students enrolled for it to be viable in either year.

Desired Outcomes from the Board: Based on previous board discussion, accept the administrative recommendation.

Rationale

1. Enrollment

- Enrollment in 2021-2022 for Edina Virtual Academy averaged approximately 90 students.
- The current 2022-2023 Edina EVP enrollment is 29 students.
- It is anticipated that the current level of enrollment reflects the level of interest in online learning at the elementary level in absence of unpredictable outside factors (such as increased health concerns raised by new COVID variants.) Put differently, the district anticipates that the current level of enrollment is the base-line which should be used for planning purposes in the next few years.

2. Budget Summary

- EVP K-5 revenue, based upon enrollment, was projected to be approximately \$276,622 for 2022-2023.
- EVP K-5 expenditures are projected to be approximately \$337,314. These costs are almost entirely dedicated to staffing those who provide direct services (instruction or as a paraprofessional) to students.
- **EVP K-5 is projected to run at a deficit of approximately \$60,692 this year, relative to its generated revenue.
 - The primary driver of this deficit is small class sizes. In order to provide quality instruction, the students must be split into two classes, despite the low enrollment.
- **Edina K-12 Virtual Pathway was budgeted \$826,243 for 2022-2023. Though costs exceed revenue for the K-5 program, ***EVP will come in under its allocated budget this school year due to enrollment in 9-12.***

3. Middle and High School Online Learning

- Interest in online learning for grades 6-8 was insufficient to run a program in a fiscally responsible manner for 2022-2023. It is not anticipated that this would change in the foreseeable future.
- Interest in Edina Virtual Pathway at the high school level has been substantial. The program serves enough full-time online students to operate in a fiscally responsible manner, while also offering online courses for in-person students to take as an additional option.
- Because administration does not foresee offering a middle grades option at this time, there is a gap between the elementary and secondary programs at this time.

4. Tuition Agreements with Other Programs

- In 2022-2023, Edina families seeking online learning for kindergarten or grades 6-8 have been able to receive service through a neighboring district under a tuition agreement. This agreement has allowed Edina families to gain access to online learning while retaining enrollment in their home district. It has also allowed Edina to retain some of the revenue generated by their enrollment.
- This agreement structure could be extended to grades 2-3 in the upcoming year and to grades 4, and then 5, in the following years for those families that wish to continue in an online learning environment.

5. Grades 2-3

- Barring new enrollment or student withdrawal, anticipated enrollment for the 2023-2024 school year would be as follows:
 - Grade 2 - 2 students
 - Grade 3 - 3 students
 - Grade 4 - 13 students
 - Grade 5 - 12 students
- Most of the decrease in interest in K-5 online learning occurred in the primary grades. It is an administrative recommendation to provide an online learning option for existing families, phasing out the program gradually, offering one fewer grade each year.
- Redirecting the five families whose students will be in grades 2 or 3 next year to in-person learning or online through a partner district would allow EVP to run a single, full-sized, class with a narrow band of grade levels. *Edina Virtual Pathway recognizes the potential disruption this could represent for the impacted families.*

Proposed Timeline

- Communication Plans
 - Dec. 30 - Notify parents/guardians of proposal going to board for discussion
 - Jan. 10 - Notify parents/guardians of board decision on proposal
 - February - Survey families on plans for 2023-2024 and finalize enrollment for 2023-2024
 - March - Finalize staffing for 2023-2024

VI.F. Proposed 2022-2024 Collective Bargaining
Agreement Between ISD 273 and Service Employees
International Union No. 284, Transportation
Employees



Board Meeting Date: January 9, 2023

TITLE: **Proposed 2022-2024 Collective Bargaining Agreement Between Independent School District 273 and the Service Employees International Union No. 284, Transportation Employees** (Bus Drivers, Bus Mechanics, Route Programmers, Interschool Mail Drivers)

TYPE: **Action**

PRESENTER(S): Sonya Sailer, Director of Human Resources; Mert Woodard, Director of Business Services

BACKGROUND: The School District's transportation employees have ratified a tentative agreement for a two-year contract effective July 1, 2022 through June 30, 2024. This is the first collective bargaining agreement since the School District's transportation and custodial employees petitioned the Minnesota Bureau of Mediation Services (BMS) to divide their bargaining unit into two units. The BMS found the petition was appropriate and ordered the division of the bargaining unit last August.

The proposed terms and conditions of employment are reflected in the attached agreement with bold font used to represent new language and strikethrough font used to show language to be removed from the contract as a part of the tentative agreement. Highlights of the proposed agreement include:

1. Step advancement for eligible transportation employees in both years of the agreement.
2. A market adjustment for non-driver transportation positions and a two and one-half (2.5) percent improvement to the wage scale for all positions in both years of the agreement.
3. A \$0.40 per hour increase to the differential for driving substitute assignments and a \$0.45 per hour increase to the differential for transporting students with special needs.
4. The addition of a wage differential for bus mechanics that achieve Automotive Service Excellence (ASE) certification.
5. A continuation of the current \$250.00 incentive for recruiting new transportation employees through the new contract term.
6. A reduction to the differential for driving multi-district assignments from the current \$7.00 per hour to \$5.00 per hour. Bus drivers currently transporting students via multi-district routes will be grandparented at the higher rate.
7. One (1) additional paid holiday for 12-month employees beginning in the first year of the agreement to recognize Juneteenth.
8. No changes to the School District's monthly contribution towards health insurance.

The two-year total package for this proposed agreement is \$7,265,900, which represents an increase of \$250,929. Using the Minnesota School Board Association's costing formula, the two-year percentage increase is 6.2%. This amount is within the School Board's financial parameters for this collective bargaining agreement. Superintendent Stanley supports the recommendation.

RECOMMENDATION: Approved the proposed 2022-24 collective bargaining agreement.

ATTACHMENTS:

1. DRAFT bold/strikethrough version of proposed 2022-24 contract with changes highlighted in yellow
2. Final clean copy of the proposed 2022-24 contract

MASTER AGREEMENT
INDEPENDENT SCHOOL DISTRICT NO. 273,
EDINA PUBLIC SCHOOLS
AND THE
SERVICE EMPLOYEES INTERNATIONAL UNION, LOCAL 284
REPRESENTING
TRANSPORTATION EMPLOYEES
JULY 1, ~~2020~~ **2022** THROUGH JUNE 30, ~~2022~~ **2024**



DEFINING EXCELLENCE

PLEASE NOTE: All language was removed from this DRAFT that solely applied to custodial positions.

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1. Introduction

1.1 Master Agreement

This Agreement is made and entered into by and between Independent School District No. 273, Edina Public Schools, ("Employer") and Service Employees International Union, Local No. 284, ("Union").

1.2 Definitions

The following definitions are applicable to terms used in this Agreement:

Casual Employee. A "casual employee" is an employee whose employment does not exceed the lesser of 14 hours per week or 35 percent of the normal work week in the employee's appropriate unit.

Temporary Employee. A "temporary employee" is any employee who is employed for no more than 67 working days in any calendar year.

School-Term Employee. A school-term employee is any employee whose regular assignment (excluding additional work assigned through Section 7.2, or other time-sheeted hours) aligns with the school year.

Twelve-Month Employee. A twelve-month employee is any employee who is assigned to work year-round on an ongoing and continuing basis.

Grievance. A "grievance" is any dispute or disagreement as to the interpretation or application of any term or terms of this Agreement.

Other Terms. Other terms not specifically defined have the meanings given them under the Public Employment Labor Relations Act of 1971 ("PELRA") as amended.

1.2 Recognition

The Employer recognizes the Union as the exclusive representative for the purpose of negotiating terms and conditions of employment for all **transportation** employees **employed by Independent School District No. 273, Edina, Minnesota, who are public employees within the meaning of Minn. Stat. § 179A.03, subd. 14, excluding managerial, confidential,**

supervisory and all other employees. ~~as defined in Appendix A but excluding the Supervisor of Transportation, Custodial Supervisors, and all other temporary, casual, confidential or supervisory employees.~~ The Employer also recognizes that nothing in this Agreement limits the employees' or their representatives' right to express their views to the extent it is provided for in PELRA.

1.3 Right to Views

Nothing contained in this Agreement shall 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 terms and conditions or compensation of public employment or their betterment, so long as the same is not designed to and does not interfere with the full, faithful and proper performance of the duties of employment or circumvent the rights of the Union.

1.4 Union Dues

~~Service e~~Employees shall have the right to request and be allowed dues checkoff for the organization of their selection. Upon receipt of a properly executed authorization **(including written or electronic)**, the ~~school district~~ **Employer** will deduct monthly the dues that ~~the service~~ employees have agreed to pay to the organization during the period provided in said authorization **and remit these dues to the Union.** The Union will indemnify, defend and hold the District harmless against any claims made against and any suits instituted against the Employer, its officers or employees, by reason of the **deduction of** association dues.

1.5 Union Access to Information

Upon request, the **District Employer** shall make available to the Union a bargaining unit list of employees including name, address, phone numbers, electronic mail address(es), work hours, work location, classification, wage schedule placement, and dates of employment. Additionally, the **District Employer** will notify the Union of new hires on a monthly basis.

1.6 Managerial Rights

State law has vested in the Employer the full authority and power to manage, control and direct the operation of the school district, and to adopt, modify or repeal policies, rules, and regulations for the Employer. All such authority and power of

the Employer will continue unimpaired, except as limited by a specific provision of this Agreement.

1.7 Provisions Contrary to Law

Any portion of this Agreement that violates any provision of state or federal law, or any rules or regulations promulgated thereunder, either now or hereafter, are null and void and without force and effect.

If any provision of this Agreement or the application of any provision under any circumstances is held invalid, that provision is severable and it will not affect any other provisions of this Agreement or the application of provisions under other circumstances.

**2. WAGES AND OTHER COMPENSATION
FOR TWELVE MONTH EMPLOYEES**

2.1 Twelve-Month Employee Compensation Hourly Wage Schedules

2022-2023

The following hourly wage schedule applies during the period of July 1, 2022 through June 30, 2023:

Step	Bus Mechanic*	Interschool Mail Driver*; Route Programmer*	Lead Bus Mechanic*	Bus Driver
1	\$ 29.57	\$ 26.50	\$ 36.31	\$ 23.58
L6	\$ 29.82	\$ 26.75	\$ 36.56	\$ 23.83
L11	\$ 30.07	\$ 27.00	\$ 36.81	\$ 24.08
L16	\$ 30.32	\$ 27.25	\$ 37.06	\$ 24.33
L21	\$ 30.57	\$ 27.50	\$ 37.31	\$ 24.58

*12-month positions

2023-2024

The following hourly wage schedule applies during the period of July 1, 2023 through June 30, 2024:

Step	Bus Mechanic*	Interschool Mail Driver*; Route Programmer*	Lead Bus Mechanic*	Bus Driver
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1	\$30.31	\$27.16	\$37.22	\$24.17
L6	\$30.57	\$27.42	\$37.47	\$24.43
L11	\$30.82	\$27.68	\$37.73	\$24.68
L16	\$31.08	\$27.93	\$37.99	\$24.94
L21	\$31.33	\$28.19	\$38.24	\$25.19

***12-month positions**

The job titles currently placed in each pay classification are listed in Appendix A. The following compensation schedules apply to employees covered by this Agreement. Longevity pay (Section 2.4) is included in the longevity step on the compensation schedules. Employees reaching their longevity eligibility between January 1, 2020 and June 30, 2022 will advance to their appropriate longevity step.

Below is the compensation schedule for classification I through V, I/M, IV/M, and LM employees. The hourly rates in Section 2.1 are for reference purposes only. The monthly pay rates are the official pay rates for classification I-V, I/M, IV/M, and LM employees and are based on full time, eight hours per day assignments.

Monthly Salary Schedule for Classification I-V, LM Employees

Effective July 1, 2020 through June 30, 2021, the following schedule applies for the classifications noted. For the July 1, 2020 to June 30, 2021 school year, no step movement will be made for employees on the schedule except for those employees eligible to move to the longevity step in accordance with Section 2.4. Applicable retroactive pay will be paid to these employees eligible for longevity. In lieu of step movement for the 2020-21 school year, employees employed as of ratification by the school board will receive a \$1000 lump sum payment.

2020-2021

STEP	I	IM	II	III	IV	IVM	V	LM
1	\$3,072	\$3,393	\$3,025	\$2,978	\$2,932	\$3,252	\$2,886	\$4,559
	(\$17.72)	(\$19.58)	(\$17.45)	(\$17.18)	(\$16.92)	(\$18.76)	(\$16.65)	(\$26.30)
2	\$3,119	\$3,439	\$3,072	\$3,024	\$2,978	\$3,298	\$2,932	\$4,559
	(\$17.99)	(\$19.84)	(\$17.72)	(\$17.45)	(\$17.18)	(\$19.03)	(\$16.92)	(\$26.30)
3	\$3,863	\$4,187	\$3,821	\$3,764	\$3,693	\$4,011	\$3,682	\$5,398
	(\$22.29)	(\$24.16)	(\$22.04)	(\$21.72)	(\$21.31)	(\$23.14)	(\$21.24)	(\$31.14)

Longevity	\$4,216	\$4,537	\$4,167	\$4,107	\$4,029	\$4,350	\$4,017	\$5,676
	(\$24.32)	(\$26.18)	(\$24.04)	(\$23.69)	(\$23.24)	(\$25.10)	(\$23.18)	(\$32.75)

Effective July 1, 2021 through June 30, 2022, the following schedule applies for the classifications noted. For the July 1, 2021 to June 30, 2022 school year, step movement will be made for eligible employees on the schedule.

STEP	Class I	Class IM	Class II	Class III	Class IV	Class IVM	Class V	Class IM
1	3162 (18.24)	3483 (20.10)	3115 (17.97)	3068 (17.70)	3022(17.44 }	3342(19.28)	2976(17.17 }	4649(26.82)
2	3209 (18.51)	3529 (20.36)	3162 (18.24)	3114(17.97)	3068(17.70 }	3388(19.55)	3022(17.44 }	4649(26.82)
3	3953 (22.81)	4277 (24.68)	3911 (22.56)	3854(22.24)	3783(21.83 }	4101(23.66)	3772(21.76 }	5488(31.66)
I	4306 (24.84)	4627 (26.70)	4257 (24.56)	4197(24.21)	4119(23.76 }	4440(25.62)	4107(23.70 }	5766(33.27)

Hourly Pay Schedule for Classification VII Employees Effective July 1, 2020 through June 30, 2021, the following schedule applies for classification VII. For the July 1, 2020 to June 30, 2021 school year, no step movement will be made for employees on the schedule except for those employees eligible to move to the longevity step in accordance with Section 5.6. Applicable retroactive pay will be paid to these employees eligible for longevity. In lieu of step movement for the 2020-21 school year, employees employed as of ratification by the school board will receive a \$500 lump sum payment.

Effective July 1, 2021 through June 30, 2022, the following schedule applies for the classification VII. For the July 1, 2021 to June 30, 2022 school year, step movement will be made for eligible employees on the schedule.

STEP	2020-2021	2021-2022
1	17.54	18.06
2	17.82	18.34
3	18.47	18.99
Longevity	20.33	20.85

Hourly Differentials

Differential	2020-22
Special Needs Bus Driver	\$.55 per hour
Substitute Bus Driver	\$.60 per hour

2.2 Credit for Outside Experience

The Employer may grant credit for prior experience to a new employee and place the employee at the appropriate level on the wage schedule. Any credit granted must be for same or similar work as the work to be performed for the Employer. Upon the request of the Union Steward, the Employer will provide its basis for granting experience credit for a new employee. ~~Credit may be granted by the Human Resources Department for appropriate outside experience at the time of employment. No new employee will be hired at the longevity rate.~~

2.3 Longevity Pay Steps

Eligibility for advancement to a longevity step on the wage schedule pay will be determined as of July 1 with new employees hired prior to January 1 considered to have worked for one year for the purposes of step advancement for each following twelve-month period. Employees will qualify to move to the applicable for longevity step of the differentials above the basic monthly salary and hourly wage schedule after five years, ten years, fifteen years, and twenty years of service to the Employer within this bargaining unit.

For employees employed prior to July 1, 2022, the longevity calculation will include years of service in the combined Transportation Department and Buildings and Grounds Department bargaining unit that existed prior to the BMS Unit Amendment Order of August 2022. Effective January 1, 2023, employees granted credit for outside experience at the time of hire resulting in an initial placement on a longevity step will advance to the next longevity step after five years of service to the Employer within this bargaining unit (e.g., an employee granted outside experience and placed at step L6 at the time of hire must work five full years for the Employer before advancing to step L11).

~~Eligibility for longevity pay will be determined as of July 1 for each following twelve-month period. Employees will qualify for longevity differentials above the basic monthly salary and hourly wage schedule after five years of service to the Employer within this bargaining unit. The longevity differential is included in the longevity row of the salary schedule.~~

Credit for In-District Experience

Step Advancement for New Employees

~~New employees hired prior to January 1 who are still employed by the District on the following June 30 will be considered to have worked one year for purposes of salary increases and vacation privileges.~~

2.4 Wage Differential for Multi-District (UFARS Finance Code 714) Routes

A bus driver assigned to a multi-district (UFARS Finance Code 714) route will receive a wage differential of \$5.00 per hour while driving this route. As listed in Appendix A, bus drivers assigned to these routes at the time of ratification and approval of the 2022-2024 contract will be grandpersoned at the \$7.00 per hour wage differential in place at that time.

2.5 Wage Differential for Transportation of Students with Special Needs

An hourly bus driver regularly assigned to transport students with special needs will be paid a differential of ~~\$0.55~~ **\$1.00** per hour ~~in addition to the applicable hourly paid driver rate.~~ This differential will also be applied for the hours that an hourly paid driver is transporting student(s) in wheelchairs on field trips.

2.6 Wage Differential for Substitute Bus Driver Differential

Hourly bus drivers regularly assigned to drive routes on a substitute basis will be paid a differential of ~~\$0.60~~ **\$1.00** per hour ~~in addition to the applicable hourly paid driver rate.~~ This differential will also be paid to other drivers who substitute on a route but limited only to those hours worked as a substitute bus driver.

2.7 Wage Differential for Automotive Service Excellence (ASE) Certification

A mechanic that holds a valid Master Certification from ASE is eligible to receive a wage differential of \$2.00 per hour. A mechanic that has passed at least four (4) certification tests is eligible to receive a wage differential of \$1.00 per hour. To receive the wage differential, a mechanic must provide the Human Resources Department with a copy of his or her certification. The wage differential will be added to the mechanic's hourly rate beginning with the first payroll following such receipt. A mechanic must retest every five (5) years to maintain their ASE certification and eligibility for

the wage differential.

2.8 New Classification

A current employee who moves **to a higher paid classification** ~~from a classification VI or VII to a classification I-V, I/M, IV/M, and LM position~~ will be placed at (1) the first step of the wage schedule in the new classification or (2) at the first step that exceeds his or her current hourly rate **by at least \$0.50 per hour**, whichever is greater. ~~In the event that the employee is placed on step 3, the employee must remain on step 3 for the remainder of that fiscal year prior to advancing to the longevity schedule. Provisions in Section 2.4 apply to this situation.~~

2.9 Recruitment of New Custodians and Bus Drivers and Mechanics

An employee will receive ~~\$100~~ **250** from the Employer for each new **bus driver or mechanic** ~~employee~~ that the employee recruits to work for the Employer. The compensation will be provided after the recruited **bus driver or mechanic** ~~employee~~ completes the probationary period set forth in Section **13.1** ~~9.1~~.

2.10 Shift Differentials for Approved Custodial Work

Employees approved by the Buildings and Grounds Department to perform custodial work outside of an employee's assigned transportation work schedule will receive all shift differentials provided in the Custodial contract.

3. BARGAINING UNIT HOURS, ASSIGNMENTS, AND OVERTIME

3.1 Regular Work Week

The regular work week consists of five consecutive days totaling 40 hours. The work week commences at 12:01 a.m. on Monday and concludes at midnight the following Sunday. This work week will be used to determine overtime. The five consecutive days need not fall within a single Monday through Sunday work week.

3.2 Route Times for Bus Drivers

Route times are calculated by the Supervisor of Transportation as the route schedules are developed. These times are approximations and may be amended if a driver finds the driver's route takes a longer period of time to complete, subject to review with the supervisor. The driver is compensated based

upon the time worked.

3.3 Overtime

An employee will be paid at one and one-half times the employee's regular rate for work in excess of 40 hours per week, which includes days worked and holidays. Hours not worked by a school-term employee due to a holiday will count as hours worked for purposes of calculating when an employee has exceeded 40 hours of work in a work week and is thus entitled to overtime pay. Sick leave and vacation days will not be included in calculating overtime.

Overtime hours worked on a holiday designated in this Agreement will be paid at two times the regular rate. This payment is in addition to any holiday pay the employee may be eligible for under **the terms of this Agreement Section 7.3**.

School-term employees scheduled to work non-overtime hours on the holidays recognized in **this Agreement Section 7.3** are paid at one and one-half time their regular rate.

