

Regular Meeting

Monday, December 11, 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**



DEFINING EXCELLENCE

**School Board Regular Meeting
Monday, December 11, 2023; 7:00 PM
ECC Room 349**

- I. Determination of Quorum and Call to Order**
- II. Approval of Agenda**
- III. Excellence in Action**

Meeting Recessed

• Truth in Taxation Public Hearing

Presenter: Mert Woodard, Director of Business Services

Meeting Resumed

- IV. Hearing from Members of the Public**
- V. Consent Agenda**
 - A. Commendation for Julie Greene
 - B. Commendation for Regina Neville
 - C. Commendation for Janie Shaw
 - D. Minutes: *November 13 work session and regular meeting; November 28 work session; December 4 work session*
 - E. Personnel Recommendations
 - F. Check Register - November 2023
 - G. Electronic Fund Transfers - November 2023
 - H. Gifts and Bequests – November 2023
 - I. 2024 Highlands Elementary Exterior Wall Repair Project
 - J. Boys Volleyball
 - K. Student Support Services Agreements
 - 1. Strategic Staffing Solutions
- VI. Discussion**
 - A. Annual Financial Audit Presentation – Fiscal Year Ended June 30, 2023
Description: 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 for the preceding fiscal year. The District's annual audit for the fiscal year ended June 30, 2023, has been completed by audit firm Malloy, Montague, Karnowski, Radosevich, & Co., P.A. (MMKR). Results of the audit and a high-level overview will be presented to the School Board by representatives of the District's appointed audit firm. Preliminary drafts of the financial statements were shared at the October, November, and December Finance & Facilities Committee meetings.
Presenter(s): Mert Woodard, Director, Finance and Operations; and Bill Lauer, Principal Auditor, MMKR

- B. Fiscal Year 2025-2029 Financial Forecast and Assumptions
Description: In preparation of recommending final budget parameters for the 2024-2025 fiscal year the District has conducted a financial analysis and forecast of what the District's financial position would be if current operations were maintained without adjustment. Conservatively, the District administration projects that the District's current operations would require a budget containment of at least \$2.56 million in order to maintain adherence to the unassigned fund balance policy of a minimum of 6.0%.
Presenter(s): Mert Woodard, Director of Finance and Operations
- C. Legislative Action Committee (LAC) Platform and Action Plan
Description: The School Board approved board goals for the 2023-24 school year that includes legislative advocacy as a priority. This work aligns with advocacy priorities outlined in the district's [2020-2030 Strategic Plan. Strategy E: Engage Parents, Schools and Community.](#)
Presenter(s): Legislative Action Committee
- D. 2024-2025 Secondary Course General Change Recommendations
Description: 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. These proposals and recommendations are generated by district and building staff, reviewed and refined through a committee process and presented to the school board for consideration.
Presenter(s): Jody De St. Hubert, Director of Teaching and Learning; and Steven Cullison, Edina Virtual Pathway Coordinator
- E. Policy Review (506, 715, 807, 810, 902)
Description: These policies were reviewed with an eye toward clarity and alignment with District practice and state and federal statutes.
Presenter(s): Board Policy Committee

VII. Action

- A. Certification of Property Taxes Payable in 2024
Description: The District administration recommends certification of the 2022 Payable 2023 Property Tax Levy in the amount of \$72,417,718.51. This amount represents a \$3,617,472.68 increase, 5.26%, over taxes payable in 2023, while the District's property tax base has grown by approximately 12.94%.
Presenter(s): Mert Woodard, Director, Finance and Operations
Recommendation: Approve and certify the maximum allowable levy amount of \$72,417,718.51 and authorize the Board Clerk to execute the final 2023 payable 2024 levy for Independent School District No. 273 before submission to the Hennepin County Auditor and Minnesota Department of Education.
- B. Policy Review (425, 429, 507, 532, 621)
Description: These policies were reviewed with an eye toward clarity and alignment with District practice and state and federal statutes.
Presenter(s): Board Policy Committee
Recommendation: Accept the revised policies as presented.