Overtime will be assigned to employees and is rotated as equitably as possible among the employees who are qualified to handle the work as determined by the Employer. When the **Employer district** has been notified of possible overtime situations, the overtime work will be posted one week prior to the scheduled event. ~~Overtime will first be offered to employees within the specific worksite and then to employees at other sites. The Employer will utilize the maintained district wide list of employees willing to work overtime when employees within the worksite are not willing to work overtime.~~ In the event no employee is willing to work overtime, the Employer will assign an employee on a rotational basis using reverse seniority at the building.

The Employer, insofar as possible, will include pay for the overtime with the paycheck for the period following the period in which the overtime was earned.

Overtime pay will be calculated using the employee's regular rate of pay as defined by state and federal law.

3.4 Snowplowing Overtime

An employee who **is assigned or approved to work** hours outside the employee's assigned shift for snowplowing purposes **are will**

be compensated at one and one-half times the regular rate.

3.5 Return to Work Pay

An employee called into work receives a minimum of two hours of pay regardless of hours worked. This "called into work" provision does not include the extension of a regular shift.

3.6 Emergency Transfers

The Employer may transfer an employee in an emergency or to fill a temporary vacancy without posting that position, provided the transfer does not exceed 180 calendar days. During the period of reassignment, if the temporary assignment position is to fill a **Bus Mechanic or Lead Mechanic position in classification I-V, I/M, IV/M, or LM**, the employee will be paid at the rate of pay provided for the temporary position under the terms of this contract. The Employer will notify in writing the union steward of transfers exceeding five days indicating the effective date of the temporary transfer. This notification will be completed prior to the tenth day of the temporary transfer.

4. VACATION AND HOLIDAYS FOR TWELVE MONTH EMPLOYEES

A twelve-month employee receives vacation days as follows:

<u>Years of Service in Unit</u>	<u>Number of Vacation Days</u>
1-5	10
6-12	15
13-19	20
20 or more	25

A twelve-month employee will be credited with vacation on a prorated basis at the time of hire and each subsequent July 1. Upon an employee's departure from employment with the Employer any used, unearned vacation will be deducted from the employee's final payment. A twelve-month employee may carry up to ten days of vacation from one fiscal year to the next fiscal year.

4.1 Vacation Scheduling for Twelve-Month Employees

An employee may schedule vacation on any day or days subject only to the requirement that sufficient employees remain on the job to constitute an efficient work force, as determined by the **Transportation Supervisor Custodial Supervisors in each building**.

All vacation requests submitted prior to March 1st for the following fiscal year (July 1 to June 30) will be granted on a seniority basis. All other requests for vacation must be received by the supervisor two weeks in advance and will be granted on a first come first serve basis.

4.2 Holidays for Twelve-Month Employees

There will be ~~11~~ **12** holidays with pay per year. Placement of days is determined by the Employer, after consultation with the Union Steward.

5. VACATION AND HOLIDAYS FOR SCHOOL-TERM EMPLOYEES

A school-term employee who has worked at least 500 hours between July 1st and June 30th will receive up to a maximum of 80 hours of paid vacation time.

5.1 Calculation of Paid Vacation Time

An eligible school-term employee will receive up to 80 hours of paid vacation time. The amount of paid vacation time is prorated to the amount of hours worked by the school-term employee in the previous year. The actual number of hours worked in the previous school year is divided by 2000. This resulting fraction is multiplied by 80 hours resulting in the amount of paid vacation hours to which the school-term employee is eligible.

Example One. A school-term employee worked 5 hours per day for 172 days in the previous school year. The school-term employee is eligible to 34.4 hours of paid vacation time.

$$\begin{aligned} 5 \text{ hours} \times 172 \text{ days} &= 860 \text{ hours worked} \\ 860 \text{ hours worked} \div 2000 &= .43 \\ .43 \times 80 \text{ hours} &= 34.4 \text{ hours of paid vacation time} \end{aligned}$$

Example Two. A school-term employee works 7 hours per day for 172 days. The school-term employee also completes 80 hours of summer work. The school-term employee is eligible for 51.36 hours of paid vacation time.

$$\begin{aligned} 7 \text{ hours} \times 172 \text{ days} &= 1204 \text{ hours worked} \\ 1204 \text{ hours worked} + 80 \text{ hours of summer work} &= 1284 \text{ total hours} \\ 1284 \text{ hours worked} \div 2000 &= .642 \\ .642 \times 80 \text{ hours} &= 51.36 \text{ hours of paid vacation time} \end{aligned}$$

5.2 Paid Vacation Hours

An employee who elects to take earned vacation time has until August 31st of the following school year to use earned vacation time. For example, time earned during the 2015-2016 school year and awarded on July 1, 2016, must be used between July 1, 2016 and August 31, 2017. Earned vacation time must be taken during non-student contact days and with the approval of the immediate supervisor.

5.3 Lump Sum Payment in Lieu of Vacation

In lieu of taking paid vacation time, an employee may elect to receive a lump sum payment in the employee's August 15th paycheck.

5.4 Lump Sum Payment Winter Break Holiday for School-Term Employees

An eligible school-term employee will receive from the Employer a lump sum payment equivalent to one day of pay based on the employee's assignment as of December 31st of the given year **as a Winter Break Holiday**. An eligible school-term employee is an active employee already scheduled to be paid as of December 31st of the given year. The Employer will pay the lump sum payment to the employee in the first paycheck in January.

6. PHYSICAL EXAMINATIONS FOR BUS DRIVERS

State law requires **annual or biennial** physical examinations for bus drivers. The Employer will pay for **a driver's** the required **physical examination, whether annual or biennial physical for drivers.**

If a full-time employee with three or more years of seniority with the Employer fails to qualify as a bus driver but is certified by the Employer's physician to be capable of doing custodial work, the employee will ~~be retained on the seniority list~~ be transferred to a **vacant** custodial position, if **approved by the Employer** available.

7. INCLEMENT WEATHER - BUS DRIVERS

On days when school is canceled due to inclement weather, an employee normally assigned solely to school bus driving duties will not report to work, but is paid for the regular amount of hours worked on a normal school day.

8. TEMPORARY CUSTODIAL WORK

A transportation employee may express their interest in performing temporary custodial work by contacting the Buildings and Grounds Department. The decision to grant a transportation employee's request to perform temporary custodial duties is at the sole discretion of the Director of Buildings and Grounds. During the school year, the rate of pay will reflect step one (1) of the hourly custodian wage schedule. The Director of Buildings and Grounds will determine the hourly rate of pay for temporary summer assignments.

~~Sign-up Procedure for Working on Non-School Days During the School Term~~

~~A school-term employee will be provided the opportunity to request first consideration for work that falls on non-school days. Each fall, at the first drivers' meeting conducted by the transportation supervisor, school-term employees are notified that opportunities may exist for work on non-school days. A current school-term employee has 30 calendar days to indicate the employee's interest in performing custodial work on non-school days during the school term by placing the employee's name on a sign-up list. The list is maintained and posted by the transportation department. The transportation department forwards the list to the custodial supervisor in each building. A new employee may sign up within 60 calendar days of the employee's date of hire. The decision for assignment of this additional work is made by the Employer. The rate of pay will reflect Step 1 of the Hourly Custodian salary schedule.~~

~~Sign-up Procedure for Working in Summer~~

~~A school-term employee is provided the opportunity to request first consideration for work that falls on non-school days. Prior to May 1 of each year, a school-term employee may place the employee's name on a list indicating interest in summer work. The list is maintained and posted by the transportation department. A school-term employee who indicated interest in having summer work will be notified by the supervisor of buildings and grounds of approval or denial of summer work by May 10. The decision for assignment of this additional work is made by the Employer, with respect to seniority, using an interview process that includes the supervisor or assistant supervisor of buildings and grounds and the custodial supervisor of the building where the available assignment exists.~~

9. BARGAINING UNIT INSURANCE

9.1 Hospitalization-Medical Insurance

An employee working 25 or more hours per week may enroll for single, single plus one, or family coverage in the Employer's hospitalization-medical insurance program. Participation in this program is voluntary. The maximum monthly Employer contribution toward the premium for the type of coverage in which a full-time employee is enrolled will be as follows:

Type of Coverage	Effective 01/01/20 Employer Maximum Monthly Contribution
Single	\$701.43
Single + One	\$1,215.40
Family	\$1,564.57

Two eligible employees who are legal spouses may choose to be covered under two separate single Employer hospitalization-medical insurance plans ("plan"). If two eligible employees who are legal spouses choose to be covered by one family or single plus one plan, the married employees will receive a monthly Employer contribution equal to two single Employer contributions to the enrollee's premium. This election must be made during (1) the open enrollment period or (2) upon the occurrence of a qualifying event, as defined by the hospitalization-medical insurance carrier.

If an employee selects a plan for which the monthly premium is less than the Employer contribution toward the premium, the Employer will deposit the excess contribution into the employee's health reimbursement account.

An employee enrolled in the Employer's hospitalization-medical insurance program will contribute through payroll deduction any excess of the monthly premium over the maximum Employer contribution toward the type of coverage for which the employee is enrolled.

An employee receiving wage replacement benefits from the Employer's workers' compensation carrier or the long-term disability carrier remains eligible for the Employer contribution towards a plan.

9.2 Dental Insurance

An employee working 25 or more hours per week may participate in

the Employer's dental plan. An employee who enrolls in the program will contribute the entire premium through payroll deduction.

9.3 Life Insurance

~~Classification I-V, I/M, IV/M, LM Employees~~

A twelve-month employee ~~An employee~~ working 25 or more hours per week is eligible to participate in the Employer's group term life insurance program and is insured for an amount equal to the whole number of thousands of annual base salary. The Employer pays the entire premium for this coverage.

~~Classification VI and VII Employees~~

A school-term employee is eligible to receive a \$10,000 term life policy. The Employer pays the entire premium for this coverage.

9.4 Accidental Death and Dismemberment Coverage Insurance

~~Classification I-V, I/M, IV/M, LM Employees~~

A **twelve-month** ~~classification I-V, I/M, IV/M, LM~~ employee working 25 or more hours per week is eligible for accidental death and dismemberment insurance in an amount equal to the employee's annual salary rounded up to the next whole thousand. The Employer pays the entire premium for this coverage.

~~Classification VI and VII Employees~~

A **school-term** ~~classification VI-VII~~ employee working 25 or more hours per week is eligible for accidental death and dismemberment insurance in an amount equal to \$10,000. The Employer pays the entire premium for this coverage.

9.5 Long-Term Disability Insurance

An employee working 25 or more hours per week is eligible to participate in the Employer's long-term disability insurance program. The Employer pays the entire premium for this coverage.

9.6 Flexible Benefits Plan

An employee is eligible to participate in the Flexible Benefits Plans established by the Employer, however, the employee must

meet all other requirements for eligibility set forth in the Flexible Benefits Plans.

10. BARGAINING UNIT RETIREMENT

10.1 Retirement

An employee who retires may elect to maintain participation in the Employer's hospital medical insurance program by paying the full premium costs of this program in accordance with Minn. Stat. §471.61.

10.2 Severance Pay

10.2.1 Eligibility for Severance Pay (Employees hired prior to July 1, 1990)

In order to be eligible for severance pay, an employee must have attained the age of 55 years as of June 30 of the school year in which an application is made and must have completed a minimum of 20 full years of continuous service to the Employer.

Severance pay is only available to employees hired prior to July 1, 1990. No severance pay will be paid to any employee who is discharged for cause.

10.2.2 Severance Pay Payment

At the time of retirement, unused sick leave accumulation over 90 days will be converted to severance pay at the rate of one day of severance pay for each two days of sick leave. The amount of severance pay is determined by multiplying \$85.00 by the number of days of severance pay for which the employee is eligible. In no case, however, will the severance pay exceed \$5,000.

10.2.3 Application and Payment

An employee's application for severance pay at the end of the school year must be submitted to the Human Resources Department by February 1. An employee will receive the employee's severance payment in three equal installments. These payments will be made on July 15 of each year, following the effective date of retirement in accordance with Minn. Stat § 465.72.

10.2.4 Reduction for Tax-Deferred Matching Contribution

The amount of severance pay for which an employee may be eligible under this section is reduced by the amount of any Employer contribution that has been made to that employee's tax-deferred matching contribution plan account.

10.3 Retirement Savings Plans

An employee may participate in a retirement savings program by contributing a portion of the employee's base salary to this program. A list of eligible programs is available on the Employer's website and with the Business Services Department.

10.4 Tax-Deferred Matching Contribution Plan

An Employer contribution is payable to an employee's tax-deferred matching contribution plan, subject to the following provisions.

10.4.1 Eligibility

Only an employee who is beginning their sixth year of service as determined under Section 2.3 2.6 and whose regular assignment is equivalent to or greater than 25 hours per week is eligible for the matching Employer contribution provided in this ~~article~~ **section**.

10.4.2 Approved Plan

The employee's tax-deferred matching contribution plan must be approved and subject to applicable provisions of Minnesota Statutes and IRS Code Section 403(b).

10.4.3 Matching Salary Deduction

The Employer contribution is not payable unless the employee authorizes a matching salary reduction in the amount he or she is eligible to receive in Section **10.4.4** ~~11.4.4~~ for the same period.

10.4.4 Employer Contribution

~~The amount of the Employer contribution will be one percent of the employee's annual base salary as specified in Section 2.1. The Employer contribution will be up to 2% of the employee's annual base salary, as noted in Section 11.4.3.~~

10.4.5 Employee and ~~District~~ Employer Contribution

The Employer contribution and matching employee contribution will be made to an Employer-approved company of the employee's choice, subject to Section **10.4.2** ~~11.4.2~~. The employee is responsible for making all arrangements required by the company to ensure that proper payment can be made by the Employer.

11. ~~BARGAINING UNIT~~ UNIFORMS

Employees shall report to work with the uniform type approved by the Director of Business Services or designee. Items requiring an official logo must be purchased through an approved vendor. **If an employee is required to wear a uniform,** ~~Annually~~ the employer will pay an **annual** uniform allowance to the employee in the amount of \$225. New employees must purchase their uniforms within 30 days after employment and will receive the uniform allowance on their first paycheck.

12. ~~BARGAINING UNIT~~ LEAVES ~~AND~~ OF ABSENCES

12.1 Requests for Leaves

Leave requests should be submitted to the employee's supervisor. The supervisor will respond to the leave request as soon as possible but within a maximum of three working days after receiving the leave request.

If the supervisor is not available to make the decision within this timeframe, or if a leave is denied and the employee disagrees with the decision, the employee should contact the Human Resources Department to discuss the leave. Any unique circumstances surrounding the leave request will be considered as it relates to legal obligations or other factors presented by the employee.

In situations where the number of leave requests exceeds the ability to grant the leave, leave approvals will first be determined by the request date of the leave with seniority being the secondary criteria.

12.1.1 Leaves for Good Cause

There is no loss of job or seniority in case of leaves of absence for good cause. The Employer determines whether the leave of absence is for good cause.

12.2 Sick Leave

An employee is entitled to sick leave of one working day per month worked, accumulative without limit. An employee will be credited with sick leave on July 1. If employment is concluded before the end of any year, sick leave days will be prorated. Accumulated sick leave is to be used for personal illness or serious illness of the employee's immediate family. Sick leave may not be used for absence due to accident resulting from employment with another employer.

An employee may use leave allowance provided by the Employer for absences due to an illness or injury to the employee's dependent child, adult child, spouse, sibling, parent, grandparent, or stepparent, for such reasonable periods as the employee's attendance may be necessary, on the same terms the employee is able to use accumulated leave allowance for the employee's own illness or injury.

When a medical doctor certifies that home care is essential because of illness or injury of the employee's spouse, the employee may deduct up to 15 days from accumulated leave allowance at no wage deduction.

If the Employer reasonably believes that an employee is abusing the use of sick leave, the Employer may require the employee to provide a note from a physician indicating that an absence was due to illness that prevented the employee from performing their work duties. Normally, the Employer will provide advance notice to the employee that the Employer believes an abuse of sick leave is occurring and that the employee will be required to provide a physician's note for a subsequent absence; however, the Employer may require a physician's note without advance notice if the Employer has information that causes the Employer to reasonably believe that an employee is abusing the use of sick leave. The Employer may designate the physician the employee is required to see if medical certification is required. If the Employer designates the physician the employee is required to see for medical certification, then the Employer will reimburse the employee for any out-of-pocket medical costs incurred in obtaining the physician's note. An employee who has been absent may be required to present a statement from a medical doctor verifying an illness and certifying that the employee has recovered sufficiently to return to normal duties. If a medical certificate is required, the employee must be notified by 10:00 a.m. of the previous day by the Director of

~~Business Services, or designee. The Employer will designate the medical doctor and pay the fee if certification is required for an absence of less than six days.~~

12.2.1 Use of Sick Leave for Bereavement

For death or illness in the immediate family (immediate family includes spouse, children, mother, father, brother, sister, grandparents and grandchildren; also in-laws of a similar degree of relationship), up to five days of current sick leave may be used. For death or illness in other than the immediate family, up to three days of current sick leave may be used upon the approval of the Human Resources Department.

12.3 Personal Business Leave

An employee may use a maximum of four days of paid leave, up to 32 hours, during any one contract year for the transaction of personal business that cannot occur outside school duty hours. Personal business leave is deducted from accumulated sick leave. Examples of personal business that qualify for use of leave allowance are court appearances, real estate closings and significant family events such as weddings and commencement ceremonies. Activities of a social nature would not qualify, nor would avocational activities or negotiations for a change in regular employment.

The specific reason for the requested leave does not have to be given. Requests for personal business leave must be submitted to the employee's supervisor in writing at least three days in advance, except in cases of extreme emergency, and are subject to the approval of the Human Resources Department. Adequate staffing ~~for buildings and departments~~ must be ensured as determined by the supervisor.

12.4 Jury Duty

An employee who is absent because of required jury duty or a subpoena for any court duty will be granted leave and will be paid by the Employer the difference between the regular salary and the fee received for the required jury or court duty.

12.5 Military Leave

Military service leave will be granted in accordance with state and federal law.

12.6 Child Care Leave

~~Effective July 1, 2019, refer to the Sick Leave Pool Memorandum of Understanding which supersedes this section upon the establishment of the Sick Leave Pool.~~

An employee is eligible for a leave of absence without pay for a period of up to 12 months for child care purposes. The employee will submit an application for child care leave at least 60 calendar days before requested leave is to begin. The 60-day requirement may be waived when an emergency makes notice impossible. Child care will commence at a date agreed upon between the Employer and the employee. Failure to return to work upon expiration of a leave of absence will result in termination of employment. The employee will be reinstated to the employee's original job or to a **custodial transportation** position with no reduction of monthly pay and will retain all seniority and leave benefits accrued prior to taking the leave of absence.

12.7 Short-Term Disability Leave

The Employer will provide short-term disability leave coverage for employees who have exhausted accumulated sick leave days prior to the commencement of long-term disability benefits.

12.7.1 Eligibility

An employee who has been employed by the Employer for one calendar year will become eligible for short-term disability leave coverage after the employee has been totally and continuously disabled and unable to work for 15 consecutive duty days, as certified by a medical doctor. An employee who receives short-term disability leave coverage is ineligible to receive it again until 12 months after the date of the last payment.

12.7.2 Short-Term Disability Leave Allowance

Short-term disability leave payments commence as of the 16th continuous duty day the employee is totally unable to work or after the last day of paid sick leave, whichever occurs last. Short-term disability leave will end after the employee has been unable to work for 65 continuous duty days.

12.7.3 Short-Term Disability Leave Payments

Short-term disability leave payments will be 50% of an employee's daily rate of pay. If an employee works hours that vary, an average of the previous six weeks of pay will be used to determine the daily rate.

12.8 Sick Leave Conversion to Vacation Time

After a twelve-month employee has accumulated 90 days of unused sick leave, the employee may convert additional sick leave to vacation days at the rate of one vacation day for each two days of unused sick leave. Forms requesting this election must be received in the Payroll office no later than July 15th. There is no vacation conversion for less than two-day segments of accumulated sick leave. Up to four days of vacation may be converted each year. These vacation days are subject to the provisions of Sections **4 and 5** §.

13. BARGAINING UNIT SENIORITY, JOB VACANCIES, PROBATIONARY PERIOD

13.1 Probationary Period

All new employees will be on probation for a period of one year. During this time period, the Employer has the unqualified right to terminate the probationary employee without assigning any cause for the termination. After serving the probationary period, the employee, if retained, will be a non-probationary employee and assigned the privileges afforded to a non-probationary employee.

If a non-probationary employee is transferred or promoted to a new classification, the employee will serve a new probationary period of 90 calendar days in the new classification. During the probationary period in a new classification, the Employer may reassign the employee to the former classification if the employee's performance in the new classification is unsatisfactory. Also, during the probationary period in the new classification, the employee has the right to return to a position within the employee's former classification, without loss of seniority.

13.2 Layoffs

Layoffs due to employee reductions will be on the basis of seniority. The last employee hired will be the first laid off. An employee who is laid off will be offered re-employment before

a new employee is hired; however, an employee retained or recalled must be qualified to perform the work available. An employee who is laid off will be called back in reverse order of layoff. An employee on layoff retains the employee's seniority and right to recall for a period of two years from the date of layoff.

13.2.1 Callback to Position

An employee notified of call back must report to duty within 15 days of the date the notice of call back has been mailed by certified mail. The notice will be sent to the last known address of the employee and the union steward. Failure to respond within 15 calendar days constitutes a waiver of rights and the employee will be terminated.

13.2.2 Qualification as a Bus Driver

A laid off employee who becomes qualified as a bus driver (license, physical examination, and any other requirements) may, within 90 days from the date of layoff, bump either (1) the least senior of the hourly bus drivers with lesser seniority than the employee, or (2) the hourly paid driver with lesser seniority who is working the greatest number of hours per week.

13.2.3 Bumping Procedure

A laid off **lead bus mechanic, bus mechanic, route programmer, or interschool mail driver** classification ~~I-V, I/M, IV/M, LM~~ employee may immediately bump into a **bus driver** ~~less senior position classification VI or VII~~ position provided that the employee is qualified. The less senior person will be laid off in turn.

The Employer will combine **bus driver** classification ~~VI and VII~~ positions, if practicable, to provide a total of 40 hours per week to laid off senior employees. The least senior **bus driver** classification ~~VI or VII~~ employees will be laid off in turn.

A laid off **lead bus mechanic, bus mechanic, route programmer, or interschool mail driver** classification ~~I-V, I/M, IV/M, LM~~ employee who bumps into a different position is "red-circled" and will continue to be paid at the then-current equivalent hourly rate of pay and benefits. A "red-circled" rate applies to the individual employee, not

to the position.

~~An employee holding day positions or lead night custodians who were laid off will revert to a position in the employee's previous classification provided he or she is qualified, as determined by the Employer, and have more seniority than other employees in that classification.~~

13.3 Vacancies

~~A custodial job vacancy is posted at each building, including the transportation facility, for seven business days.~~ A transportation job vacancy is posted at the transportation facility for seven business days. In the event no employee applies for a vacancy, the least senior employee may be required to fill the vacancy. Job vacancies will be posted on the Employer's website.

13.3.1 Application for Job Vacancies

An employee interested in being considered for job vacancies should submit a letter of application outlining the employee's work history within and outside of the District. An employee who submits a letter of application for any posted vacancy pursuant to this section will be interviewed. Interviews may be in the form of preliminary screening interviews in an effort to allow the Employer to determine finalists for the position. A probationary employee is not eligible to apply for posted vacancies without the employee's supervisor's approval.

13.3.2 Selection for Job Vacancies

Vacant positions will be filled by the Employer with the most qualified candidate. In making its determination, the Employer will consider current employees' qualifications and Employer seniority along with other relevant factors. These relevant factors include, but are not limited to, quality of work, dependability, general work ethic, customer service, and interpersonal skills as observed or reported by the employees' supervisors. Employees from within the bargaining unit who apply for promotion or transfer will be given priority consideration. The decision for advancement, transfers, or promotions will be made by the Employer.

13.3.3 Employee Applicant Feedback

An employee applicant not offered a position has the right to request feedback from the Employer so he or she can increase skills or correct deficiencies in order to be considered for future job postings.

14. DISCIPLINE AND DISCHARGE

14.1 Discipline and Discharge

The Employer has the right to impose disciplinary actions on employees for just cause. Disciplinary actions by the Employer will normally take the course of #1, 2, 3 and 4, except in cases of a serious magnitude that could seriously jeopardize the safety of the students, fellow employees or the physical and financial assets of the school district, including falsification of time records.

- Oral reprimand
- Written reprimand
- Suspension without pay
- Discharge

An employee who is subjected to the above actions has the right to request that these actions be reviewed through the recourse of the grievance procedure.

14.2 Written Records

If an employee has a deficiency of such magnitude that a written record is made of it, the employee and the Union Steward will be provided with a copy of the report. An employee's records will be examined annually by the administration and a notation will be made on any record of deficiency that has been satisfactorily corrected. Uncorrected deficiencies will be called to the attention of the employee and the Union in writing. Reasonable time and assistance will be granted for the correction of deficiencies. An employee who fails to correct deficiencies will be asked to resign or be discharged.

15. GRIEVANCES AND ARBITRATION

15.1 Definitions and Interpretation

15.1.1 Days

Reference to "days" regarding time periods within this

section refers to working days. A "working day" is defined as all weekdays not designated as holidays by state law.

15.1.2 Computation of Time

In computing any period of time within this section, 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, Sunday, or a legal holiday, in which event the period runs until the end of the next day that is not a Saturday, Sunday, or legal holiday.

15.1.3 Filing and Postmark

The filing or service of any notice or document herein will be timely if it is personally serviced or if it bears a certified postmark of the United States Postal Service within the time period.

15.2 First Step

An employee with a grievance will take the matter up with the immediate supervisor within six scheduled working days after the alleged original occurrence of the grievance.

15.3 Second Step

An employee who is not satisfied with the disposition of the grievance at the first step will, with the assistance of the Union Steward, file a written statement of the grievance with the **Director of Human Resources Business Services** within 15 scheduled working days after the first step discussion with the immediate supervisor.

The written statement must (1) be dated and signed by the employee and (2) set forth the facts and state the provisions of the Agreement alleged to have been violated.

If the parties fail to agree, or the matter has not been satisfactorily adjusted within 15 scheduled working days after the grievance has reached the second step, the employee may appeal the grievance to the third step.

15.4 Third Step

An employee who is not satisfied with the disposition of the grievance at the second step will file a copy of the written statement of the grievance with the Superintendent within ten scheduled working days after the disposition of the grievance at the second step.

The Superintendent or designee and the Business Representative or designee will then attempt to resolve the grievance and provide a written statement to the Union within ten scheduled working days after receiving the third step written statement of grievance.

If the grievance is not satisfactorily resolved under the procedure of the third step, it will be submitted to arbitration in accordance with the terms of this Section 11.

15.5 Submission to Arbitration

The Union may submit to arbitration any grievance that has been properly processed through the third step of the formal grievance procedure. A grievance may only be advanced to final and binding arbitration provided that the employee has not elected to pursue a veteran's discharge hearing and the timeline for such hearing has been exhausted, if applicable.

The Union must file with the Superintendent a written notice of intention to arbitrate within 15 scheduled working days after disposition of the grievance at the third step. The parties will select an arbitrator in accordance with Minnesota Statutes, Section 179A.21 of PELRA.

15.6 Jurisdiction and Authority of Arbitrator

The arbitrator has jurisdiction only over those grievances that have been properly submitted to arbitration in accordance with the terms of this Agreement. The arbitrator has no power to add to or subtract from, or change, modify or amend in any way the terms and conditions of employment set forth in this Agreement; nor does the arbitrator have any power to hear or determine any dispute involving matters of inherent managerial policy. The decision of the arbitrator is subject to all the limitations of arbitration decisions set forth in PELRA. Within these constraints the decision of the arbitrator is final and binding.

15.7 Representation

An employee, supervisor or the School Board may be represented

at any stage of the formal grievance procedure by any person or agent designated by the represented party to act in its behalf.

15.8 Time Limitations

Since it is important that grievances be processed as rapidly as possible, the time limitations specified in this Agreement are considered as a maximum and every effort will be made to expedite the process.

Time limitations may be extended only by mutual consent. Failure of an employee or the Union to comply with the limitations specified constitutes a waiver of the grievance. Failure of a supervisor to act within the time limitations specified constitutes a denial of the grievance and the employee or the Union may proceed to the next stage.

15.9 Number of Arbitrators

Arbitration proceedings under this Section ~~11~~ are limited to the services of one arbitrator.

16. DURATION AND RENEGOTIATION OF AGREEMENT

16.1 Term of Agreement

This Agreement becomes effective on July 1, ~~2020~~ **2022**, and will continue in full force and effect to and including June 30, **2022** **2024**, and annually thereafter except as modified or terminated in accordance with the provisions of this Section ~~17~~.

In the event negotiations are not completed by July 1, **2022** **2024**, terms of the Agreement will remain in full force and effect and any scheduled longevity increases will be granted as specified in this Agreement.

16.2 Effect of Agreement

Any and all prior agreements, resolutions, practices, policies, rules, and regulations regarding terms and conditions of employment, to the extent inconsistent with the provisions of this Agreement, are hereby superseded.

16.3 Termination or Modification

Either party desiring to terminate or modify this Agreement must notify the other party in writing at least 60 days but not more

than 90 days prior to June 30 of any year thereafter.

16.4 Negotiations During Term

The parties mutually acknowledge that during the negotiations that resulted in this Agreement, each had the unlimited opportunity to make demands and proposals regarding terms and conditions of employment. All understandings and agreements arrived at by the parties are set forth in this Agreement. For the duration of this Agreement, the Employer and the Union each voluntarily and unqualifiedly waive the right to meet and negotiate (except by mutual consent) regarding any and all terms and conditions of employment, whether or not specifically referred to or covered in this Agreement, even though such matters may not have been within the knowledge or contemplation of either or both of the parties at the time this Agreement was negotiated or executed.

17. DOCUMENT AUTHORIZATION

IN WITNESS WHEREOF, the parties have executed this Agreement as follows:

Service Employees International
Union Local 284

Independent School District
No. 273

Contract Organizer

Chairperson

Co-Union Steward

Clerk

Dated this __ day of _____ 2023.

Co-Union Steward

Dated this __ day of _____ 2023.

APPENDIX A

As referred to in Section 2.4 of this Agreement, the following bus drivers are grandpersoned at a \$7.00 per hour wage differential when driving multi-district (UFARS Finance Code 714) routes:

Micah Clipperton
Brian Dimberg
Robert Erickson
Dennis Harmon
Donald Hellendrung
Bradley Johnson
Philip Johnson
Robert Koch
Randy Miller
Christina Pauli
Richard Sherman
Collen Sivilay
Jeffrey Slater
James Trainis
Jay Winger
Jeffrey Wesselman

APPENDIX A

Classification I/M

Bus Mechanic

Classification II

Building Repair

EHS Night Lead Custodian

ECC Night Lead Custodian

Classification III

MS Night Lead Custodian

Full Time Groundskeeper/Custodian

Classification IV

Bus Driver/Custodian

Custodian/Repair

ES Night Lead Custodian

Classification IV/M

Mechanic/Bus Driver

Classification V

Custodian

Route Programmer/Bus Driver (Twelve-month employee)

Interschool Mail Driver (Twelve-month employee)

Classification LM

Lead Bus Mechanic

Classification VI

Hourly Custodian (Twelve-month employee)

Hourly Custodian/Bus Driver (Twelve-month employee)

Classification VII

Hourly Bus Driver (School-term employee) Transportation Maintenance/Bus Driver (Twelve-month employee)

(References to twelve-month and school-term employees in Appendix A are for informational purposes only.)

* The positions of Supervisor of Warehouse and Media Technician are not positions the District currently is staffing. In the event the District reinstates these positions, the positions will be placed back into the contract.

MASTER AGREEMENT
INDEPENDENT SCHOOL DISTRICT NO. 273,
EDINA PUBLIC SCHOOLS
AND THE
SERVICE EMPLOYEES INTERNATIONAL UNION, LOCAL 284
REPRESENTING
TRANSPORTATION EMPLOYEES
JULY 1, 2022 THROUGH JUNE 30, 2024



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1. Introduction

1.1 Master Agreement

This Agreement is made and entered into by and between Independent School District No. 273, Edina Public Schools, ("Employer") and Service Employees International Union, Local No. 284, ("Union").

1.2 Recognition

The Employer recognizes the Union as the exclusive representative for the purpose of negotiating terms and conditions of employment for all transportation employees employed by Independent School District No. 273, Edina, Minnesota, who are public employees within the meaning of Minn. Stat. § 179A.03, subd. 14, excluding managerial, confidential, supervisory and all other employees.

1.3 Right to Views

Nothing contained in this Agreement shall 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 terms and conditions or compensation of public employment or their betterment, so long as the same is not designed to and does not interfere with the full, faithful and proper performance of the duties of employment or circumvent the rights of the Union.

1.4 Union Dues

Employees shall have the right to request and be allowed dues checkoff for the organization of their selection. Upon receipt of a properly executed authorization (including written or electronic), the Employer will deduct monthly the dues that employees have agreed to pay to the organization during the period provided in said authorization and remit these dues to the Union. The Union will indemnify, defend and hold the District harmless against any claims made against and any suits instituted against the Employer, its officers or employees, by reason of the deduction of association dues.

1.5 Union Access to Information

Upon request, the Employer shall make available to the Union a bargaining unit list of employees including name, address, phone numbers, electronic mail address(es), work hours, work location,

classification, wage schedule placement, and dates of employment. Additionally, the Employer will notify the Union of new hires on a monthly basis.

1.6 Managerial Rights

State law has vested in the Employer the full authority and power to manage, control and direct the operation of the school district, and to adopt, modify or repeal policies, rules, and regulations for the Employer. All such authority and power of the Employer will continue unimpaired, except as limited by a specific provision of this Agreement.

1.7 Provisions Contrary to Law

Any portion of this Agreement that violates any provision of state or federal law, or any rules or regulations promulgated thereunder, either now or hereafter, are null and void and without force and effect.

If any provision of this Agreement or the application of any provision under any circumstances is held invalid, that provision is severable and it will not affect any other provisions of this Agreement or the application of provisions under other circumstances.

2. WAGES AND OTHER COMPENSATION

2.1 Hourly Wage Schedules

2022-2023

The following hourly wage schedule applies during the period of July 1, 2022 through June 30, 2023:

Step	Bus Mechanic*	Interschool Mail Driver*; Route Programmer*	Lead Bus Mechanic*	Bus Driver
1	\$ 29.57	\$ 26.50	\$ 36.31	\$ 23.58
L6	\$ 29.82	\$ 26.75	\$ 36.56	\$ 23.83
L11	\$ 30.07	\$ 27.00	\$ 36.81	\$ 24.08
L16	\$ 30.32	\$ 27.25	\$ 37.06	\$ 24.33
L21	\$ 30.57	\$ 27.50	\$ 37.31	\$ 24.58

*12-month positions

2023-2024

The following hourly wage schedule applies during the period of July 1, 2023 through June 30, 2024:

Step	Bus Mechanic*	Interschool Mail Driver*; Route Programmer*	Lead Bus Mechanic*	Bus Driver
1	\$30.31	\$27.16	\$37.22	\$24.17
L6	\$30.57	\$27.42	\$37.47	\$24.43
L11	\$30.82	\$27.68	\$37.73	\$24.68
L16	\$31.08	\$27.93	\$37.99	\$24.94
L21	\$31.33	\$28.19	\$38.24	\$25.19

*12-month positions

2.2 Credit for Outside Experience

The Employer may grant credit for prior experience to a new employee and place the employee at the appropriate level on the wage schedule. Any credit granted must be for same or similar work as the work to be performed for the Employer. Upon the request of the Union Steward, the Employer will provide its basis for granting experience credit for a new employee.

2.3 Longevity Steps

Eligibility for advancement to a longevity step on the wage schedule will be determined as of July 1 with new employees hired prior to January 1 considered to have worked for one year for the purposes of step advancement. Employees will qualify to move to the applicable longevity step of the hourly wage schedule after five years, ten years, fifteen years, and twenty years of service to the Employer within this bargaining unit.

For employees employed prior to July 1, 2022, the longevity calculation will include years of service in the combined Transportation Department and Buildings and Grounds Department bargaining unit that existed prior to the BMS Unit Amendment Order of August 2022. Effective January 1, 2023, employees granted credit for outside experience at the time of hire resulting in an initial placement on a longevity step will advance to the next longevity step after five years of service to the Employer within this bargaining unit (e.g., an employee granted outside experience and placed at step L6 at the time of

hire must work five full years for the Employer before advancing to step L11).

2.4 Wage Differential for Multi-District (UFARS Finance Code 714) Routes

A bus driver assigned to a multi-district (UFARS Finance Code 714) route will receive a wage differential of \$5.00 per hour while driving this route. As listed in Appendix A, bus drivers assigned to these routes at the time of ratification and approval of the 2022-2024 contract will be grandpersoned at the \$7.00 per hour wage differential in place at that time.

2.5 Wage Differential for Transportation of Students with Special Needs

An hourly bus driver regularly assigned to transport students with special needs will be paid a differential of \$1.00 per hour. This differential will also be applied for the hours that an hourly paid driver is transporting student(s) in wheelchairs on field trips.

2.6 Wage Differential for Substitute Bus Driver

Hourly bus drivers regularly assigned to drive routes on a substitute basis will be paid a differential of \$1.00 per hour. This differential will also be paid to other drivers who substitute on a route but limited only to those hours worked as a substitute bus driver.

2.7 Wage Differential for Automotive Service Excellence (ASE) Certification

A mechanic that holds a valid Master Certification from ASE is eligible to receive a wage differential of \$2.00 per hour. A mechanic that has passed at least four (4) certification tests is eligible to receive a wage differential of \$1.00 per hour. To receive the wage differential, a mechanic must provide the Human Resources Department with a copy of his or her certification. The wage differential will be added to the mechanic's hourly rate beginning with the first payroll following such receipt. A mechanic must retest every five (5) years to maintain their ASE certification and eligibility for the wage differential.

2.8 New Classification

A current employee who moves to a higher paid classification will be placed at (1) the first step of the wage schedule in the new classification or (2) at the first step that exceeds his or her current hourly rate by at least \$0.50 per hour, whichever is greater.

2.9 Recruitment of New Bus Drivers and Mechanics

An employee will receive \$250 from the Employer for each new bus driver or mechanic that the employee recruits to work for the Employer. The compensation will be provided after the recruited bus driver or mechanic completes the probationary period set forth in Section 13.1.

2.10 Shift Differentials for Approved Custodial Work

Employees approved by the Buildings and Grounds Department to perform custodial work outside of an employee's assigned transportation work schedule will receive all shift differentials provided in the Custodial contract.

3. HOURS, ASSIGNMENTS, AND OVERTIME

3.1 Regular Work Week

The regular work week consists of five consecutive days totaling 40 hours. The work week commences at 12:01 a.m. on Monday and concludes at midnight the following Sunday. This work week will be used to determine overtime. The five consecutive days need not fall within a single Monday through Sunday work week.

3.2 Route Times for Bus Drivers

Route times are calculated by the Supervisor of Transportation as the route schedules are developed. These times are approximations and may be amended if a driver finds the driver's route takes a longer period of time to complete, subject to review with the supervisor. The driver is compensated based upon the time worked.

3.3 Overtime

An employee will be paid at one and one-half times the employee's regular rate for work in excess of 40 hours per week, which includes days worked and holidays. Hours not worked by a

school-term employee due to a holiday will count as hours worked for purposes of calculating when an employee has exceeded 40 hours of work in a work week and is thus entitled to overtime pay. Sick leave and vacation days will not be included in calculating overtime.

Overtime hours worked on a holiday designated in this Agreement will be paid at two times the regular rate. This payment is in addition to any holiday pay the employee may be eligible for under the terms of this Agreement.

School-term employees scheduled to work non-overtime hours on the holidays recognized in this Agreement are paid at one and one-half times their regular rate.

Overtime will be assigned to employees and is rotated as equitably as possible among the employees who are qualified to handle the work as determined by the Employer. When the Employer has been notified of possible overtime situations, the overtime work will be posted one week prior to the scheduled event. In the event no employee is willing to work overtime, the Employer will assign an employee on a rotational basis using reverse seniority at the building.

The Employer, insofar as possible, will include pay for the overtime with the paycheck for the period following the period in which the overtime was earned.

Overtime pay will be calculated using the employee's regular rate of pay as defined by state and federal law.

3.4 Snowplowing Overtime

An employee who is assigned or approved to work hours outside the employee's assigned shift for snowplowing purposes will be compensated at one and one-half times the regular rate.

3.5 Return to Work Pay

An employee called into work receives a minimum of two hours of pay regardless of hours worked. This "called into work" provision does not include the extension of a regular shift.

3.6 Emergency Transfers

The Employer may transfer an employee in an emergency or to fill a temporary vacancy without posting that position, provided the

transfer does not exceed 180 calendar days. During the period of reassignment, if the temporary assignment is to fill a Bus Mechanic or Lead Mechanic position, the employee will be paid at the rate of pay provided for the temporary position under the terms of this contract. The Employer will notify in writing the union steward of transfers exceeding five days indicating the effective date of the temporary transfer. This notification will be completed prior to the tenth day of the temporary transfer.

4. VACATION AND HOLIDAYS FOR TWELVE MONTH EMPLOYEES

A twelve-month employee receives vacation days as follows:

Years of Service in Unit	Number of Vacation Days
1-5	10
6-12	15
13-19	20
20 or more	25

A twelve-month employee will be credited with vacation on a prorated basis at the time of hire and each subsequent July 1. Upon an employee's departure from employment with the Employer any used, unearned vacation will be deducted from the employee's final payment. A twelve-month employee may carry up to ten days of vacation from one fiscal year to the next fiscal year.

4.1 Vacation Scheduling for Twelve-Month Employees

An employee may schedule vacation on any day or days subject only to the requirement that sufficient employees remain on the job to constitute an efficient work force, as determined by the Transportation Supervisor.