VIII. Leadership and Committee Updates

IX. Superintendent Updates

X. Adjournment

XI. Information

- A. November Enrollment Mobility
- B. Investment Summary - November 2023
- C. Expenditure Summary - November 2023
- D. Kids Club Update

III. Excellence in Action

IV. Truth in Taxation Public Hearing

TRUTH IN TAXATION

**PUBLIC HEARING FOR
TAXES PAYABLE IN 2024**

December 11, 2023

MERT WOODARD

Director of Finance & Operations



DEFINING EXCELLENCE

STATUTORY REQUIREMENTS

- Public meeting between November 25th and December 28th at 6:00 pm or later
- All government agencies with taxing authority must hold a meeting
- The final certified levy may be adopted at the same meeting
- Must allow for public comment
- A presentation of the current year budget and proposed property tax levy is required

HEARING AGENDA

- Background Information on School Funding
- District's Budget
- District's Proposed Property Tax Levy for Taxes Payable in 2024
- Public Comment

STATE REGULATED FUNDING

The State of Minnesota regulates all major funding for public school districts:

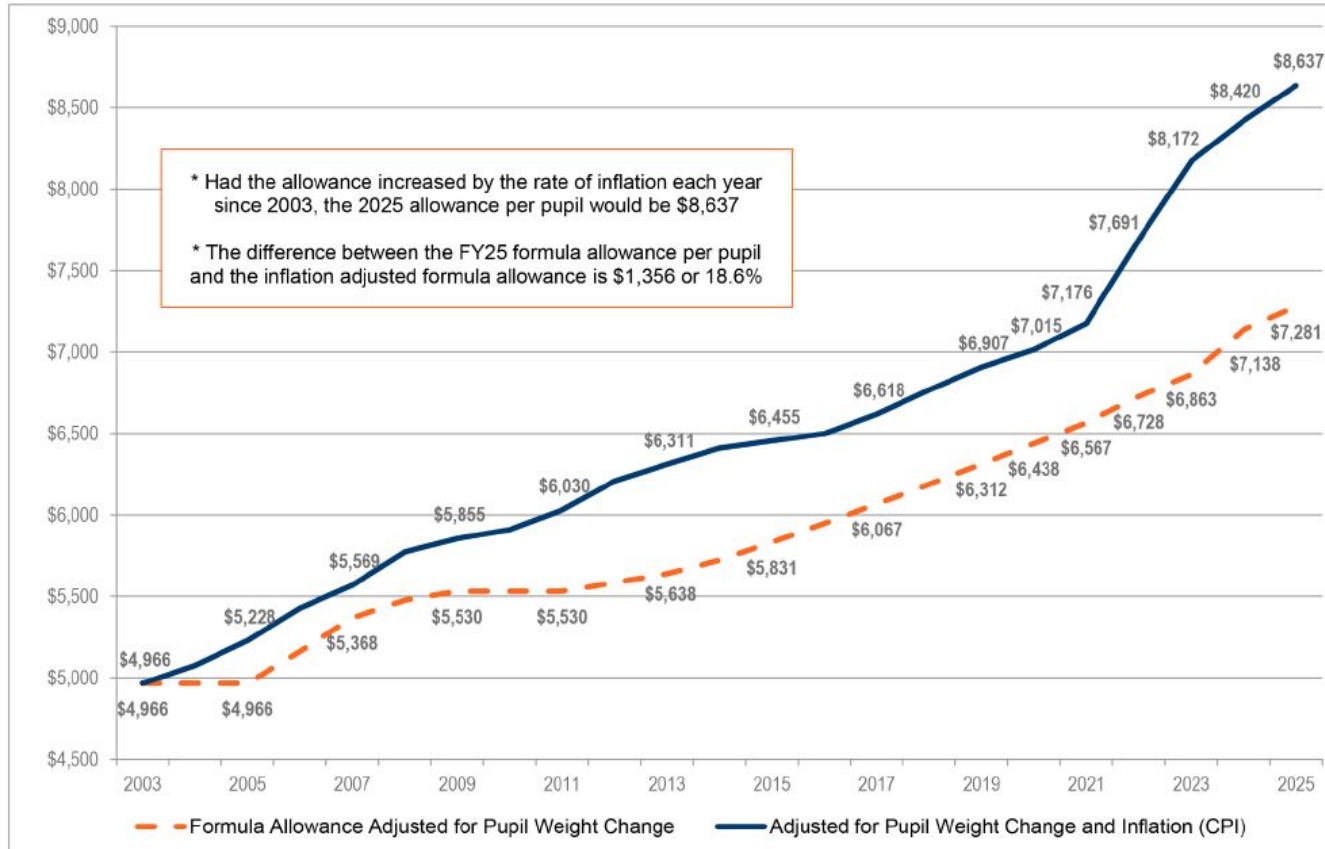
- The state sets formulas that determine revenue - most revenue is based on specific amounts per student
- Determines the amount of taxing authority each school district has access to
- Authorizes school districts to generate additional funds through voter-approved referendums