All vacation requests submitted prior to March 1st for the following fiscal year (July 1 to June 30) will be granted on a seniority basis. All other requests for vacation must be received by the supervisor two weeks in advance and will be granted on a first come first serve basis.

4.2 Holidays for Twelve-Month Employees

There will be 12 holidays with pay per year. Placement of days is determined by the Employer, after consultation with the Union Steward.

5. VACATION AND HOLIDAYS FOR SCHOOL-TERM EMPLOYEES

A school-term employee who has worked at least 500 hours between July 1st and June 30th will receive up to a maximum of 80 hours of paid vacation time.

5.1 Calculation of Paid Vacation Time

An eligible school-term employee will receive up to 80 hours of paid vacation time. The amount of paid vacation time is prorated to the amount of hours worked by the school-term employee in the previous year. The actual number of hours worked in the previous school year is divided by 2000. This resulting fraction is multiplied by 80 hours resulting in the amount of paid vacation hours to which the school-term employee is eligible.

Example One. A school-term employee worked 5 hours per day for 172 days in the previous school year. The school-term employee is eligible to 34.4 hours of paid vacation time.

$$\begin{aligned} 5 \text{ hours} \times 172 \text{ days} &= 860 \text{ hours worked} \\ 860 \text{ hours worked} \div 2000 &= .43 \\ .43 \times 80 \text{ hours} &= 34.4 \text{ hours of paid vacation time} \end{aligned}$$

Example Two. A school-term employee works 7 hours per day for 172 days. The school-term employee also completes 80 hours of summer work. The school-term employee is eligible for 51.36 hours of paid vacation time.

$$\begin{aligned} 7 \text{ hours} \times 172 \text{ days} &= 1204 \text{ hours worked} \\ 1204 \text{ hours worked} + 80 \text{ hours of summer work} &= 1284 \text{ total hours} \\ 1284 \text{ hours worked} \div 2000 &= .642 \\ .642 \times 80 \text{ hours} &= 51.36 \text{ hours of paid vacation time} \end{aligned}$$

5.2 Paid Vacation Hours

An employee who elects to take earned vacation time has until August 31st of the following school year to use earned vacation time. For example, time earned during the 2015-2016 school year and awarded on July 1, 2016, must be used between July 1, 2016 and August 31, 2017. Earned vacation time must be taken during non-student contact days and with the approval of the immediate supervisor.

5.3 Lump Sum Payment in Lieu of Vacation

In lieu of taking paid vacation time, an employee may elect to receive a lump sum payment in the employee's August 15th

paycheck.

5.4 Winter Break Holiday

An eligible school-term employee will receive from the Employer a lump sum payment equivalent to one day of pay based on the employee's assignment as of December 31st of the given year as a Winter Break Holiday. An eligible school-term employee is an active employee already scheduled to be paid as of December 31st of the given year. The Employer will pay the lump sum payment to the employee in the first paycheck in January.

6. PHYSICAL EXAMINATIONS FOR BUS DRIVERS

State law requires annual or biennial physical examinations for bus drivers. The Employer will pay for a driver's required physical examination, whether annual or biennial.

If a full-time employee with three or more years of seniority with the Employer fails to qualify as a bus driver but is certified by the Employer's physician to be capable of doing custodial work, the employee will be transferred to a vacant custodial position, if approved by the Employer.

7. INCLEMENT WEATHER - BUS DRIVERS

On days when school is canceled due to inclement weather, an employee normally assigned solely to school bus driving duties will not report to work, but is paid for the regular amount of hours worked on a normal school day.

8. TEMPORARY CUSTODIAL WORK

A transportation employee may express their interest in performing temporary custodial work by contacting the Buildings and Grounds Department. The decision to grant a transportation employee's request to perform temporary custodial duties is at the sole discretion of the Director of Buildings and Grounds. During the school year, the rate of pay will reflect step one (1) of the hourly custodian wage schedule. The Director of Buildings and Grounds will determine the hourly rate of pay for temporary summer assignments.

9. INSURANCE

9.1 Hospitalization-Medical Insurance

An employee working 25 or more hours per week may enroll for single, single plus one, or family coverage in the Employer's hospitalization-medical insurance program. Participation in this program is voluntary. The maximum monthly Employer contribution toward the premium for the type of coverage in which a full-time employee is enrolled will be as follows:

Type of Coverage	Employer Maximum Monthly Contribution
Single	\$701.43
Single + One	\$1,215.40
Family	\$1,564.57

Two eligible employees who are legal spouses may choose to be covered under two separate single Employer hospitalization-medical insurance plans ("plan"). If two eligible employees who are legal spouses choose to be covered by one family or single plus one plan, the married employees will receive a monthly Employer contribution equal to two single Employer contributions to the enrollee's premium. This election must be made during (1) the open enrollment period or (2) upon the occurrence of a qualifying event, as defined by the hospitalization-medical insurance carrier.

If an employee selects a plan for which the monthly premium is less than the Employer contribution toward the premium, the Employer will deposit the excess contribution into the employee's health reimbursement account.

An employee enrolled in the Employer's hospitalization-medical insurance program will contribute through payroll deduction any excess of the monthly premium over the maximum Employer contribution toward the type of coverage for which the employee is enrolled.

An employee receiving wage replacement benefits from the Employer's workers' compensation carrier or the long-term disability carrier remains eligible for the Employer contribution towards a plan.

9.2 Dental Insurance

An employee working 25 or more hours per week may participate in the Employer's dental plan. An employee who enrolls in the program will contribute the entire premium through payroll deduction.

9.3 Life Insurance

A twelve-month employee working 25 or more hours per week is eligible to participate in the Employer's group term life insurance program and is insured for an amount equal to the whole number of thousands of annual base salary. The Employer pays the entire premium for this coverage.

A school-term employee is eligible to receive a \$10,000 term life policy. The Employer pays the entire premium for this coverage.

9.4 Accidental Death and Dismemberment Insurance

A twelve-month employee working 25 or more hours per week is eligible for accidental death and dismemberment insurance in an amount equal to the employee's annual salary rounded up to the next whole thousand. The Employer pays the entire premium for this coverage.

A school-term employee working 25 or more hours per week is eligible for accidental death and dismemberment insurance in an amount equal to \$10,000. The Employer pays the entire premium for this coverage.

9.5 Long-Term Disability Insurance

An employee working 25 or more hours per week is eligible to participate in the Employer's long-term disability insurance program. The Employer pays the entire premium for this coverage.

9.6 Flexible Benefits Plan

An employee is eligible to participate in the Flexible Benefits Plans established by the Employer, however, the employee must meet all other requirements for eligibility set forth in the Flexible Benefits Plans.

10. RETIREMENT

10.1 Retirement

An employee who retires may elect to maintain participation in the Employer's hospital medical insurance program by paying the full premium costs of this program in accordance with Minn. Stat. § 471.61.

10.2 Severance Pay

10.2.1 Eligibility for Severance Pay (Employees hired prior to July 1, 1990)

In order to be eligible for severance pay, an employee must have attained the age of 55 years as of June 30 of the school year in which an application is made and must have completed a minimum of 20 full years of continuous service to the Employer.

Severance pay is only available to employees hired prior to July 1, 1990. No severance pay will be paid to any employee who is discharged for cause.

10.2.2 Severance Pay Payment

At the time of retirement, unused sick leave accumulation over 90 days will be converted to severance pay at the rate of one day of severance pay for each two days of sick leave. The amount of severance pay is determined by multiplying \$85.00 by the number of days of severance pay for which the employee is eligible. In no case, however, will the severance pay exceed \$5,000.

10.2.3 Application and Payment

An employee's application for severance pay at the end of the school year must be submitted to the Human Resources Department by February 1. An employee will receive the employee's severance payment in three equal installments. These payments will be made on July 15 of each year, following the effective date of retirement in accordance with Minn. Stat § 465.72.

10.2.4 Reduction for Tax-Deferred Matching Contribution

The amount of severance pay for which an employee may be eligible under this section is reduced by the amount of any Employer contribution that has been made to that employee's tax-deferred matching contribution plan account.

10.3 Retirement Savings Plans

An employee may participate in a retirement savings program by contributing a portion of the employee's base salary to this program. A list of eligible programs is available on

the Employer's website and with the Business Services Department.

10.4 Tax-Deferred Matching Contribution Plan

An Employer contribution is payable to an employee's tax-deferred matching contribution plan, subject to the following provisions.

10.4.1 Eligibility

Only an employee who is beginning their sixth year of service as determined under Section 2.3 and whose regular assignment is equivalent to or greater than 25 hours per week is eligible for the matching Employer contribution provided in this section.

10.4.2 Approved Plan

The employee's tax-deferred matching contribution plan must be approved and subject to applicable provisions of Minnesota Statutes and IRS Code Section 403(b).

10.4.3 Matching Salary Deduction

The Employer contribution is not payable unless the employee authorizes a matching salary reduction in the amount he or she is eligible to receive in Section 10.4.4 for the same period.

10.4.4 Employer Contribution

Employer contribution will be up to 2% of the employee's annual base salary.

10.4.5 Employee and Employer Contribution

The Employer contribution and matching employee contribution will be made to an Employer-approved company of the employee's choice, subject to Section 10.4.2. The employee is responsible for making all arrangements required by the company to ensure that proper payment can be made by the Employer.

11. UNIFORMS

Employees shall report to work with the uniform type approved by

the Director of Business Services or designee. Items requiring an official logo must be purchased through an approved vendor. If an employee is required to wear a uniform, the employer will pay an annual uniform allowance to the employee in the amount of \$225. New employees must purchase their uniforms within 30 days after employment and will receive the uniform allowance on their first paycheck.

12. LEAVES OF ABSENCE

12.1 Requests for Leave

Leave requests should be submitted to the employee's supervisor. The supervisor will respond to the leave request as soon as possible but within a maximum of three working days after receiving the leave request.

If the supervisor is not available to make the decision within this timeframe, or if a leave is denied and the employee disagrees with the decision, the employee should contact the Human Resources Department to discuss the leave. Any unique circumstances surrounding the leave request will be considered as it relates to legal obligations or other factors presented by the employee.

In situations where the number of leave requests exceeds the ability to grant the leave, leave approvals will first be determined by the request date of the leave with seniority being the secondary criteria.

12.1.1 Leaves for Good Cause

There is no loss of job or seniority in case of leaves of absence for good cause. The Employer determines whether the leave of absence is for good cause.

12.2 Sick Leave

An employee is entitled to sick leave of one working day per month worked, accumulative without limit. An employee will be credited with sick leave on July 1. If employment is concluded before the end of any year, sick leave days will be prorated. Accumulated sick leave is to be used for personal illness or serious illness of the employee's immediate family. Sick leave may not be used for absence due to accident resulting from employment with another employer.

An employee may use leave allowance provided by the Employer for absences due to an illness or injury to the employee's dependent child, adult child, spouse, sibling, parent, grandparent, or stepparent, for such reasonable periods as the employee's attendance may be necessary, on the same terms the employee is able to use accumulated leave allowance for the employee's own illness or injury.

When a medical doctor certifies that home care is essential because of illness or injury of the employee's spouse, the employee may deduct up to 15 days from accumulated leave allowance at no wage deduction.

If the Employer reasonably believes that an employee is abusing the use of sick leave, the Employer may require the employee to provide a note from a physician indicating that an absence was due to illness that prevented the employee from performing their work duties. Normally, the Employer will provide advance notice to the employee that the Employer believes an abuse of sick leave is occurring and that the employee will be required to provide a physician's note for a subsequent absence; however, the Employer may require a physician's note without advance notice if the Employer has information that causes the Employer to reasonably believe that an employee is abusing the use of sick leave. The Employer may designate the physician the employee is required to see if medical certification is required. If the Employer designates the physician the employee is required to see for medical certification, then the Employer will reimburse the employee for any out-of-pocket medical costs incurred in obtaining the physician's note.

12.2.1 Use of Sick Leave for Bereavement

For death or illness in the immediate family (immediate family includes spouse, children, mother, father, brother, sister, grandparents and grandchildren; also in-laws of a similar degree of relationship), up to five days of current sick leave may be used. For death or illness in other than the immediate family, up to three days of current sick leave may be used upon the approval of the Human Resources Department.

12.3 Personal Business Leave

An employee may use a maximum of four days of paid leave, up to 32 hours, during any one contract year for the transaction of personal business that cannot occur outside school duty hours.

Personal business leave is deducted from accumulated sick leave. Examples of personal business that qualify for use of leave allowance are court appearances, real estate closings and significant family events such as weddings and commencement ceremonies. Activities of a social nature would not qualify, nor would avocational activities or negotiations for a change in regular employment.

The specific reason for the requested leave does not have to be given. Requests for personal business leave must be submitted to the employee's supervisor in writing at least three days in advance, except in cases of extreme emergency, and are subject to the approval of the Human Resources Department. Adequate staffing must be ensured as determined by the supervisor.

12.4 Jury Duty

An employee who is absent because of required jury duty or a subpoena for any court duty will be granted leave and will be paid by the Employer the difference between the regular salary and the fee received for the required jury or court duty.

12.5 Military Leave

Military service leave will be granted in accordance with state and federal law.

12.6 Child Care Leave

An employee is eligible for a leave of absence without pay for a period of up to 12 months for child care purposes. The employee will submit an application for child care leave at least 60 calendar days before requested leave is to begin. The 60-day requirement may be waived when an emergency makes notice impossible. Child care will commence at a date agreed upon between the Employer and the employee. Failure to return to work upon expiration of a leave of absence will result in termination of employment. The employee will be reinstated to the employee's original job or to a transportation position with no reduction of monthly pay and will retain all seniority and leave benefits accrued prior to taking the leave of absence.

12.7 Short-Term Disability Leave

The Employer will provide short-term disability leave coverage for employees who have exhausted accumulated sick leave days prior to the commencement of long-term disability benefits.

12.7.1 Eligibility

An employee who has been employed by the Employer for one calendar year will become eligible for short-term disability leave coverage after the employee has been totally and continuously disabled and unable to work for 15 consecutive duty days, as certified by a medical doctor. An employee who receives short-term disability leave coverage is ineligible to receive it again until 12 months after the date of the last payment.

12.7.2 Short-Term Disability Leave Allowance

Short-term disability leave payments commence as of the 16th continuous duty day the employee is totally unable to work or after the last day of paid sick leave, whichever occurs last. Short-term disability leave will end after the employee has been unable to work for 65 continuous duty days.

12.7.3 Short-Term Disability Leave Payments

Short-term disability leave payments will be 50% of an employee's daily rate of pay. If an employee works hours that vary, an average of the previous six weeks of pay will be used to determine the daily rate.

12.8 Sick Leave Conversion to Vacation Time

After a twelve-month employee has accumulated 90 days of unused sick leave, the employee may convert additional sick leave to vacation days at the rate of one vacation day for each two days of unused sick leave. Forms requesting this election must be received in the Payroll office no later than July 15th. There is no vacation conversion for less than two-day segments of accumulated sick leave. Up to four days of vacation may be converted each year. These vacation days are subject to the provisions of Sections 4 and 5.

13. BARGAINING UNIT SENIORITY, JOB VACANCIES, PROBATIONARY PERIOD

13.1 Probationary Period

All new employees will be on probation for a period of one year. During this time period, the Employer has the unqualified right

to terminate the probationary employee without assigning any cause for the termination. After serving the probationary period, the employee, if retained, will be a non-probationary employee and assigned the privileges afforded to a non-probationary employee.

If a non-probationary employee is transferred or promoted to a new classification, the employee will serve a new probationary period of 90 calendar days in the new classification. During the probationary period in a new classification, the Employer may reassign the employee to the former classification if the employee's performance in the new classification is unsatisfactory. Also, during the probationary period in the new classification, the employee has the right to return to a position within the employee's former classification, without loss of seniority.

13.2 Layoffs

Layoffs due to employee reductions will be on the basis of seniority. The last employee hired will be the first laid off. An employee who is laid off will be offered re-employment before a new employee is hired; however, an employee retained or recalled must be qualified to perform the work available. An employee who is laid off will be called back in reverse order of layoff. An employee on layoff retains the employee's seniority and right to recall for a period of two years from the date of layoff.

13.2.1 Callback to Position

An employee notified of call back must report to duty within 15 days of the date the notice of call back has been mailed by certified mail. The notice will be sent to the last known address of the employee and the union steward. Failure to respond within 15 calendar days constitutes a waiver of rights and the employee will be terminated.

13.2.2 Qualification as a Bus Driver

A laid off employee who becomes qualified as a bus driver (license, physical examination, and any other requirements) may, within 90 days from the date of layoff, bump either (1) the least senior of the hourly bus drivers with lesser seniority than the employee, or (2) the hourly paid driver with lesser seniority who is working the greatest number of hours per week.

13.2.3 Bumping Procedure

A laid off lead bus mechanic, bus mechanic, route programmer, or interschool mail driver employee may immediately bump into a bus driver position provided that the employee is qualified. The less senior person will be laid off in turn.

The Employer will combine bus driver positions, if practicable, to provide a total of 40 hours per week to laid off senior employees. The least senior bus driver employees will be laid off in turn.

A laid off lead bus mechanic, bus mechanic, route programmer, or interschool mail driver employee who bumps into a different position is "red-circled" and will continue to be paid at the then-current equivalent hourly rate of pay and benefits. A "red-circled" rate applies to the individual employee, not to the position.

13.3 Vacancies

A transportation job vacancy is posted at the transportation facility for seven business days. In the event no employee applies for a vacancy, the least senior employee may be required to fill the vacancy. Job vacancies will be posted on the Employer's website.

13.3.1 Application for Job Vacancies

An employee interested in being considered for job vacancies should submit a letter of application outlining the employee's work history within and outside of the District. An employee who submits a letter of application for any posted vacancy pursuant to this section will be interviewed. Interviews may be in the form of preliminary screening interviews in an effort to allow the Employer to determine finalists for the position. A probationary employee is not eligible to apply for posted vacancies without the employee's supervisor's approval.

13.3.2 Selection for Job Vacancies

Vacant positions will be filled by the Employer with the most qualified candidate. In making its determination, the Employer will consider current employees' qualifications and Employer seniority along with other relevant factors.

These relevant factors include, but are not limited to, quality of work, dependability, general work ethic, customer service, and interpersonal skills as observed or reported by the employees' supervisors. Employees from within the bargaining unit who apply for promotion or transfer will be given priority consideration. The decision for advancement, transfers, or promotions will be made by the Employer.

13.3.3 Employee Applicant Feedback

An employee applicant not offered a position has the right to request feedback from the Employer so he or she can increase skills or correct deficiencies in order to be considered for future job postings.

14. DISCIPLINE AND DISCHARGE

14.1 Discipline and Discharge

The Employer has the right to impose disciplinary actions on employees for just cause. Disciplinary actions by the Employer will normally take the course of #1, 2, 3 and 4, except in cases of a serious magnitude that could seriously jeopardize the safety of the students, fellow employees or the physical and financial assets of the school district, including falsification of time records.

- Oral reprimand
- Written reprimand
- Suspension without pay
- Discharge

An employee who is subjected to the above actions has the right to request that these actions be reviewed through the recourse of the grievance procedure.

14.2 Written Records

If an employee has a deficiency of such magnitude that a written record is made of it, the employee and the Union Steward will be provided with a copy of the report. An employee's records will be examined annually by the administration and a notation will be made on any record of deficiency that has been satisfactorily corrected. Uncorrected deficiencies will be called to the attention of the employee and the Union in writing. Reasonable time and assistance will be granted for the correction of

deficiencies. An employee who fails to correct deficiencies will be asked to resign or be discharged.

15. GRIEVANCES AND ARBITRATION

15.1 Definitions and Interpretation

15.1.1 Days

Reference to "days" regarding time periods within this section refers to working days. A "working day" is defined as all weekdays not designated as holidays by state law.

15.1.2 Computation of Time

In computing any period of time within this section, 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, Sunday, or a legal holiday, in which event the period runs until the end of the next day that is not a Saturday, Sunday, or legal holiday.

15.1.3 Filing and Postmark

The filing or service of any notice or document herein will be timely if it is personally serviced or if it bears a certified postmark of the United States Postal Service within the time period.

15.2 First Step

An employee with a grievance will take the matter up with the immediate supervisor within six scheduled working days after the alleged original occurrence of the grievance.

15.3 Second Step

An employee who is not satisfied with the disposition of the grievance at the first step will, with the assistance of the Union Steward, file a written statement of the grievance with the Director of Human Resources within 15 scheduled working days after the first step discussion with the immediate supervisor.

The written statement must (1) be dated and signed by the employee and (2) set forth the facts and state the provisions of

the Agreement alleged to have been violated. If the parties fail to agree, or the matter has not been satisfactorily adjusted within 15 scheduled working days after the grievance has reached the second step, the employee may appeal the grievance to the third step.

15.4 Third Step

An employee who is not satisfied with the disposition of the grievance at the second step will file a copy of the written statement of the grievance with the Superintendent within ten scheduled working days after the disposition of the grievance at the second step.

The Superintendent or designee and the Business Representative or designee will then attempt to resolve the grievance and provide a written statement to the Union within ten scheduled working days after receiving the third step written statement of grievance.