BASIC GENERAL EDUCATION FORMULA

- Primary funding source for all public school districts in the state
- For fiscal year 2023-24, an increase of 4.0% or \$275 over 2022-23
- For fiscal year 2024-25, an increase of 2.0% or \$143 over 2023-24
- Over the last 20 years, the formula allowance has significantly lagged behind inflation
- The State Legislature agreed to tie future formula increases to inflation beginning with 2025-26, with a floor of 2.0% and cap of 3.0%

BASIC GENERAL EDUCATION FORMULA (2003-2025)

Adjusted for Inflation (CPI)



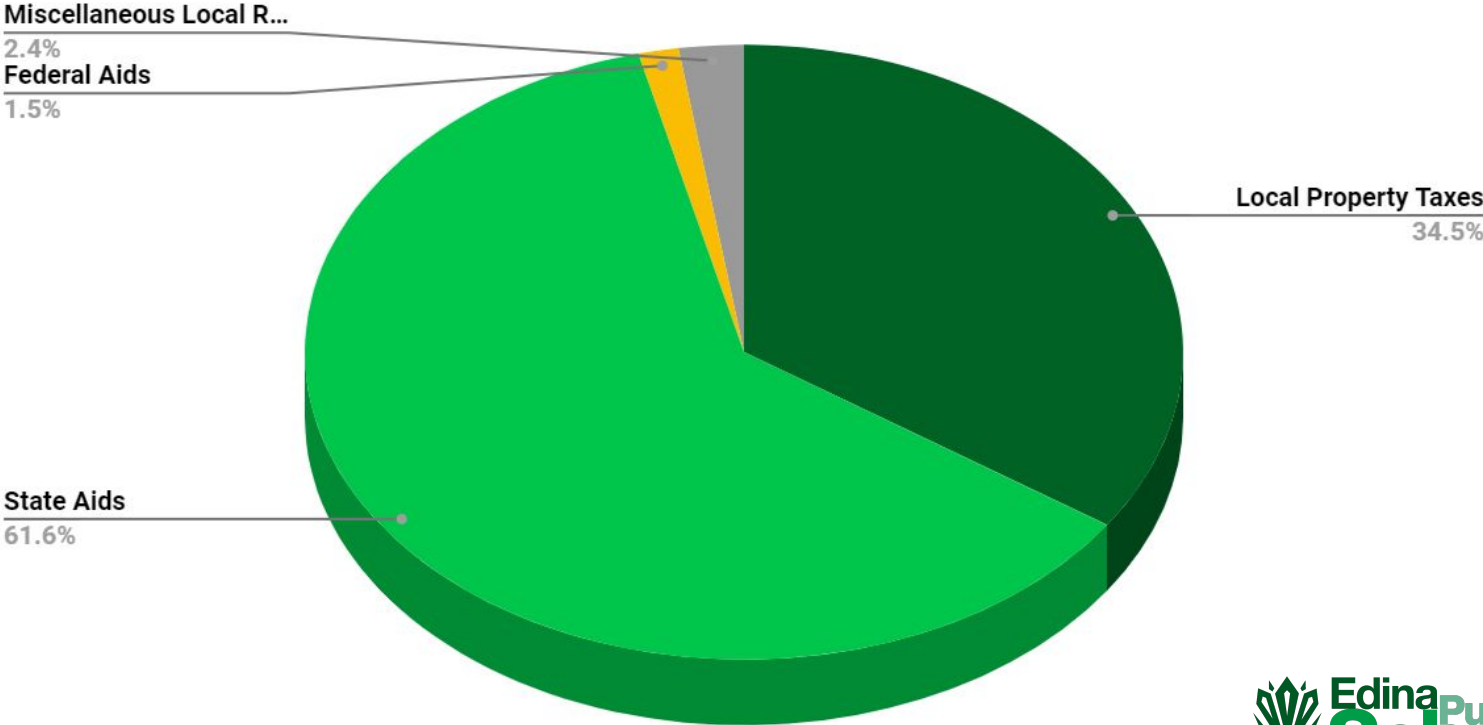
FISCAL YEAR 2024 BUDGET

Fund	Revenues		Expenditures	
	Amount	% of Total	Amount	% of Total
General	\$154,449,311	80.40%	\$149,411,639	75.61%
Food Service	3,749,153	1.95%	3,749,153	1.90%
Community Service	12,081,362	6.29%	11,892,848	6.02%
Building Construction	6,642,886	3.46%	17,092,568	8.65%
Debt Service	14,299,501	7.44%	14,587,840	7.38%
Internal Service	870,000	0.45%	870,000	0.44%
Total	\$192,092,213	100.00%	\$197,604,048	100.00%

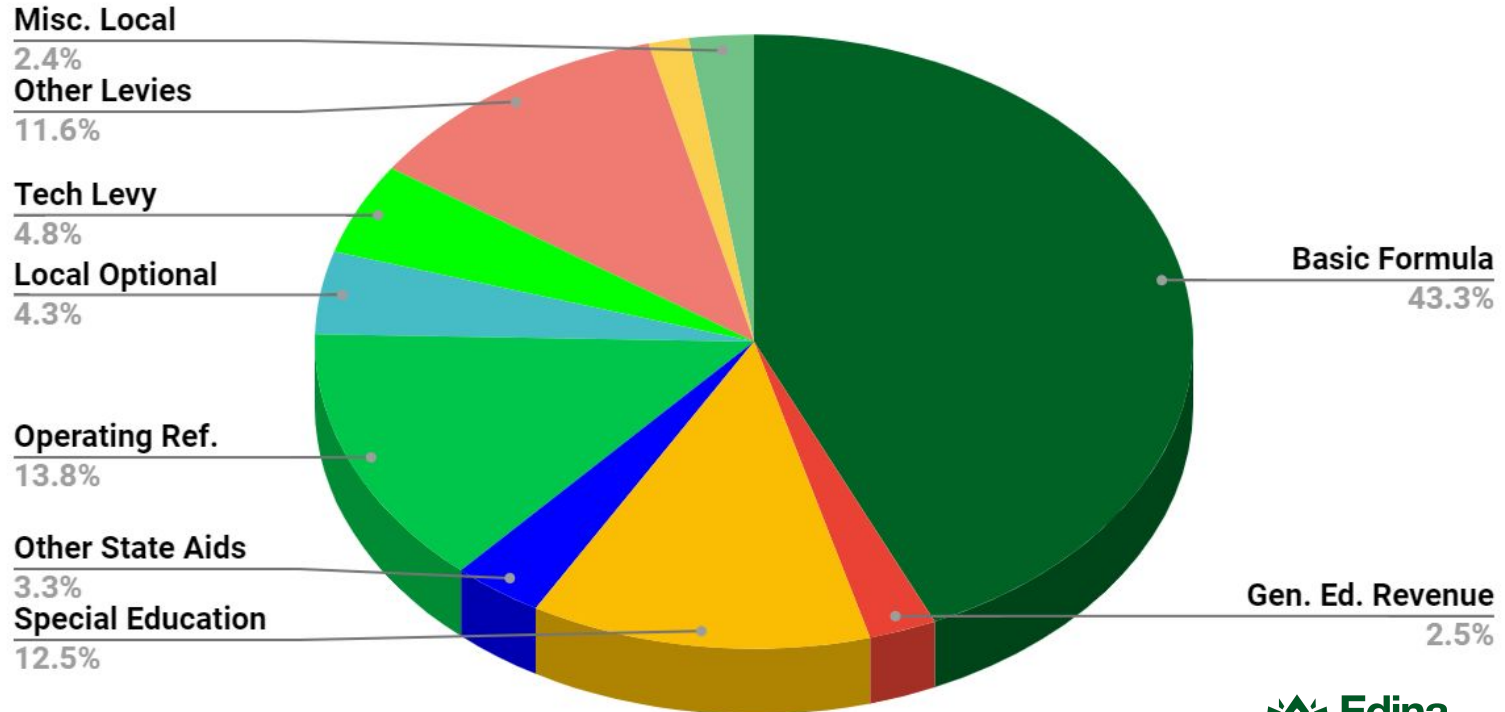


DEFINING EXCELLENCE

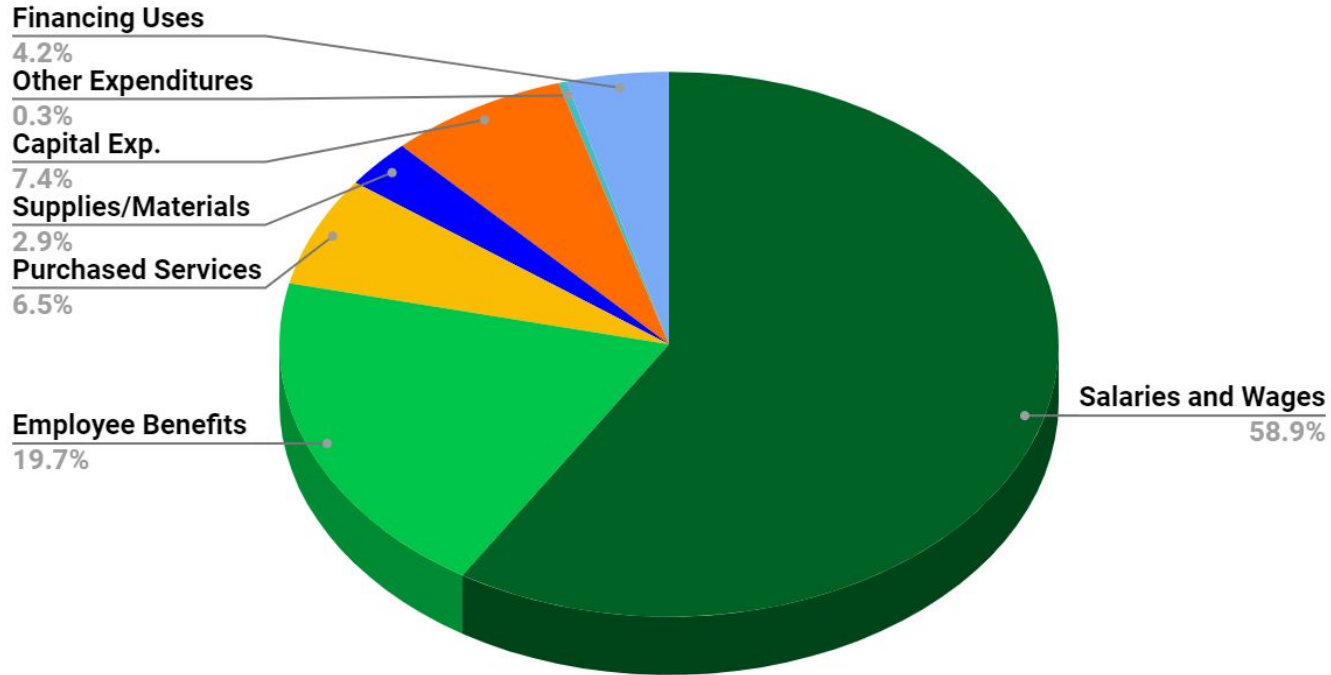
GENERAL FUND - REVENUE SOURCES



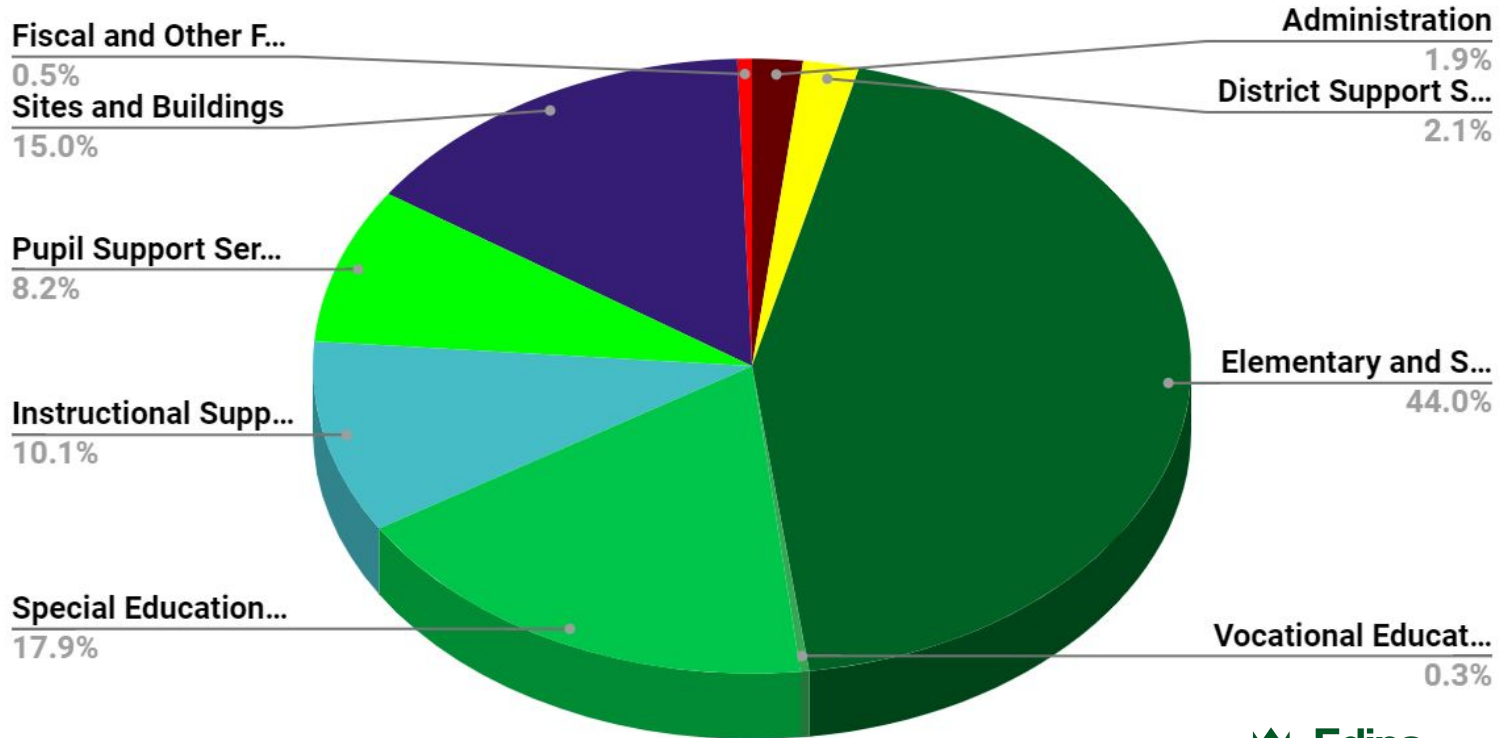
GENERAL FUND - REVENUE SOURCES (cont.)



GENERAL FUND - EXPENDITURES



GENERAL FUND - EXPENDITURES (cont.)



PROPOSED TAXES PAYABLE IN 2024

Fiscal Year 2025 Revenue

Fund	Taxes Payable in 2023	Taxes Payable in 2024	Change	
			\$	%
General	\$53,290,711	\$56,342,167	\$3,051,456	5.73%
Community Service	1,232,060	1,398,027	165,967	13.47%
Debt Service	14,277,476	14,677,525	400,049	2.80%
Total Levy	\$68,800,247	\$72,417,719	\$3,617,472	5.26%