If the grievance is not satisfactorily resolved under the procedure of the third step, it will be submitted to arbitration in accordance with the terms of this Section.

15.5 Submission to Arbitration

The Union may submit to arbitration any grievance that has been properly processed through the third step of the formal grievance procedure. A grievance may only be advanced to final and binding arbitration provided that the employee has not elected to pursue a veteran's discharge hearing and the timeline for such hearing has been exhausted, if applicable.

The Union must file with the Superintendent a written notice of intention to arbitrate within 15 scheduled working days after disposition of the grievance at the third step. The parties will select an arbitrator in accordance with Minnesota Statutes, Section 179A.21 of PELRA.

15.6 Jurisdiction and Authority of Arbitrator

The arbitrator has jurisdiction only over those grievances that have been properly submitted to arbitration in accordance with the terms of this Agreement. The arbitrator has no power to add to or subtract from, or change, modify or amend in any way the terms and conditions of employment set forth in this Agreement; nor does the arbitrator have any power to hear or determine any

dispute involving matters of inherent managerial policy. The decision of the arbitrator is subject to all the limitations of arbitration decisions set forth in PELRA. Within these constraints the decision of the arbitrator is final and binding.

15.7 Representation

An employee, supervisor or the School Board may be represented at any stage of the formal grievance procedure by any person or agent designated by the represented party to act in its behalf.

15.8 Time Limitations

Since it is important that grievances be processed as rapidly as possible, the time limitations specified in this Agreement are considered as a maximum and every effort will be made to expedite the process.

Time limitations may be extended only by mutual consent. Failure of an employee or the Union to comply with the limitations specified constitutes a waiver of the grievance. Failure of a supervisor to act within the time limitations specified constitutes a denial of the grievance and the employee or the Union may proceed to the next stage.

15.9 Number of Arbitrators

Arbitration proceedings under this Section are limited to the services of one arbitrator.

16. DURATION AND RENEGOTIATION OF AGREEMENT

16.1 Term of Agreement

This Agreement becomes effective on July 1, 2022, and will continue in full force and effect to and including June 30, 2024, and annually thereafter except as modified or terminated in accordance with the provisions of this Section.

In the event negotiations are not completed by July 1, 2024, terms of the Agreement will remain in full force and effect and any scheduled longevity increases will be granted as specified in this Agreement.

16.2 Effect of Agreement

Any and all prior agreements, resolutions, practices, policies,

rules, and regulations regarding terms and conditions of employment, to the extent inconsistent with the provisions of this Agreement, are hereby superseded.

16.3 Termination or Modification

Either party desiring to terminate or modify this Agreement must notify the other party in writing at least 60 days but not more than 90 days prior to June 30 of any year thereafter.

16.4 Negotiations During Term

The parties mutually acknowledge that during the negotiations that resulted in this Agreement, each had the unlimited opportunity to make demands and proposals regarding terms and conditions of employment. All understandings and agreements arrived at by the parties are set forth in this Agreement. For the duration of this Agreement, the Employer and the Union each voluntarily and unqualifiedly waive the right to meet and negotiate (except by mutual consent) regarding any and all terms and conditions of employment, whether or not specifically referred to or covered in this Agreement, even though such matters may not have been within the knowledge or contemplation of either or both of the parties at the time this Agreement was negotiated or executed.

17. DOCUMENT AUTHORIZATION

IN WITNESS WHEREOF, the parties have executed this Agreement as follows:

Service Employees International
Union Local 284

Independent School District
No. 273

Contract Organizer

Chairperson

Co-Union Steward

Clerk

Co-Union Steward

Dated this __ day of _____ 2023.

Dated this __ day of _____ 2023.

APPENDIX A

As referred to in Section 2.4 of this Agreement, the following bus drivers are grandpersoned at a \$7.00 per hour wage differential when driving multi-district (UFARS Finance Code 714) routes:

Micah Clipperton
Brian Dimberg
Robert Erickson
Dennis Harmon
Donald Hellendrung
Bradley Johnson
Philip Johnson
Robert Koch
Randy Miller
Christina Pauli
Richard Sherman
Collen Sivilay
Jeffrey Slater
James Trainis
Jay Winger
Jeffrey Wesselman

VI.G. Academic Calendar Proposals for 2024-2025
and 2025-2026



Board Meeting Date: January 9, 2023

TITLE: EPS Academic Calendar Proposals for 2024-2025 and 2025-2026

TYPE: Action

PRESENTER(S): Dr. Randy Smasal, Assistant Superintendent; and Sonya Sailer, Director of Human Resources

BACKGROUND: The Calendar Committee met six times this fall to develop the academic calendar proposals for the 2024-2025 and 2025-2026 school years. The process utilized the Guiding Parameters approved by the School Board on August 8, 2022. Updates were provided to the Board on September 19, 2022, October 25, 2022, and December 12, 2022 where committee representatives asked the Board for feedback on several calendar concepts and answered questions. The School Board made suggestions that were incorporated into the final versions of the proposed academic calendars.

In addition to the Calendar Committee, a student focus group of 27 Edina High School students was assembled to collect additional feedback about an array of calendar concepts. The feedback from the students was incorporated into the proposed academic calendars for the 2024-2025 and 2025-2026 school years.

RECOMMENDATION: Approve the proposed 2024-2025 and 2025-2026 academic school calendars.

ATTACHMENTS:

1. [Guiding Change for the 2024-2025 & 2025-2026 EPS Calendars](#)
2. *Summary of Calendar Discussions*
3. *Proposed 2024-2025 and 2025-2026 Academic Calendars*

Summary of Calendar Discussions:

Calendar Design Parameter:

Placement of 11 Workshop/Professional Development/Conference and 3 Data Days days (Non Student Days) in the school calendar

- A priority system was developed by the Calendar Committee to help guide the placement of non-school days throughout the calendar year.
 - Priority one: Maintain educational continuity and consistency of learning for students throughout the week. This priority suggests that full weeks of school are most desirable in the calendar design. When full weeks of school are not possible, the non-school days would be placed at the beginning or end of the week allowing for the learning week to have the greatest consistency and continuity. This would be the primary priority in placement of non-school days during weeks of the calendar year.
 - Priority two: For weeks that are not full weeks of learning, align the non-school days to non-federal holidays or observances when they fall on a Monday or Friday. For example, if a non-federal cultural celebration or observance falls on a Monday in September, and a professional development day needs to be placed in September, the non-school day would be aligned to this celebration when possible.
 - Priority three: Balance the number of non-school days during the weeks of each semester so that students receiving specialized services have the most equitable learning opportunities throughout the week. As an example, If all of the non-school days are falling on Mondays and Fridays in a given semester, then one of the days could be moved to the middle of a week. This would be a third priority for placement of non-school days in the learning week.

Additional Background Information:

Student Focus Group Feedback

- In a recent high school student focus group conversation, mid-week breaks of pattern were described as disruptive to the learning process by 25/27 EHS students. A clear preference by students was to align breaks to Mondays and/or Fridays when possible. Reasons describing mid-week breaks as a disruption to the learning process included a change of sleep patterns mid-week, a feeling that mid-week breaks make the week feel longer, and a feeling that it disrupts learning, study habits and routines.

Calendar Committee Discussions

- When assessing placement of these days the Calendar Committee discussed the complex challenge for the placement of non-school days throughout learning weeks.
- A priority was made to spread the breaks out across various months to prevent separate breaks from being too close to each other when possible.

- The committee worked to balance the number of student contact days in Semester I and Semester II when possible. This is most relevant for secondary courses. When 170 student contact days are divided evenly across semesters, each semester would be 85 days long. The committee prioritized moving the end of the semester to the end of the week so that the non-school day for students would fall on a Friday. This provides for a smoother transition time for secondary staff who are teaching new courses.

January 2025

December '24							February '25						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7	1	2	3	4	5	6	7
8	9	10	11	12	13	14	8	9	10	11	12	13	14
15	16	17	18	19	20	21	15	16	17	18	19	20	21
22	23	24	25	26	27	28	22	23	24	25	26	27	28
29	30	31					29	30	31				

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	30	31	1 No Students Winter Break	2 No Students Winter Break	3 No Students Winter Break	4
5	6 Teacher Day 87	7 Teacher Day 88	8 Teacher Day 89	9 Teacher Day 90	10 Teacher Day 91	11
12	13 Teacher Day 92	14 Teacher Day 93	15 Teacher Day 94	16 Last Day of First Semester (86th Student Day) Teacher Day 95	17 No Students Teacher Data Day	18
19	20 No Students	21	22	23	24 Teacher Day 96	25

- Breaks that have been incorporated into the calendar design
 - Two day MEA break
 - Two day week before Thanksgiving
 - (Note: Attendance rates that week are typically no more than 5% of students reporting an absence.)
 - Winter break is two weeks long
 - Spring break falls between the third week of March and the first week of April (This has been a historic parameter of community preference.)

The Academic Calendar Committee included stakeholders from across the school district including parents, teachers, paraprofessionals, cultural liaisons, community education leaders, and administrators. **A big thank you to our School District's Calendar Committee members: Sayali Amarpurkar, Angela Hruby, Jodie Mettee, Betony Osborne, Kate Strand, Anthony Wolfbauer, Jennifer Carter, Cheryl Gunness, Melisa Craig, Daphne Edwards, Julie Gabrielson, Rachel Hicks, Mino Misaghi, Jill Deitering, Sonya Sailer, and Randy Smasal.**

August 2024

July '24							September '24						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6	1	2	3	4	5	6	7
7	8	9	10	11	12	13	8	9	10	11	12	13	14
14	15	16	17	18	19	20	15	16	17	18	19	20	21
21	22	23	24	25	26	27	22	23	24	25	26	27	28
28	29	30	31				29	30					

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
28	29	30	31	1	2	3	
4	5	6	7	8	9	10	
11	12	13 New Faculty Orientation	14 New Faculty Orientation	15 New Faculty Orientation	16 No Students Teacher Data Day (Floater Today or 6.2.25) Teacher Day 1	17	
18	19 No Students Workshop Week Teacher Day 2	20 No Students Workshop Week Teacher Day 3	21 No Students Workshop Week Teacher Day 4	22 No Students Workshop Week Teacher Day 5	23 No Students Workshop Week Teacher Day 6	24	
25	26 School Begins 6-12 Connect & Assess K-5 Teacher Day 7	27 Connect & Assess K-5 Teacher Day 8	28 School Begins K-5, ELC, and ESCE Teacher Day 9	29 Teacher Day 10	30 Teacher Day 11	31	
1	2	184 Teacher Contract Days 170 Student Days 6-12 168 Student Days K-5 3 Data Days 11 Workshop/Professional Development/Conference Days				DRAFT as of 12.6.2022 Semester 1 "No Student" Days = 1 Monday, 1 Tuesday, 1 Wednesday, 2 Thursdays, 3 Fridays Semester 2 "No Student" Days = 3 Mondays, 1 Tuesday, 1 Wednesday, 0 Thursday, 2 Fridays Did not include full week breaks in day of the week counts Calendar Templates by Vertex42 https://www.vertex42.com/calendars/	

September 2024

August '24							October '24						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3			1	2	3	4	5
4	5	6	7	8	9	10	6	7	8	9	10	11	12
11	12	13	14	15	16	17	13	14	15	16	17	18	19
18	19	20	21	22	23	24	20	21	22	23	24	25	26
25	26	27	28	29	30	31	27	28	29	30	31		

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 No Students Buildings Closed	3 Teacher Day 12	4 Teacher Day 13	5 Teacher Day 14	6 Teacher Day 15	7
8	9 Teacher Day 16	10 Teacher Day 17	11 Teacher Day 18	12 Teacher Day 19	13 Teacher Day 20	14
15	16 Teacher Day 21	17 Teacher Day 22	18 Teacher Day 23	19 Teacher Day 24	20 Teacher Day 25	21
22	23 Teacher Day 26	24 Teacher Day 27	25 Teacher Day 28	26 Teacher Day 29	27 Teacher Day 30	28
29	30 Teacher Day 31	1	2	3	4	5
6	7	Notes				

October 2024

September '24							November '24						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7						1	2
8	9	10	11	12	13	14	3	4	5	6	7	8	9
15	16	17	18	19	20	21	10	11	12	13	14	15	16
22	23	24	25	26	27	28	17	18	19	20	21	22	23
29	30						24	25	26	27	28	29	30

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	30	1 Teacher Day 32	2 Teacher Day 33	3 Teacher Day 34	4 No Students Teacher Professional Development Day Teacher Day 35	5
6	7 Teacher Day 36	8 Teacher Day 37	9 Teacher Day 38	10 Teacher Day 39	11 Teacher Day 40	12
13	14 Teacher Day 41	15 Teacher Day 42	16 Teacher Day 43	17 No Students Education MN Conference	18 No Students	19
20	21 Teacher Day 44	22 Teacher Day 45	23 Teacher Day 46	24 Teacher Day 47	25 Teacher Day 48	26
27	28 Teacher Day 49	29 Teacher Day 50	30 Teacher Day 51	31 Teacher Day 52	1	2
3	4	Notes				

November 2024

October '24							December '24						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5	1	2	3	4	5	6	7
6	7	8	9	10	11	12	8	9	10	11	12	13	14
13	14	15	16	17	18	19	15	16	17	18	19	20	21
20	21	22	23	24	25	26	22	23	24	25	26	27	28
27	28	29	30	31			29	30	31				

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	31	1 Teacher Day 53	2
3	4 Teacher Day 54	5 No Students Teacher Professional Development Day Election Day Teacher Day 55	6 Teacher Day 56	7 Teacher Day 57	8 Teacher Day 58	9
10	11 Teacher Day 59	12 Teacher Day 60	13 Teacher Day 61	14 Teacher Day 62	15 Teacher Day 63	16
17	18 Teacher Day 64	19 Teacher Day 65	20 Teacher Day 66	21 Teacher Day 67	22 Teacher Day 68	23
24	25 Teacher Day 69	26 Teacher Day 70	27 No Students Teacher Comp Day for Evening Conferences Teacher Day 71	28 No Students Buildings Closed	29 No Students Buildings Closed	30
1	2	Notes				

December 2024

November '24							January '25						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2			1	2	3	4	
3	4	5	6	7	8	9	5	6	7	8	9	10	11
10	11	12	13	14	15	16	12	13	14	15	16	17	18
17	18	19	20	21	22	23	19	20	21	22	23	24	25
24	25	26	27	28	29	30	26	27	28	29	30	31	

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Teacher Day 72	3 Teacher Day 73	4 Teacher Day 74	5 Teacher Day 75	6 Teacher Day 76	7
8	9 Teacher Day 77	10 Teacher Day 78	11 Teacher Day 79	12 Teacher Day 80	13 Teacher Day 81	14
15	16 Teacher Day 82	17 Teacher Day 83	18 Teacher Day 84	19 Teacher Day 85	20 Teacher Day 86	21
22	23 No Students Winter Break	24 No Students Winter Break	25 No Students Winter Break	26 No Students Winter Break	27 No Students Winter Break	28
29	30 No Students Winter Break	31 No Students Winter Break	1	2	3	4
5	6	Notes				

January 2025

December '24							February '25						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7							1
8	9	10	11	12	13	14	2	3	4	5	6	7	8
15	16	17	18	19	20	21	9	10	11	12	13	14	15
22	23	24	25	26	27	28	16	17	18	19	20	21	22
29	30	31					23	24	25	26	27	28	

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	30	31	1 No Students Winter Break	2 No Students Winter Break	3 No Students Winter Break	4
5	6 Teacher Day 87	7 Teacher Day 88	8 Teacher Day 89	9 Teacher Day 90	10 Teacher Day 91	11
12	13 Teacher Day 92	14 Teacher Day 93	15 Teacher Day 94	16 Last Day of First Semester (86th Student Day) Teacher Day 95	17 No Students Teacher Data Day Teacher Day 96	18
19	20 No Students Buildings Closed	21 Teacher Day 97	22 Teacher Day 98	23 Teacher Day 99	24 Teacher Day 100	25
26	27 Teacher Day 101	28 Teacher Day 102	29 Teacher Day 103	30 Teacher Day 104	31 Teacher Day 105	1
2	3	Notes				

February 2025

January '25							March '25						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29
							30	31					

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	31	1
2	3	4	5	6	7	8
	Teacher Day 106	Teacher Day 107	Teacher Day 108	Teacher Day 109	Teacher Day 110	
9	10	11	12	13	14	15
	Teacher Day 111	Teacher Day 112	Teacher Day 113	Teacher Day 114	Teacher Day 115	
16	17	18	19	20	21	22
	No Students Buildings Closed	No Students Teacher Professional Development Day	Teacher Day 117	Teacher Day 118	Teacher Day 119	
	Teacher Day 116	Teacher Day 116	Teacher Day 117	Teacher Day 118	Teacher Day 119	
23	24	25	26	27	28	1
	Teacher Day 120	Teacher Day 121	Teacher Day 122	Teacher Day 123	Teacher Day 124	
2	3	Notes				

March 2025

February '25							April '25						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1			1	2	3	4	5
2	3	4	5	6	7	8	6	7	8	9	10	11	12
9	10	11	12	13	14	15	13	14	15	16	17	18	19
16	17	18	19	20	21	22	20	21	22	23	24	25	26
23	24	25	26	27	28		27	28	29	30			

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
23	24	25	26	27	28	1
2	3 Teacher Day 125	4 Teacher Day 126	5 Teacher Day 127	6 Teacher Day 128	7 Teacher Day 129	8
9	10 Teacher Day 130	11 Teacher Day 131	12 Teacher Day 132	13 Teacher Day 133	14 No Students Teacher PD, Conf, or Comp Evening Conf	15
16	17 Teacher Day 135	18 Teacher Day 136	19 Teacher Day 137	20 Teacher Day 138	21 Teacher Day 139	22
23	24 Teacher Day 140	25 Teacher Day 141	26 Teacher Day 142	27 Teacher Day 143	28 Teacher Day 144	29
30	31 No Students Spring Break	Notes				

April 2025

March '25							May '25							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
						1						1	2	3
2	3	4	5	6	7	8	4	5	6	7	8	9	10	
9	10	11	12	13	14	15	11	12	13	14	15	16	17	
16	17	18	19	20	21	22	18	19	20	21	22	23	24	
23	24	25	26	27	28	29	25	26	27	28	29	30	31	
30	31													

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	31	1 No Students Spring Break	2 No Students Spring Break	3 No Students Spring Break	4 No Students Spring Break	5
6	7 Teacher Day 145	8 Teacher Day 146	9 Teacher Day 147	10 Teacher Day 148	11 Teacher Day 149	12
13	14 Teacher Day 150	15 Teacher Day 151	16 Teacher Day 152	17 Teacher Day 153	18 Teacher Day 154	19
20	21 Teacher Day 155	22 Teacher Day 156	23 No Students Teacher Professional Development Day Teacher Day 157	24 Teacher Day 158	25 Teacher Day 159	26
27	28 Teacher Day 160	29 Teacher Day 161	30 Teacher Day 162	1	2	3
4	5	Notes				

May 2025

April '25							June '25						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5	1	2	3	4	5	6	7
6	7	8	9	10	11	12	8	9	10	11	12	13	14
13	14	15	16	17	18	19	15	16	17	18	19	20	21
20	21	22	23	24	25	26	22	23	24	25	26	27	28
27	28	29	30				29	30					

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	1 Teacher Day 163	2 Teacher Day 164	3
4	5 Teacher Day 165	6 Teacher Day 166	7 Teacher Day 167	8 Teacher Day 168	9 Teacher Day 169	10
11	12 Teacher Day 170	13 Teacher Day 171	14 Teacher Day 172	15 Teacher Day 173	16 Teacher Day 174	17
18	19 Teacher Day 175	20 Teacher Day 176	21 Teacher Day 177	22 Teacher Day 178	23 Teacher Day 179	24
25	26 No Students Buildings Closed	27 Teacher Day 180	28 Teacher Day 181	29 Teacher Day 182	30 Last Day of Second Semester (170th Student Day)	31
1	2	Notes				

June 2025

May '25							July '25						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3			1	2	3	4	5
4	5	6	7	8	9	10	6	7	8	9	10	11	12
11	12	13	14	15	16	17	13	14	15	16	17	18	19
18	19	20	21	22	23	24	20	21	22	23	24	25	26
25	26	27	28	29	30	31	27	28	29	30	31		

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 No Students Teacher Data Day Teacher Day 184	3 No Students Teacher Data Day (Floater Today or 8.16.24)	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	1	2	3	4	5
6	7	Notes				

August 2025

July '25							September '25							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
		1	2	3	4	5			1	2	3	4	5	6
6	7	8	9	10	11	12	7	8	9	10	11	12	13	
13	14	15	16	17	18	19	14	15	16	17	18	19	20	
20	21	22	23	24	25	26	21	22	23	24	25	26	27	
27	28	29	30	31			28	29	30					

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
27	28	29	30	31	1	2	
3	4	5	6	7	8	9	
10	11	12 New Faculty Orientation	13 New Faculty Orientation	14 New Faculty Orientation	15 No Students Teacher Data Day (Floater Today or 6.1.26) Teacher Day 1	16	
17	18 No Students Workshop Week Teacher Day 2	19 No Students Workshop Week Teacher Day 3	20 No Students Workshop Week Teacher Day 4	21 No Students Workshop Week Teacher Day 5	22 No Students Workshop Week Teacher Day 6	23	
24	25 School Begins 6-12 Connect & Assess K-5 Teacher Day 7	26 Connect & Assess K-5 Teacher Day 8	27 School Begins K-5, ELC, and ECSE Teacher Day 9	28 Teacher Day 10	29 Teacher Day 11	30	
31	1	184 Teacher Contract Days 170 Student Days 6-12 168 Student Days K-5 3 Data Days 11 Workshop/PD/Conference Days				DRAFT as of 12.6.2022 Semester 1 "No Student" Days = 2 Mondays, 1 Tuesday, 1 Wednesday, 2 Thursdays, 2 Fridays Semester 2 "No Student" Days = 2 Mondays, 2 Tuesdays, 0 Wednesday, 0 Thursday, 2 Fridays Did not include full week breaks in day of the week counts Calendar Templates by Vertex42 https://www.vertex42.com/calendars/	

September 2025

August '25							October '25						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2				1	2	3	4
3	4	5	6	7	8	9	5	6	7	8	9	10	11
10	11	12	13	14	15	16	12	13	14	15	16	17	18
17	18	19	20	21	22	23	19	20	21	22	23	24	25
24	25	26	27	28	29	30	26	27	28	29	30	31	
31													

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 No Students Buildings Closed	2 Teacher Day 12	3 Teacher Day 13	4 Teacher Day 14	5 Teacher Day 15	6
7	8 Teacher Day 16	9 Teacher Day 17	10 Teacher Day 18	11 Teacher Day 19	12 Teacher Day 20	13
14	15 Teacher Day 21	16 Teacher Day 22	17 Teacher Day 23	18 Teacher Day 24	19 Teacher Day 25	20
21	22 No Students Teacher Professional Development Day	23 Teacher Day 27	24 Teacher Day 28	25 Teacher Day 29	26 Teacher Day 30	27
28	29 Teacher Day 31	30 Teacher Day 32	1	2	3	4
5	6	Notes				

October 2025

September '25							November '25						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6							1
7	8	9	10	11	12	13	2	3	4	5	6	7	8
14	15	16	17	18	19	20	9	10	11	12	13	14	15
21	22	23	24	25	26	27	16	17	18	19	20	21	22
28	29	30					23	24	25	26	27	28	29
							30						

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30 Teacher Day 33	1 Teacher Day 34	2 Teacher Day 35	3 Teacher Day 36	4
5	6 Teacher Day 37	7 Teacher Day 38	8 Teacher Day 39	9 Teacher Day 40	10 Teacher Day 41	11
12	13 Teacher Day 42	14 Teacher Day 43	15 Teacher Day 44	16 No Students Education MN Conference	17 No Students	18
19	20 Teacher Day 45	21 Teacher Day 46	22 Teacher Day 47	23 Teacher Day 48	24 Teacher Day 49	25
26	27 Teacher Day 50	28 Teacher Day 51	29 Teacher Day 52	30 Teacher Day 53	31 Teacher Day 54	1
2	3	Notes				

November 2025

October '25							December '25						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4		1	2	3	4	5	6
5	6	7	8	9	10	11	7	8	9	10	11	12	13
12	13	14	15	16	17	18	14	15	16	17	18	19	20
19	20	21	22	23	24	25	21	22	23	24	25	26	27
26	27	28	29	30	31		28	29	30	31			

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	31 Teacher Day 54	1
2	3 Teacher Day 55	4 No Students Teacher Professional Development Day Election Day Teacher Day 56	5 Teacher Day 57	6 Teacher Day 58	7 Teacher Day 59	8
9	10 Teacher Day 60	11 Teacher Day 61	12 Teacher Day 62	13 Teacher Day 63	14 Teacher Day 64	15
16	17 Teacher Day 65	18 Teacher Day 66	19 Teacher Day 67	20 Teacher Day 68	21 Teacher Day 69	22
23	24 Teacher Day 70	25 Teacher Day 71	26 No Students Teacher Comp Day for Evening Conferences Teacher Day 72	27 No Students Buildings Closed	28 No Students Buildings Closed	29
30	1	Notes				

December 2025

November '25							January '26						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1					1	2	3
2	3	4	5	6	7	8	4	5	6	7	8	9	10
9	10	11	12	13	14	15	11	12	13	14	15	16	17
16	17	18	19	20	21	22	18	19	20	21	22	23	24
23	24	25	26	27	28	29	25	26	27	28	29	30	31
30													

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	1 Teacher Day 73	2 Teacher Day 74	3 Teacher Day 75	4 Teacher Day 76	5 Teacher Day 77	6
7	8 Teacher Day 78	9 Teacher Day 79	10 Teacher Day 80	11 Teacher Day 81	12 Teacher Day 82	13
14	15 Teacher Day 83	16 Teacher Day 84	17 Teacher Day 85	18 Teacher Day 86	19 Teacher Day 87	20
21	22 No Students Winter Break	23 No Students Winter Break	24 No Students Winter Break	25 No Students Winter Break	26 No Students Winter Break	27
28	29 No Students Winter Break	30 No Students Winter Break	31 No Students Winter Break	1	2	3
4	5	Notes				

January 2026

December '25							February '26						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6	1	2	3	4	5	6	7
7	8	9	10	11	12	13	8	9	10	11	12	13	14
14	15	16	17	18	19	20	15	16	17	18	19	20	21
21	22	23	24	25	26	27	22	23	24	25	26	27	28
28	29	30	31										

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	31	1 No Students Winter Break	2 No Students Winter Break	3
4	5 Teacher Day 88	6 Teacher Day 89	7 Teacher Day 90	8 Teacher Day 91	9 Teacher Day 92	10
11	12 Teacher Day 93	13 Teacher Day 94	14 Teacher Day 95	15 Last Day of First Semester (87th Student Day) Teacher Day 96	16 No Students Teacher Data Day Teacher Day 97	17
18	19 No Students Buildings Closed	20 Teacher Day 98	21 Teacher Day 99	22 Teacher Day 100	23 Teacher Day 101	24
25	26 Teacher Day 102	27 Teacher Day 103	28 Teacher Day 104	29 Teacher Day 105	30 Teacher Day 106	31
1	2	Notes				

February 2026

January '26							March '26						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28
25	26	27	28	29	30	31	29	30	31				

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Teacher Day 107	3 Teacher Day 108	4 Teacher Day 109	5 Teacher Day 110	6 Teacher Day 111	7
8	9 Teacher Day 112	10 Teacher Day 113	11 Teacher Day 114	12 Teacher Day 115	13 Teacher Day 116	14
15	16 No Students Buildings Closed	17 No Students Teacher Professional Development Day Teacher Day 117	18 Teacher Day 118	19 Teacher Day 119	20 Teacher Day 120	21
22	23 Teacher Day 121	24 Teacher Day 122	25 Teacher Day 123	26 Teacher Day 124	27 Teacher Day 125	28
1	2	3	4	5	6	7
8	9	Notes				

March 2026

February '26							April '26						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7			1	2	3	4	
8	9	10	11	12	13	14	5	6	7	8	9	10	11
15	16	17	18	19	20	21	12	13	14	15	16	17	18
22	23	24	25	26	27	28	19	20	21	22	23	24	25
							26	27	28	29	30		

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Teacher Day 126	3 No Students Teacher PD, Conf, or Comp Evening Conf Teacher Day 127	4 Teacher Day 128	5 Teacher Day 129	6 Teacher Day 130	7
8	9 Teacher Day 131	10 Teacher Day 132	11 Teacher Day 133	12 Teacher Day 134	13 Teacher Day 135	14
15	16 No Students Spring Break	17 No Students Spring Break	18 No Students Spring Break	19 No Students Spring Break	20 No Students Spring Break	21
22	23 Teacher Day 136	24 Teacher Day 137	25 Teacher Day 138	26 Teacher Day 139	27 Teacher Day 140	28
29	30 Teacher Day 141	31 Teacher Day 142	1	2	3	4
5	6	Notes				

April 2026

March '26							May '26						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7						1	2
8	9	10	11	12	13	14	3	4	5	6	7	8	9
15	16	17	18	19	20	21	10	11	12	13	14	15	16
22	23	24	25	26	27	28	17	18	19	20	21	22	23
29	30	31					24	25	26	27	28	29	30
							31						

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	30	31	1 Teacher Day 143	2 Teacher Day 144	3 Teacher Day 145	4
5	6 Teacher Day 146	7 Teacher Day 147	8 Teacher Day 148	9 Teacher Day 149	10 No Students Teacher Professional Development Day Teacher Day 150	11
12	13 Teacher Day 151	14 Teacher Day 152	15 Teacher Day 153	16 Teacher Day 154	17 Teacher Day 155	18
19	20 Teacher Day 156	21 Teacher Day 157	22 Teacher Day 158	23 Teacher Day 159	24 Teacher Day 160	25
26	27 Teacher Day 161	28 Teacher Day 162	29 Teacher Day 163	30 Teacher Day 164	1	2
3	4	Notes				

May 2026

April '26							June '26							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
			1	2	3	4			1	2	3	4	5	6
5	6	7	8	9	10	11	7	8	9	10	11	12	13	
12	13	14	15	16	17	18	14	15	16	17	18	19	20	
19	20	21	22	23	24	25	21	22	23	24	25	26	27	
26	27	28	29	30			28	29	30					

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	1 Teacher Day 165	2
3	4 Teacher Day 166	5 Teacher Day 167	6 Teacher Day 168	7 Teacher Day 169	8 Teacher Day 170	9
10	11 Teacher Day 171	12 Teacher Day 172	13 Teacher Day 173	14 Teacher Day 174	15 Teacher Day 175	16
17	18 Teacher Day 176	19 Teacher Day 177	20 Teacher Day 178	21 Teacher Day 179	22 Teacher Day 180	23
24	25 No Students Buildings Closed	26 Teacher Day 181	27 Teacher Day 182	28 Last Day of Second Semester (170th Student Day) Teacher Day 183	29 No Students Teacher Data Day Teacher Day 184	30
31	1	Notes				

June 2026

May '26							July '26						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2				1	2	3	4
3	4	5	6	7	8	9	5	6	7	8	9	10	11
10	11	12	13	14	15	16	12	13	14	15	16	17	18
17	18	19	20	21	22	23	19	20	21	22	23	24	25
24	25	26	27	28	29	30	26	27	28	29	30	31	
31													

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 No Students Teacher Data Day (Floater Today or 8.15.25)	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	1	2	3	4
5	6	Notes				



Board Meeting Date: 1/9/2023

TITLE: Policy Review

TYPE: Action

PRESENTER(S): Board Policy Committee

BACKGROUND: The following policies have been reviewed with an eye toward clarity, District practice, and alignment with State and Federal statutes.

- Policy 107 Public Relations and School Communications
- Policy 203 Operation of the School Board
- Policy 205 Open Meetings & Closed Meetings
- Policy 210 Conflict of Interest School Board Members

RECOMMENDATION: Approve the suggested modifications for Policies 107, 203, 205, 210.

DESIRED OUTCOMES FROM THE BOARD: Approve suggested modifications.

ATTACHMENTS:

1. Policy 107 Public Relations and School Communications
2. Policy 203 Operation of the School Board
3. Policy 205 Open Meetings & Closed Meetings
4. Policy 210 Conflict of Interest School Board Members

School District

Public Relations and School Communications

I. Purpose

This policy ensures that Edina Public Schools maintains regular and ongoing communications throughout the community.

II. General Statement of Policy

Edina Public Schools is committed to partnering with the community, families, students and employees. The school district will coordinate and share regular and ongoing communications through a variety of means, including print, electronic, voice and visual. **The district will strive to communicate in languages that best represent our community whenever possible.** The district will identify spokespersons to facilitate communications and **disseminate** ~~share~~ information with the media (**digital, print, radio and television**) at the district, site and program levels.

III. Information Sharing

A. Coordination of Communications

The district will coordinate information sharing at the district, school site and education program levels through the **Marketing & C**ommunications department. The department will develop information processes for sharing with the district's **stakeholders** ~~publics~~. All news releases will be forwarded to the media and key contacts in the district by the **Marketing & C**ommunications department. The superintendent or designee will oversee district communications and public relations.

B. Regular Communications

1. The district, school sites and district programs will provide regular communications to their **stakeholders** ~~publics~~ by sharing information about their activities, happenings, curriculum, assessments and goals.
2. The primary source of regular communications will be electronic with the recognition that the district, school site, or education program levels will be responsible to ensure that families; ~~community members and employees~~

who do not have access to electronic sources will receive the shared communications.

3. The primary source of district communications will be the district's website. [District website is available for translation via the language drop down menu on the home page.](#)

C. Communication Standards

The superintendent, in collaboration with the administration, will establish communication standards for employees, recognizing the primary means of communications will be electronic. These standards will include effective internal and external use of electronic mail (Appendix I).

~~D. State of the School District Report~~

~~The school district will also provide regular communications to the entire community, noting:~~

- ~~● District goals~~
- ~~● Procedures for evaluating goals~~
- ~~● Results of progress on school district goals and other school district assessment information~~
- ~~● Reports on ongoing student and program assessments conducted each year in the school district~~
- ~~● Other legal information~~
- ~~● Other pertinent information~~

IV. District Spokesperson and Key Contacts for Media

A. Official Spokesperson

The superintendent is the official spokesperson for the school district. The superintendent will appoint additional spokespeople as appropriate, including but not limited to:

- [District-wide: Director of Marketing & Communications](#)
- Building site: Principal
- District activity: Activities director or administrative designee
- Community education services: [Director of eCommunity eEducation and Strategic Partnerships services](#)

The superintendent, or designee, is responsible for coordinating the information sharing with the media. The superintendent, or designee, will work with each school site or program's designated administrator when it is necessary to share information with the media.

District employees will receive approval from the superintendent or designee prior to sharing school district information with the media ([digital, print, radio and television](#)). ~~the print, radio or television or broadcast media.~~

The approval may be given to an employee to maintain direct media connections when appropriate (e.g, sports season, ongoing activity). [All media requests to the school board will be forwarded to the superintendent or director of marketing and communications.](#)

B. Crisis or Emergency Situation

The superintendent will identify one spokesperson to address all media when a crisis or an emergency situation occurs within the district. The district will identify specific times and locations of news conferences and/or briefings when necessary.

V. Media Communications with Students

The media may not contact or interview students on any of the school campuses or at school-related events without verbal permission of the district, school site, or program's spokesperson. Parent/guardian permission may be required and determined by the spokesperson.

Cross Reference:

- [Policy 406 \(Public and Private Personnel Data\)](#)
- [Policy 515 \(Protection and Privacy of Student Records\)](#)
- Policy 616 (School District Accountability)
- Policy 634 (Electronic Technologies Acceptable Use)

Policy
adopted: 10/22/07
amended: 09/24/12
revised: 06/17/19

INDEPENDENT SCHOOL DISTRICT 273
Edina, Minnesota

Appendix I to Policy 107
EMPLOYEE COMMUNICATION STANDARDS

PURPOSE

To develop a standard set of communication expectations for employees and community members to ensure timely, meaningful and relevant communications are occurring in ways that encourage engagement and advance the mission of the district.

COMMUNICATION STANDARDS

Employees should use appropriate, professional language, understanding that they are representing the district in their written and oral communications.

MONITORING OF COMMUNICATION STANDARDS

An employee’s direct supervisor will be responsible for monitoring adherence to the communication standards. Failure to follow the standards may result in disciplinary action.

COMMUNICATION TOOLS

District staff will employ a variety of communication tools and strategies in an effort to enhance partnership and involvement among all stakeholders. The following protocols and expectations are intended to serve as minimum guidelines to help staff manage communications while also promoting manageable expectations for and responsiveness with stakeholders.

WEBSITE

All websites are to be maintained in accordance with Policies [107](#) (Public Relations and School Communications) and [634](#) (Electronic Technologies and Acceptable Use)

- **District web presence** – The district media and technology services department will manage the website software and infrastructure. The [marketing &](#) communications department will oversee and manage the content of the district website. Updates to content will be done in accordance with the district’s strategic communication plan.
- **School/Program web presence** – Each school site / program will maintain a web presence utilizing the district’s website platform. Support for school sites on managing the public facing pages will be provided by the district [marketing &](#) communications department in accordance with the district’s website standards and strategic communication plan.

CONTENT	UPDATE FREQUENCY
Teacher Contact Information and Communication Expectations	Annually
Calendars/Announcements	As needed
Schedule/Syllabus	Each school term
Assignments/Homework Information	As Needed
Newsletters / Parent Communications	Determined by site
Grades	Determined by site

- **Teacher/Classroom web presence** – Teachers are encouraged to maintain a classroom or program web presence, utilizing one of the district’s approved website platforms (e.g. ~~Schoolwires~~, Google, Schoology, etc.).

PHONE / VOICEMAIL

- **Voicemail greeting** - Employees with a district-assigned phone number will create a standard voicemail greeting. If the employee’s position requires him or her to be away from the phone at certain times of the day, the employee will include in the message (1) the times they are available by phone, and (2) an alternate contact for immediate assistance during business hours.

- **Monitoring voicemails** - Employees will monitor voicemail messages on a daily basis (on duty days) and direct callers to another source if they are not monitoring the voicemail account during a period of absence.
- **Responding to voicemails** - Employees are expected to return or respond to calls of significance (e.g., colleagues, parents, students) within one duty day and, in unique circumstances, within two duty days. If a response requires additional information gathering, employees are expected to reply to the caller letting them know of the status of their request.

EMAIL

Employees will use district emails in accordance with Policies [107](#) (Public Relations and School Communications) and [634](#) (Electronic Technologies and Acceptable Use) and their appendices.

- **Email standards** – Employee email accounts provided by the district are to be used for district-related business only and are subject to district review.
 - **Content** – The employee should use appropriate, professional language, understanding that they are representing the district in their communication.
 - **Public Data** – The content of district email accounts are public information except where allowable by law to be private (see Policies [406](#) and [515](#)). Employees should refrain from including confidential student data without permission of the student's parent/guardian.
 - **Signature/Confidentiality Notice** – Staff should include a signature in their email correspondences that include their name, position, contact information **and preferably the Edina Defining Excellence logo**, and a confidentiality notice, similar to the following:
If the information in this email relates to an individual or student, it may be private data under state or federal privacy laws. This individual private data should not be reviewed, distributed or copied by any person other than the intended recipient(s), unless otherwise permitted under law. If you are not the intended recipient, any further review, dissemination, distribution, or copying of this electronic communication or any attachment is strictly prohibited. If you have received an electronic communication in error, you should immediately return it to the sender and delete it from your system.
- **Monitoring emails** – Employees will monitor their email messages on a regular basis on duty days (see [responding to email for below](#)). (~~at least twice daily~~). Employees will inform families of and post their communication expectations (teachers/administration) as it relates to responding to emails in a timely manner.
 - **Out of Office** –
 - **Vacation / Illness / Professional Leave** - Employees will create an “Out of Office” response when they are away from the classroom/office for the day. Auto-reply messages should include the dates the employee will be absent and include an alternate contact for immediate assistance during business hours.
 - **Instruction Day (Teachers)** – Teachers will minimize responses to emails during the instructional day and are encouraged to use their “Out of Office Assistant” with a response similar to the following:
I am currently involved with my instructional responsibilities and will not be reviewing emails until after the school day. Please contact the school office if you are seeking an immediate response to this email. Thank you.
- **Responding to emails** – Employees are expected to return or respond to emails of significance (e.g., colleagues, parents, students) within a reasonable amount of time. If a response requires additional information gathering, employees are expected to reply to the message letting them know of the status of their request. However, depending on the employee's role in the district and the person inquiring, response times may vary.
 - **Response time** – Teachers / educational assistants should respond to parent/guardian inquiries within [48 hours of the one](#) duty day. Administration and support staff are expected to respond to inquiries within ~~48-6-24-XX~~ hours (during duty days).

- o **Articulate expectations** – Employees should be clear about their monitoring and response plans. Teachers should post their communication plans on their website (see above) and include in their auto-response.
- o **Time-sensitive emails** – School administration will inform families that time-sensitive emails and calls should be directed to the school office.
- o **After Hours** – In an effort to promote a healthy work-life balance, employees are not expected to monitor or respond to district emails messages outside of the duty day, except in the case of an emergency. In [school](#) emergency situations, [administrators will contact](#) employees ~~should be contacted~~ by text/SMS or phone to alert them to an important email message. Staff are encouraged to use discretion when communicating outside of the duty day.
- **Email Best Practices / Employee Limitations** – The following best practices should be considered when utilizing district email accounts:
 - o **Message Content** - Keep messages brief and to the point.
 - To conserve district electronic resources, to be consistent in communications, and to maximize efficiencies, employees should limit the use of unnecessary punctuations, emoticons/emojis, fonts, pictures, etc.
 - Do not put information in an email that you would not put on district letterhead.
 - o **Intended Audience** - Employees are to keep email informational and directed only to the intended recipient. Employees should be considerate about email clutter and limit “reply all” and “cc” functions only when necessary.
 - o **Distribution Lists** - Email distribution lists are intended for educational purposes only; employees are not to solicit sales or services. As noted above, employees should limit the use of distribution lists to messages of importance to all list members and should limit the use of the distribution list for sharing of “interesting” information or opinion.
 - o **Confidentiality** - Do not use email to communicate about confidential student information unless the parent or guardian has requested the communication. Emails containing student information should be sent to the parent or guardian’s personal email address unless requested otherwise. A phone call is the best means for sharing confidential student information. Do NOT leave voicemail messages containing confidential information.