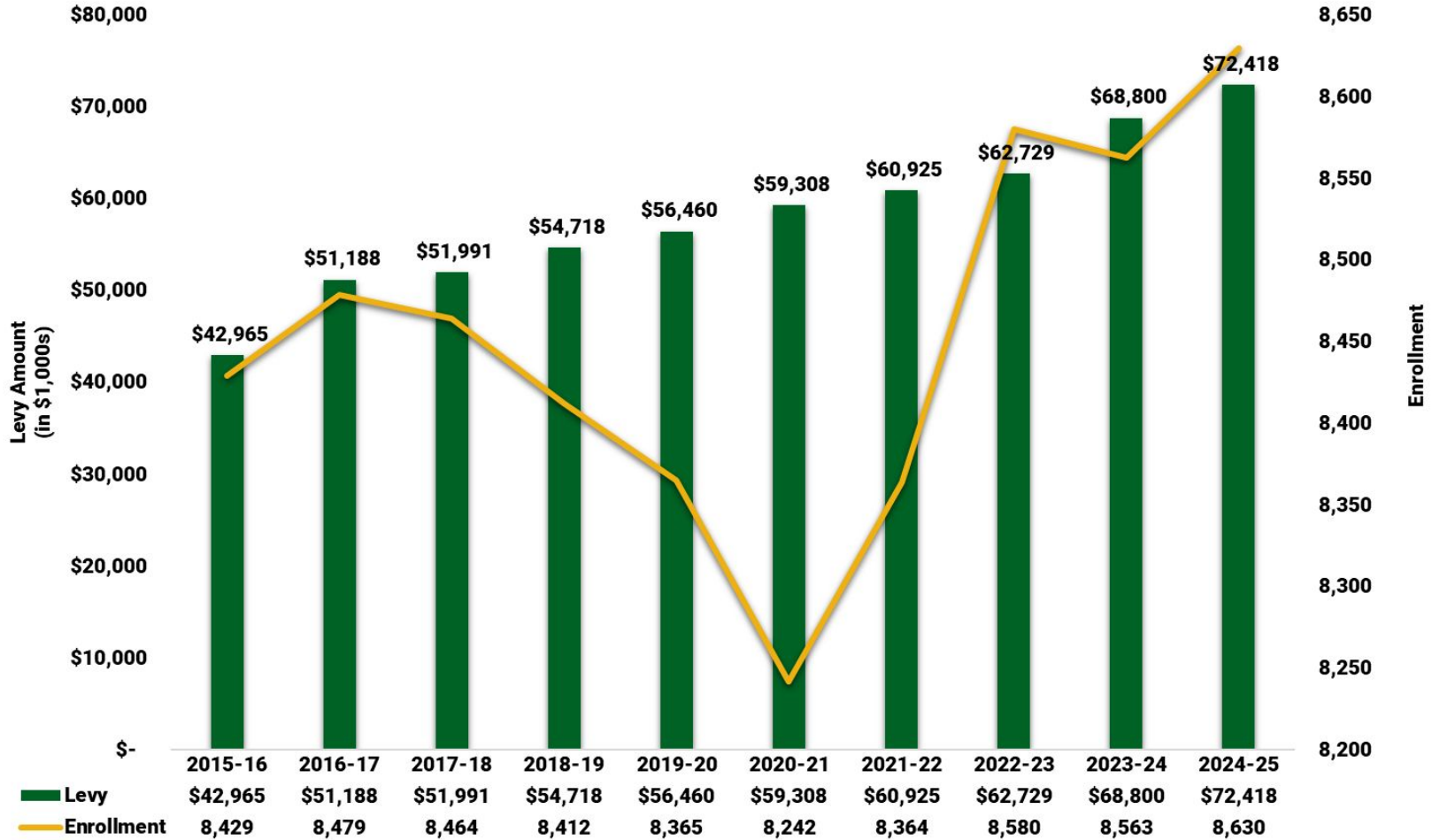


DEFINING EXCELLENCE

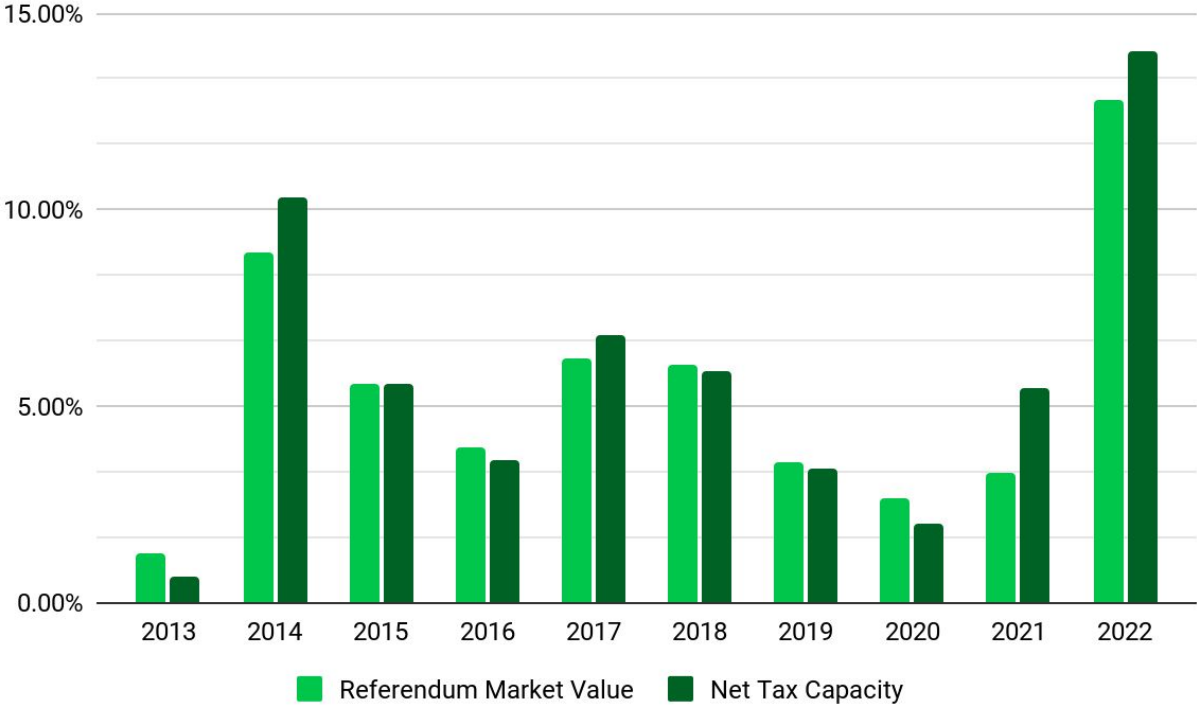
MAJOR LEVY CHANGES

Levy Component	Taxes Payable in 2023	Taxes Payable in 2024	Change	
			\$	%
Operating Referendum	\$19,707,621	\$20,764,959	\$1,057,338	5.37%
Capital Projects Levy	7,431,835	8,476,346	1,044,511	14.05%
Other Post-Employment Benefits	613,276	1,400,891	787,615	128.43%
Long-Term Facilities Maintenance	10,946,893	11,974,428	1,027,535	9.39%
Total Levy	\$38,699,625	\$42,616,624	\$2,101,849	5.43%

LEVY HISTORY



TAX BASE GROWTH HISTORY



TAX PAYER IMPACT

Several factors can impact the tax bill of a property owner:

- Changes in the value of individual property
- Changes in total value of all property within the district
- Changes to the total amounts levied by the district, the city, and the county
- Changes to state funding formulas or voter-approved levies

FOUR-YEAR SCHOOL LEVY COMPARISON

- Examples include school district taxes only & are shown based on no change and a 18.3% increase in property value for residential homes over the past four years
 - Actual changes in value may be more or less than this for any parcel of property