TEXT/SMS COMMUNICATIONS

Similar to email correspondences, employees will ~~use~~ respond to correspondences via text/SMS in accordance with Policies [107](#) (Public Relations and School Communications) and the district’s [District Cell Phone Guidelines](#).

- **Responding to Text/SMS Communications** – ~~With the exception of district approved home/school messaging applications,~~ Employees are discouraged from using text/SMS as a standard communication tool with parents, families and students, ~~except as utilized through the parent notification system (mass communication) or through~~ [unless there is a](#) special circumstances. ~~Recognizing that text messaging has become a common internal communication tool, employees utilizing text messages for district business are expected to return or respond to messages of significance from colleagues within a reasonable amount of time.~~
 - o **Public Data** – The content of district communications via text messages are public information except where allowable by law to be private (see Policies [406](#) and [515](#)). Employees should refrain from including confidential data.
 - o ~~**Response Time** – Employees are expected to respond to text messages from colleagues within a reasonable amount of time one to four hours. If a response requires additional information gathering, employees are expected to reply to the message letting the sender know of the status of their request.~~
 - o ~~**After Hours** – In an effort to promote a healthy work-life balance, employees are encouraged to limit text/SMS messages for district business unless expected to do so or in emergency situations.~~

WRITTEN (PRINT) CORRESPONDENCE

Similar to email correspondences, employees will ~~use~~ respond to written correspondences in accordance with Policies [107](#) (Public Relations and School Communications).

- **Responding to Written Communications** – Employees are expected to return or respond to written correspondences of significance (e.g., colleagues, parents, students) within a reasonable amount of time. If a response requires additional information gathering, employees are expected to contact the sender to let them know of the status of their request. Depending on the request, response times may vary.
 - **Public Data** – The content of district communications are public information except where allowable by law to be private (see Policies [406](#) and [515](#)). Employees should refrain from including confidential student data without permission of the student's parent/guardian.
 - **Response Time** – Employees are expected to respond to written correspondence of significance (colleagues, parents, students) within one ~~to two~~ duty days. If a response requires additional information gathering, employees are expected to ~~reply to the message~~ **communicate to the sender** to letting them know of the status of their request.
- **Public Data Requests** – The director of **marketing & communications and community engagement** will coordinate response to requests for public data made under the Minnesota Government Data Practices Act. Questions about public data requests should be directed to the director of **marketing & communications and community engagement** or **who will work with** legal counsel.

SOCIAL MEDIA

Employees will use and respond to correspondences via social media in accordance with Policies [107](#) (Public Relations and School Communications) and [634](#) (Electronic Technologies and Acceptable Use) and their appendices.

● Using Social Media

- **School/Program Social Media Use** - Individual schools and departments may choose to establish an official presence on public online social media sites with prior administrative approval. Guidelines are established **in** the appendices of Policy 634.
- **Employee/Classroom Use of Social Media** - Teachers may elect to use social media tools for the purpose of instruction in accordance with Policy 634 and its appendices.
 - ~~**District sponsored social media**~~ – The district provides teachers with password-protected, online social media tools that can be used for instruction.
 - ~~**Non-district sponsored social media**~~ – If a teacher elects to use a non-district social media tool, the teacher must build a separate page in that social media tool from his or her **personal** online presence. Content and use must adhere to district policies and guidelines. Content and use must not violate the “terms of service” for the social media tool.
- **Responding to Social Media Communications** – Employees are encouraged to use caution when using social media as a standard communication tool with parents, families and students, unless otherwise noted above.
 - **Public Data** – The content of district communications via social media are public information except where allowable by law to be private (see Policies [406](#) and [515](#)). Employees ~~should~~ **must** refrain from including confidential data in social media posts and communications.
 - ~~**Response Time**~~ – Recognizing that social media has become a common communication tool, employees utilizing social media for district business are expected to respond to social media messages (e.g. comments, questions) within 12-24 hours (on duty days). If a response requires additional information gathering, employees are expected to notify the message sender of the status of their request.
 - **After Hours** – In an effort to promote a healthy work-life balance, employees are encouraged to limit social media communications for district business except in emergency situations.

Established: 9/24/12
Updated: 8/15/16

School Board

Operation of the School Board

I. Purpose

This policy provides rules of order for conducting meetings of the school board, [in order](#) to advance the mission of the school district, to ensure consistency in the order of business at regular school board meetings, to provide procedures for the preparation of the school board agenda, to allow the use of a consent agenda, and to establish procedures relating to the maintenance of records and publication of school board meetings.

II. General Statement of Policy

An orderly school board meeting allows board members to participate in discussion and to make decisions regarding school district issues. Rules of order allow board members the opportunity to review school-related topics, discuss school business items, and bring matters to conclusion in a timely and consistent manner.

To ensure that board meetings are conducted in an orderly fashion, the board will follow rules of order that will allow the board:

- A. To establish guidelines by which the business of the board can be conducted in a regular and internally consistent manner;
- B. To organize the meetings so all necessary matters can be brought to the board and decisions of the board can be made in an orderly and reasonable manner;
- C. To ensure that members of the board have the necessary information to make decisions on substantive issues and to insure adequate discussion of decisions to be made; and
- D. To ensure that meetings and actions of the board are conducted so as to be informative to the staff and the public, and to produce a clear record of actions taken and decisions made.

III. Rules of Order for Meetings

- A. Rules of order for school board meetings are (1) Minnesota Statutes where specified; (2) specific rules of order as provided by the board consistent with Minnesota Statutes; and (3) Robert's Rules of Order, Revised (latest edition) where not inconsistent with (1) or (2) above.

- B. Board members need not rise to gain the recognition of the chair.
- C. A motion will be adopted or carried if it receives the affirmative votes of a majority of those actually voting on the matter. Abstentions are considered to be acquiescence to the vote of the majority. It should be noted that some motions by statute or Robert's Rules of Order require larger numbers of affirmative votes.
- D. All motions that require a second must receive a second prior to opening the issue for discussion of the board. If a motion that requires a second does not receive a second, the chair may declare that the motion fails for lack of a second or may provide the second. The names of the members making and seconding a motion are recorded in the minutes.
- E. The chair decides the order in which board members will be recognized to address an issue. An attempt should be made to alternate between pro and con positions if appropriate to the discussion. A member will only speak to an issue after the member is recognized by the chair.
- F. The chair will rule on all questions relating to motions and points of order brought before the board.
- G. A ruling by the chair is subject to appeal to the full board pursuant to Robert's Rules of Order.
- H. The board has authority to recognize any member of the audience regarding a request to be heard at the board meeting. Members of the public who wish to be heard must follow board procedures ([see Policy 206](#)).
- I. The chair has the authority to declare a recess at any time for the purpose of restoring decorum to the meeting or for any other necessary purpose.
- J. The chair will repeat a motion or the substance of a motion prior to the vote. The chair will call for an affirmative and a negative vote on all motions.
- K. A board member may request a roll call vote. Roll call votes will be called in alphabetical order.
- L. The chair has the same right and responsibility as each board member to vote on all issues.
- M. The chair announces the result of each vote. The vote of each member, including abstentions, is recorded in the minutes. If the vote is unanimous, it may be reflected as unanimous in the minutes if the minutes also reflect the members present.
- N. A majority of the voting members of the board constitute a quorum. The

absence of a quorum may be raised by the chair or any member. Generally any action taken in the absence of a quorum is null and void. The only legal actions the board may take in the absence of a quorum are to fix the time at which to adjourn, to adjourn, to recess or to take measures to obtain a quorum.

- O. In the absence of the chairperson at any meeting, the presiding officer will be an officer of the elected Board in the following order of precedence: (a) vice-chairperson, (b) clerk, (c) treasurer. If the chairperson does arrive, the acting presiding officer surrenders the chair to them.
- P. In the absence of the clerk at any meeting, the presiding officer designates an assistant clerk to act.

IV. Order of Meeting

- A. The school board will conduct an orderly board meeting. The board chair and superintendent will develop the agenda as discussed further in section V below. The board will, at all regular board meetings, follow an agenda order similar to:
 - 1. Call to Order
 - 2. Approval of Agenda
 - 3. Excellence in Action
 - 4. Hearing from members of the public
 - 5. Presentations by invited staff or guests
 - 6. Consent Agenda, including approval of prior meeting minutes
 - 7. Discussion items
 - 8. Action items
 - 9. Leadership and Committee updates
 - 10. Superintendent updates
 - 11. Information items
 - 12. Adjournment
- B. The board may depart from the order of business with the consent of the majority of members present.
- C. The board will receive monthly student enrollment updates and financial reports from the school administration.
- D. No regular meeting will continue beyond 10:00 PM, unless scheduled by the board chair and superintendent for a longer time, or without the approval of the majority of board members who are present and eligible to vote. A new time limit must be established before taking a board vote to extend the meeting. In the event a meeting has not been adjourned or continued by board vote prior to adjournment time, items not acted on will be deferred to the next regular board meeting.

V. School Board Agenda

- A. The school board chair and superintendent are responsible to develop, prepare and arrange the order of items for the tentative board meeting agenda for each board meeting.
- B. The board chair and superintendent will coordinate and share a monthly board agenda, for the school year, in August of each year. The year-long agenda will assist the board in its planning efforts.
- C. Annually, the board will act on the following organizational items:
- Election of officers
 - School board compensation
 - District legal counsel
 - District auditor
 - District physician
 - Designation of depositories
 - Designation of official newspaper
 - Educational memberships
 - Student and facility fees
- D. Persons wishing to place an item on the agenda must make a request to the board chair or superintendent ~~in a timely manner~~. The person making the request **should** ~~is encouraged to~~ provide their name, address, purpose of the item, action desired and pertinent background information. The chair and superintendent determine whether to place the matter on **a future** ~~the tentative~~ agenda.
- E. While every board member has the right to request adding an agenda item or changing an agenda at a regular board meeting, as best practice in preparing agendas and materials for regular board meetings, the board will strive to:
1. Make a request to the board chair or superintendent seven (7) days prior to the meeting for an item, presentation or material they wish to be considered added to the meeting agenda.
 2. Make a request to the board chair or superintendent 96 hours in advance of the meeting for any changes to the posted agenda. If materials are not made available seven days in advance of a meeting, then any requests should be made within 48 hours of receipt of materials.
 3. Contact the superintendent and responsible administrator, or the board chair directly, at least 24 hours prior to the meeting with any questions pertaining to a board agenda item that requires time and preparation to answer.
 4. Inform the superintendent or board chair prior to the meeting if an error is identified in a presentation or minutes, so that a correction can be made.
- F. The superintendent will strive to provide the board with the tentative agenda and supporting documents **five** ~~seven~~ days prior to the scheduled meeting or work session. The superintendent and board chair may change the agenda up until the start of the regular meeting. The superintendent or their designee will notify

the board if the tentative agenda or agenda packet is updated prior to the meeting.

- G. Items may only be added to the agenda by a motion adopted at the meeting. If an added item is acted upon, the minutes of the board meeting will include a description of the matter.
- H. At least one copy of any printed materials related to the meeting's agenda items prepared by, or distributed to, or at the direction of, the board must be made available for inspection in the meeting room while the board considers its subject matter if the printed materials were also (i) distributed at the meeting to all board members; (ii) distributed before the meeting to all board members; (iii) available in the meeting room to all board members; or (iv) posted on the district website or using other district technologies in advance of the meeting. This does not apply to materials classified by law as other than public or to materials relating to the agenda items of a closed meeting.

VI. Consent Agenda

- A. The superintendent, in consultation with the school board chair, may place items on the consent agenda. By using a consent agenda, the board has consented to the consideration of certain items as a group under one motion.
- B. Consent items are those items that (1) usually do not require discussion or explanation prior to board action, (2) are noncontroversial and/or similar in content, or (3) have already been discussed and/or explained at a board committee or full board level and do not require further discussion or explanation. These agenda items may include ministerial tasks such as, but not limited to, the approval of the agenda, approval of previous minutes, approval of bills, and approval of reports. These items may also include similar groups of decisions such as, but not limited to, approval of employee contracts, approval of maintenance details for the school district buildings and grounds, approval of various schedules, and approval of routine agreements or contracts with vendors.
- C. Items will be removed from the consent agenda by a timely request by an individual board member for independent consideration. A request is timely if made prior to the vote on the consent agenda. The request does not require a second or a vote by the board. An item removed from the consent agenda will then be discussed and acted on separately immediately following the consideration of the consent agenda.
- D. Consent agenda items are approved en masse by one vote of the board. The consent agenda items are separately recorded in the minutes.

VII. Maintenance of School Board Meeting Minutes and Records

A school district representative will keep and maintain permanent records of the

school board, including records of the minutes of board meetings and other required records of the board. ~~All votes taken at meetings required to be open to the public pursuant to the Minnesota Open Meeting Law will be recorded in a journal kept for that purpose.~~

Public records maintained by the district are available for inspection by members of the public during the regular business hours of the district. Minutes of meetings are available for inspection at the administrative offices of the district after they have been prepared and are also available on the district's website. Minutes of a board meeting are approved or modified by the board at a subsequent meeting, which action is reflected in the official proceedings of that subsequent meeting.

VIII. Publication of Official Proceedings, Minutes

- A. The school board will ensure that its official proceedings are published once in the official newspaper of the school district within 30 days of the meeting at which the proceedings occurred; however, if the board conducts regular meetings not more than once every 30 days, the board need not publish the minutes until 10 days after they have been approved by the board.
- B. The proceedings to be published will be sufficiently detailed to fairly set forth the proceedings. The publication must include the substance of all official actions taken by the board at any regular or special meeting, and at minimum must include (i) the subject matter of a motion, (ii) the persons making and seconding the motion, (iii) a listing of how each member present voted on the motion, (iv) the character of resolutions offered including a brief description of their subject matter and (v) whether the motion was adopted or defeated. The minutes and permanent records of the board may include more detail than is required to be published with the official proceedings. If the proceedings have not yet been approved by the board, the proceedings to be published may reflect that fact.
- C. The proceedings to be published may be a summary of the essential elements of the proceedings, and/or of resolutions and other official actions of the board. The summary will be written in a clear and coherent manner and to the extent possible, avoid the use of technical or legal terms not generally familiar to the public. When a summary is published, the publication will clearly indicate (i) the published material is only a summary; (ii) the full text is posted on the district website and is also available for public inspection at the administrative offices of the district; and (iii) a copy of the proceedings, other than attachments to the minutes, is available, without cost, at the offices of the district or by means of standard mail.

Legal References:

Minn. Stat. Ch. 13D (Open Meeting Law)

Minn. Stat. § 123B.09 (School Board Powers)

Minn. Stat. § 123B.14 (Record of Meetings; Officers)
Minn. Stat. § 126C.53 (Enabling Resolution; Form of Certificates of Indebtedness)
Minn. Stat. § 122A.40 (Employment Contracts, Termination)
Minn. Stat. § 331A.01, Subd. 6 (Newspapers; Definitions)
Minn. Stat. § 331A.04, Subd. 6 (Newspapers; Exception to Designation Priority)
Minn. Stat. § 331A.05, Subd. 8 (Notice Regarding Published Summaries)
Minn. Stat. § 331A.08, Subd. 3 (Publication of Proceedings)
Minn. Stat. § 471.88 (Exceptions)
Op. Atty. Gen. 161-a-20, December 17, 1970
Ketterer v. Independent School District No. 1, 248 Minn. 212, 79 N.W.2d 428 (1956)

Cross References:

Policy 205 (Open Meetings and Closed Meetings)
Policy 206 (Public Hearings and Public Participation in School Board Meetings, Data
Privacy Considerations)
Policy 209 (Code of Ethics)

See also, Edina Public School Board Operating Norms

Policy
adopted: 04/16/07
amended: 10/22/12
revised: 12/15/15
revised: 8/12/19
revised: 7/13/20

INDEPENDENT SCHOOL DISTRICT 273
Edina, Minnesota

School Board

Open Meetings and Closed Meetings

I. Purpose

This policy provides guidelines to assure the rights of the public to be present at school board meetings, while also protecting ~~an~~ the individual's rights to privacy under law, and to close meetings when the public interest so requires as recognized by law.

II. General Statement of Policy

- A. Except as otherwise expressly provided by statute, all school board meetings, including executive sessions, are open to the public.
- B. The school district embraces the philosophy of openness in the conduct of its business, in the belief that openness produces better programs, more efficiency in administration of programs, and an organization more responsive to public interest and less susceptible to private interest.
- C. The board conducts its business under a presumption of openness. At the same time, the board recognizes and respects the privacy rights of individuals as provided by law. The board recognizes that there are certain exceptions to the Minnesota Open Meeting Law as recognized in statute where it has been determined that, in limited circumstances, the public interest is best served by closing a meeting of the board.

III. Definition

- A. A "meeting" means a gathering of at least a quorum of the members of the school board at which members discuss, decide and make recommendations or final decisions relating to the official business of the board. The term does not include a chance or social gathering.
- B. A "quorum" is a majority of the members.

IV. Procedures

A. Meetings

1. Regular Meetings

The school board will approve a schedule of regular school board meetings

annually. This schedule will be displayed for the public at the school district office and on the school district Website. ~~A schedule of the regular meetings of the school board is kept on file at its primary offices.~~ If the board decides to hold a regular meeting at a time or place different from the time or place stated in its approved regular meeting schedule, the change must first be approved by the board and it must give follow the same notice of the meeting as for a special meeting.

2. Special Meetings

Special meetings are meetings that are not part of the yearly Board-approved regular meeting schedule.

- a. For a special meeting, the board will post written notice of the date, time, place, and purpose of the meeting on the principal bulletin board of the school district. The board's actions at the special meeting are limited to those topics included in the notice.
- b. The notice will also be delivered, by standard or electronic mail, to each person who has filed a written request for notice of special meetings. This notice shall be posted and mailed or delivered at least three days before the date of the meeting.
- c. The notice will be posted and mailed or delivered at least three days before the date of the meeting. As an alternative to mailing or otherwise delivering notice to persons who have filed a written request, the board may publish the notice once, at least three days before the meeting, in the official newspaper of the school district or, if none, in a qualified newspaper of general circulation within the area of the school district.
- d. A person filing a request for notice of special meetings may limit the request to particular subjects, in which case the board is required to send notice to that person only concerning those particular subjects.
- e. The board will establish an expiration date on requests for notice of special meetings and require refiling once each year. Not more than sixty (60) days before the expiration date of request for notice, the board will send notice of the refiling requirement to each person who filed during the preceding year.

3. Emergency Meetings

- a. An emergency meeting is a special meeting called because of circumstances that, in the school board's judgment of the board, require immediate consideration.
- b. If matters not directly related to the emergency are discussed or acted upon, the minutes of the meeting must include a specific description of

those matters.

- c. The board will make good faith efforts to provide notice of the emergency meeting to each news medium that has filed a written request for notice if the request includes the news medium's telephone number. The notice to the news medium must be provided as soon as reasonably practicable after the notice has been provided to the board members.
 - d. The notice of the emergency meeting, which includes the subject of the meeting, is given by telephone or any other method used to notify the members of the school board.
 - e. Posted or published notice of an emergency meeting is not required.
 - f. The notice requirements for an emergency meeting as set forth in this policy supersedes any statutory notice requirement for a special meeting that is an emergency meeting.
4. Recessed or Continued Meetings

If a meeting is a recessed or continued session of a previous meeting, and the time and place of the meeting was established during the previous meeting and recorded in the minutes of that meeting, then no further published or mailed notice is necessary.

5. Closed Meetings

The notice requirements of the Minnesota Open Meeting Law apply to closed meetings [in compliance with Minn. Stat. Ch.13D](#).

6. Actual Notice

If a person receives actual notice of a meeting of the board at least [twenty-four \(24\)](#) hours before the meeting, all notice requirements are satisfied with respect to that person, regardless of the method of receipt of notice.

7. [Meetings during Health Pandemic or Chapter 12 Declared-Emergency](#)

In the event of a health pandemic or an emergency declared under Minn. Stat. Ch. 12, a meeting may be conducted by telephone or other electronic means in compliance with Minn. Stat. § 13D.021.

8. Meetings Conducted by Interactive Technology

A meeting may be conducted by interactive technology, [Zoom](#), ~~Skype~~, or other similar electronic means in compliance with Minn. Stat § 13D.02.

B. Open Meetings and Data

1. Meetings may not be closed ~~to discuss merely because the data that to be discussed~~ are not public data, ~~except as provided under Minnesota law.~~ **to discuss** ~~merely because the data that to be discussed~~ are not public data, **except as provided under Minnesota law.**
2. Data that are not public data may be discussed at an open meeting if the disclosure relates to a matter within the scope of the board's authority and is reasonably necessary to conduct the business or agenda item before the board.
3. Data discussed at an open meeting retain the data's original classification; however, a record of the meeting is public.

C. Reasons for a Closed Meeting

1. Labor Negotiations Strategy

- a. The board may, by a majority vote in a public meeting, decide to hold a closed meeting to consider strategy for labor negotiations, including negotiation strategies or developments or discussion and review of labor negotiation proposals, ~~conducted pursuant to Minnesota's Public Employment Labor Relations Act (PELRA).~~ **conducted pursuant to Minnesota's Public Employment Labor Relations Act (PELRA).**
- b. The time and place of the closed meeting must be announced at the public meeting. A written roll of board members and all other persons present at the closed meeting will be made available to the public after the closed meeting. The **proceedings of a closed meeting to discuss negotiation strategies** will be audio recorded. The audio recording must be preserved for two years after the contract discussed at the meeting is signed. The recording ~~is~~ **will be** made available to the public after all labor contracts are signed by the board for the current budget period.

2. Sessions Closed by Bureau of Mediation Services

All negotiations, mediation ~~meetings sessions~~, and hearings between the board and its employees or their respective representatives are public meetings. **Mediation meetings may be** ~~except when~~ closed by the Commissioner of the Bureau of Mediation Services ("BMS"). The use of recording devices, **stenographic records, or other recording methods** is prohibited in mediation sessions closed by BMS.

3. Preliminary Consideration of Allegations **or Charges** Against an Individual

- a. The board will close one or more meetings for preliminary consideration of allegations against an individual subject to its authority. If the board

members conclude that discipline of any nature may be warranted as a result of those specific allegations, further meetings or hearings relating to those specific charges or allegations held after that conclusion is reached must be open.

- b. A meeting must also be open at the request of the individual who is the subject of the meeting.
- c. A closed meeting [for this purpose](#) must be electronically recorded at the expense of the district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

4. Performance Evaluations

- a. The board may close a meeting to evaluate the performance of an individual who is subject to its authority.
- b. The board will identify the individual to be evaluated prior to closing a meeting. At its next open meeting, the board will summarize its conclusions regarding the evaluation.
- c. A meeting must be open at the request of the individual who is the subject of the meeting.
- d. A closed meeting [for this purpose](#) must be electronically recorded at the expense of the district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

5. Attorney–Client [Privilege](#) Meeting

- a. A meeting may be closed if permitted by the attorney–client privilege. Attorney–client privilege applies when litigation is imminent or threatened, or when the board needs advice above the level of general legal advice (i.e., regarding specific acts and their legal consequences). A meeting may be closed to seek legal advice concerning litigation strategy, but the mere threat that litigation might be a consequence of deciding a matter one way or another does not, by itself, justify closing the meeting.
- b. The motion to close the meeting must specifically describe the matter to be discussed at the closed meeting, subject to relevant privacy and confidentiality considerations under state and federal law.
- c. The law does not require that such a meeting be recorded.

6. Dismissal Hearing—~~Student, Teacher~~

- a. A hearing on the dismissal of a licensed teacher ~~is~~ **will be** public or private at the teacher's discretion. A hearing regarding placement of teachers on unrequested leave of absence is public.
- b. A hearing on dismissal of a student pursuant to the Pupil Fair Dismissal Act is closed unless the student, parent, or guardian requests an open hearing.
- c. To the extent a teacher or student dismissal hearing is held before the board and is closed, the closed meeting must be electronically recorded at the expense of the district. The recording must be preserved for at least three **(3)** years after the date of the meeting. The recording is not available to the public.

7. Coaches; Opportunity to Respond

- a. If the board has declined to renew the coaching contract of a licensed or non-licensed head varsity coach, it must notify the coach within **fourteen (14)** days of that decision.
- b. If the coach requests the reasons for the nonrenewal, the board must give the coach ~~the~~ **its** reasons in writing within **ten (10)** days of receiving the request: **conducted pursuant to Minnesota's Public Employment Labor Relations Act (PELRA)**.
- c. On the request of the coach, the board must provide the coach with a reasonable opportunity to respond to the reasons at a board meeting.
- d. The meeting may be open or closed at the election of the coach, unless the meeting is closed as required by Minn. Stat. § 13D.05, Subd. 2 to discuss educational or certain other nonpublic data.
- e. A ~~closed~~-meeting **closed for this purpose** must be electronically recorded at the expense of the **school** district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

8. Meetings to Discuss Certain Not Public Data

Any portion of a meeting must be closed if the following types of data are discussed:

- a. data that would identify alleged victims or reporters of criminal sexual conduct, domestic abuse, or maltreatment of minors or vulnerable adults;
- b. active investigative data collected or created by a law enforcement agency;

- c. educational data, health data, medical data, welfare data, or mental health data that are not public data; or
- d. an individual's personal medical records.
- e. A closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

9. Purchase and Sale of Property

- a. The board may close a meeting:
 - (1) to determine the asking price for real or personal property to be sold by the district;
 - (2) to review confidential or nonpublic appraisal data; and
 - (3) to develop or consider offers or counteroffers for the purchase or sale of real or personal property.
- b. Before closing the meeting, the board must identify on the record the particular real or personal property that is the subject of the closed meeting.
- c. The closed meeting must be tape recorded at the expense of the school district. The tape must be preserved for eight (8) years after the date of the meeting and be made available to the public after all real or personal property discussed at the meeting has been purchased or sold or the board has abandoned the purchase or sale. The real or personal property that is the subject of the closed meeting must be specifically identified on the tape. A list of board members and all other persons present at the closed meeting must be made available to the public after the closed meeting.
- d. An agreement reached that is based on an offer considered at a closed meeting is contingent on its approval by the board at an open meeting. The actual purchase or sale must be approved at an open meeting and the purchase price or sale price is public data.

10. Security Matters

- a. The board may close a meeting (1) to receive security briefings and reports, (2) to discuss issues related to security systems, (3) to discuss emergency response procedures, and (4) to discuss security deficiencies in or recommendations regarding public services, infrastructure, and facilities, if disclosure of the information discussed

would pose a danger to public safety or compromise security procedures or responses.

- b. Financial issues related to security matters must be discussed and all related financial decisions must be made at an open meeting.
- c. Before closing a meeting, the board must refer to the facilities, systems, procedures, services, or infrastructures to be considered during the closed meeting.
- d. The closed meeting must be tape recorded at the expense of the [school](#) district and the recording must be preserved for at least four (4) years.

11. Other Meetings

Other meetings must be closed as provided by law, except as provided above. A closed meeting must be electronically recorded at the expense of the [school](#) district. The recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

D. Procedures for Closing a Meeting

The board [will](#) ~~provides~~ notice of a closed meeting just as for an open meeting. A [school](#) board meeting may be closed only after a majority vote at an open meeting. Before closing a meeting, the board will state on the record the specific authority permitting the meeting to be closed and describe the subject to be discussed.

Legal References:

Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)

Minn. Stat. Ch. 13D (Open Meeting Law)

Minn. Stat. § 121A.47, Subd. 5 (~~Student Dismissal Hearing~~) ([Exclusion and Expulsion Procedures](#))

Minn. Stat. § 122A.33, Subd. 3 (~~Coaches; Opportunity to Respond~~) ([License and Degree Exemption for Head Coach](#))

Minn. Stat. § 122A.40, Subd. 14 (~~Teacher Discharge Hearing~~) ([Employment; Contracts; Termination](#))

Minn. Stat. § 179A.14, Subd. 3 (~~Labor Negotiations~~) ([Procedures](#))

Minn. R. 5510.2810 ([Petition for Mediation](#))

Brown v. Cannon Falls Township, 723 N.W.2d 31 (Minn. App. 2006)

Brainerd Daily Dispatch v. Dehen, 693 N.W.2d 435 (Minn. App. 2005)

The Free Press v. County of Blue Earth, 677 N.W.2d 471 (Minn. App. 2004)

Prior Lake American v. Mader, 642 N.W.2d 729 (Minn. 2002)

Star Tribune v. Board of Education, Special School District No. 1, 507 N.W.2d 869

(Minn. App. 1993)

Minnesota Daily v. University of Minnesota, 432 N.W.2d 189 (Minn. App. 1988)

Moberg v. Independent School District No. 281, 336 N.W.2d 510 (Minn. 1983)

Sovereign v. Dunn, 498 N.W.2d 62 (Minn. App. 1993)

Dept. of Admin. Advisory Op. No. 21-003 (April 19, 2021)

Dept. of Admin. Advisory Op. No. 21-002 (January 13, 2021)

Dept. of Admin. Advisory Op. No. 19-012 (October 24, 2019)

Dept. of Admin. Advisory Op. No. 19-008 (May 22, 2019)

Dept. of Admin. Advisory Op. No. 19-006 (April 9, 2019)

Dept. of Admin. Advisory Op. No. 18-019 (December 28, 2018)

Dept. of Admin. Advisory Op. No. 17-005 (June 22, 2017)

Dept. of Admin. Advisory Op. No. 13-009 (March 19, 2013)

Dept. of Admin. Advisory Op. No. 12-004 (March 8, 2012)

Dept. of Admin. Advisory Op. No. 11-004 (April 18, 2011)

Dept. of Admin. Advisory Op. No. 10-020 (September 23, 2010)

Dept. of Admin. Advisory Op. No. 09-020 (September 8, 2009)

Dept. of Admin. Advisory Op. No. 08-015 (July 9, 2008)

Dept. of Admin. Advisory Op. No. 06-027 (September 28, 2006)

Dept. of Admin. Advisory Op. No. 04-004 (February 3, 2004)

Cross References:

[Policy 203 \(Operation of the School Board\)](#)

Policy 206 (Public Hearings and Public Participation in School Board Meetings, Data Privacy Considerations)

Policy 406 (Public and Private Personnel Data)

Policy 515 (Protection and Privacy of Student Records)

Policy

adopted: 04/16/07

amended: 12/09/08

amended: 11/13/12

revised: 11/14/16

revised: 11/19/18

INDEPENDENT SCHOOL DISTRICT 273

Edina, Minnesota

School Board

Conflict of Interest – School Board Members

I. Purpose

This policy reflects state statutes regarding conflicts of interest and engagement in school district business activities in a manner designed to avoid any conflict of interest or the appearance of impropriety.

II. General Statement of Policy

The school district contracts for goods and services in conformance with statutory conflict of interest laws and in a manner that will avoid any conflict of interest or the appearance of a conflict of interest.

III. General Prohibitions and Recognized Statutory Exceptions

- A. A school board member who is authorized to take part in any manner in making a sale, lease, or contract in his or her official capacity must not have a personal financial interest in that sale, lease, or contract or personally benefit financially from that interest .
- B. In the following circumstances, however, the board may, as an exception, by unanimous vote, contract for goods or services with a board member of the district:
 1. In the designation of a bank or savings association, in which a board member is interested, as an authorized depository for district funds and as a source of borrowing, provided such deposited funds are protected in accordance with Minn. Stat. Ch. 118A. A board member having an interest must disclose that interest and the disclosed interest will be entered upon the minutes of the board. Disclosure must be made when the bank or savings association is first designated as a depository or source of borrowing, or when the board member is elected, whichever is later. Disclosure serves as notice of the interest and ~~need must~~ only be made once;
 2. The designation of an official newspaper, or publication of official matters in the newspaper, in which the board member is interested when it is the only newspaper complying with statutory requirements relating to the designation or publication;

3. A contract with a cooperative association of which the board member is a shareholder or stockholder but not an officer or manager;
4. A contract for which competitive bids are not required by law. A contract made under this exception will be void unless the following procedures are observed:
 - a. The board must authorize the contract in advance of its performance by adopting a resolution setting out the essential facts and determining that the contract price is as low as or lower than the price at which the goods or services could be obtained elsewhere.
 - b. In the case of an emergency when the contract cannot be authorized in advance, payment of the claims must be authorized by a like resolution in which the facts of the emergency are also stated.

Before a claim is paid, the interested school board member must file with the clerk of the school board an affidavit stating:

- (1) The name of the board member and the office held;
- (2) An itemization of the goods or services furnished;
- (3) The contract price;
- (4) The reasonable value;
- (5) The interest of the board member in the contract; and
- (6) That to the best of the board member's knowledge and belief, the contract price is as low as, or lower than, the price at which the goods or services could be obtained from other sources.

5. A board member may rent space in a ~~public~~ district facility at a rate commensurate with that paid by other members of the public.
- C. In the following circumstances, the board may as an exception, by majority vote at a meeting where all board members are present, contract for services with a board member of the school district:—A board member may be newly employed or may continue to be employed by the district as an employee **only if** where there is a reasonable expectation on July 1, or at the time the contract is entered into or extended, that the amount to be earned by that board member under that contract or employment relationship, will not exceed \$20,000 in that fiscal year. If the board member does not receive majority approval to be initially employed or to continue in employment at a meeting where all board

members are present, that employment ~~must~~ will be immediately terminated and that board member ~~has~~ will have no further rights to employment while serving as a board member in the district.

- D. The board may contract with a class of district employees, such as teachers or custodians, ~~when~~ where the spouse of a board member is a member of the class of employees contracting with the board and the employee spouse receives no special monetary or other benefit that is substantially different from the benefits that other members of the class receive under the employment contract. ~~In order~~ For the board to invoke this exception, it must have a majority of disinterested board members vote to approve the contract, direct the board member spouse to abstain from voting to approve the contract, and publicly set out the essential facts of the contract at the meeting ~~in which~~ where the contract is approved.

IV. Limitations of Related Employees

- A. The school board ~~must~~ can hire or dismiss teachers only at duly called meetings. ~~When~~ if a husband and wife, brother and sister, or two brothers or sisters, constitute a quorum, no contract employing a teacher may be made or authorized except upon the unanimous vote of the full board.
- B. The board may not employ any teacher related by blood or marriage to a board member, within the fourth degree as computed by the civil law, except by a unanimous vote of the full board.

V. Conflicts Prior to Taking Office

A school board member with personal financial interest in a sale, lease, or contract with the district that was entered before the board member took office and presents an actual or potential conflict of interest, must immediately notify the board of this interest. It is the responsibility of the board member to refrain from participating in an action relating to the sale, lease, or contract. At the time of renewal of any such sale, lease, or contract, the board may enter into or renew such sale, lease, or contract only if it falls within one of the enumerated exceptions for contracts relating to goods or services provided above and if the procedures provided in this policy are followed.

VI. Determination as to Whether a Conflict of Interest Exists

The determination as to whether a conflict of interest exists is to be made by the school board. A board member who has an actual or potential conflict must notify the board of the conflict immediately. The board member must cooperate with the board as necessary for the board to make its determination.

Legal References:

Minn. Stat. § 122A.40, Subd. 3 (~~Teacher Hiring, Dismissal~~) ([Employment; Contracts; Termination](#))

Minn. Stat. § 123B.195 (Board Member's Right to Employment)

Minn. Stat. § 471.87 (Public Officers; Interest in Contract; Penalty)

Minn. Stat. § 471.88, Subds. 2, 3, 4, 5, 12, 13, and 21 (Exceptions)

Minn. Stat. § 471.89 (Contract, When Void)

Op. Atty. Gen. 437-A-4, March 15, 1935

Op. Atty. Gen. 90-C-5, July 30, 1940

Op. Atty. Gen. 90-A, August 14, 1957

Cross References:

Policy 101 (Legal Status of the School Board)

Policy 209 (Code of Ethics)

Policy

adopted: 04/16/07

amended: 12/10/12

revised: 12/17/18

INDEPENDENT SCHOOL DISTRICT 273

Edina, Minnesota

VII. **Leadership and Committee Updates**

VIII. **Superintendent Updates**

IX. **Adjournment**

X. **Information**

X.A. Enrollment Mobility Report



Board Meeting Date: 1/9/2023

TITLE: December Mobility

TYPE: Information

PRESENTER(S): Shauna Talley, Student Information - MARSS Coordinator

ATTACHMENT:

1. Mobility Report (next page)

Report Section Descriptions and Assumptions:

- **School Level Enrollment Information**
 - This section is broken up by School / Grade
 - This section counts a student as 1 even if they spent only one day enrolled during the reporting period. When this section is built, the first and last days of the month are used as the reporting period.
- **Enrollment Comparisons**
 - This section compares the enrollment totals of the current reporting period to the month prior and the same period a year prior.
- **Mobility**
 - This section of the report lists the total number of students by grade who have withdrawn and enrolled during the reporting period.
 - This section of the report uses the same reporting period as the other sections of the report.
 - This section of the report is only accurate the day the section is built as notifications of students withdrawing is ongoing throughout the next month.
- **Leaving Student Breakdown**
 - This section of the report displays the reason students withdrew during the reporting period.
 - This section of the report is broken out by the Minnesota Department of Educations approved End Status Codes. These codes are:
 - 03: Transferred to an approved nonpublic school
 - 04: Student moved outside of the district, transferred to another MN District
 - 05: Student moved to another state and enrolled in school, student moved out of the country
 - 20: Student transferred to another district/state but did not move
 - This section of the report is only accurate the day the section is built as notifications of students withdrawing is ongoing throughout the next month

Edina Public Schools Enrollment Summary



Enrollment as of the end of December, 2022

Elementary Schools		KG	1	2	3	4	5	TOTAL
Concord Elementary School		107	121	111	130	122	130	721
Cornelia Elementary School		89	105	103	98	95	105	595
Countryside Elementary School		120	90	91	105	94	103	603
Creek Valley Elementary School		98	98	113	100	103	105	617
Highlands Elementary School		93	98	100	94	91	85	561
Normandale Elementary School		102	125	119	103	100	100	649
Edina Virtual Pathway Elementary		0	3	2	9	12	3	29
Totals		609	640	639	639	617	631	3775

Secondary Schools	6	7	8	9	10	11	12	TOTAL
South View Middle School	338	314	341	0	0	0	0	993
Valley View Middle School	327	312	326	0	0	0	0	965
Edina High School	0	0	0	706	667	658	680	2711
Edina Virtual Pathway Secondary	1	1	0	7	8	10	12	39
Options at Edina High School	0	0	0	0	0	0	0	0
Totals	666	627	667	713	675	668	692	4708

Enrollment Comparisons

	December 2021	December 2022	January 2022
K-5	3718	3784	3775
6-8	1985	1965	1960
9-12	2678	2755	2748
Totals K-12	8381	8504	8483
PS	221	255	249
ECSE	148	188	203

December Mobility

	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Withdrawn Students	0	3	2	2	1	1	3	0	3	1	0	0	2	18
Enrolled Students	1	1	0	1	1	0	0	2	0	0	1	0	0	7
	1	-2	-2	-1	0	-1	-3	2	-3	-1	1	0	-2	

Leaver Breakdown

Reason for Withdrawal	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
03: Transferred to a Non-Public School	0	0	1	0	0	0	0	0	0	0	0	0	0	1
04: Moved Outside of the District	0	1	0	0	0	0	0	0	0	0	0	0	0	1
05: Moved Outside of the State	0	2	1	2	1	1	1	0	0	1	0	0	0	9
20: Transferred to Another MN District, did not move	0	0	0	0	0	0	2	0	3	0	0	0	2	7
Total	0	3	2	2	1	1	3	0	3	1	0	0	2	

X.B. Governmental Fund Expenditure Report



Board Meeting Date: 1/9/2023

Title: Governmental Funds Expenditure Report

Type: Information

Presenter(s): Mert Woodard, Director, Business Services

Background: The enclosed report describes fiscal year-to-date budget and expenditure activity within the District's governmental funds through December 31, 2022.

Recommendation: N/A

Attachment(s):

1. Governmental Funds Expenditure Report – December 2022

2022-23 School Year

Expenditure Report

For the Month Ended December 31, 2022



DEFINING EXCELLENCE

Fund	Fiscal Year-to-Date 2022-23		Fiscal Year-to-Date % of Budget		
	Budget	Actuals	2022-23	2021-22	2020-21
General Fund					
Salaries	\$ 82,697,708	\$ 31,098,206	37.6%	37.8%	37.2%
Benefits	26,954,864	9,810,812	36.4%	39.6%	43.0%
Purchased Services	8,584,197	4,517,402	52.6%	47.9%	35.7%
Supplies & Materials	3,809,373	1,507,793	39.6%	43.2%	34.2%
Capital Expenditures	44,000	15,987	36.3%	92.1%	1513.6%
Other Expenditures	568,279	60,762		21.1%	19.3%
Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	\$ 122,658,421	\$ 47,010,962	38.3%	39.1%	39.3%
Food Service	3,564,985	1,348,437	37.8%	33.9%	24.1%
Community Service	9,100,780	5,317,397	58.4%	43.3%	42.8%
Debt Service	15,227,578	3,627,271	23.8%	24.3%	15.5%
Capital	36,342,846	16,515,500	45.4%	27.3%	43.0%
Total Expenditures All Funds	\$ 186,894,609	\$ 73,819,566	39.5%	35.7%	36.7%

Percent Comparison
Year-To-Date to Total Budget