 - Intended to provide a fair representation of what happened to school district property taxes over this period for typical properties
- Amounts for 2024 are preliminary estimates; final amounts may change slightly

Estimated Changes in School Property Taxes, 2021 to 2024

Based on No Changes in Property Values

Type of Property	Estimated Market Value	Actual Taxes Payable in 2021	Actual Taxes Payable in 2022	Actual Taxes Payable in 2023	Estimated Taxes Payable in 2024	Change in Taxes 2021 to 2024	Change in Taxes 2023 to 2024
Residential Homestead	\$600,000	\$3,233	\$3,187	\$3,086	\$2,990	-\$243	-\$96
	650,000	3,535	3,484	3,372	3,268	-267	-104
	700,000	3,837	3,781	3,659	3,547	-290	-112
	750,000	4,140	4,078	3,945	3,825	-315	-120
	800,000	4,442	4,374	4,232	4,104	-338	-128
	900,000	5,046	4,968	4,804	4,661	-385	-143
	1,000,000	5,651	5,562	5,377	5,218	-433	-159
Commercial/ Industrial #	\$1,000,000	\$6,126	\$5,807	\$5,744	\$5,616	-\$510	-\$128
	3,000,000	18,691	17,702	17,508	17,126	-1,565	-382
	5,000,000	31,256	29,598	29,271	28,637	-2,619	-634

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

General Notes

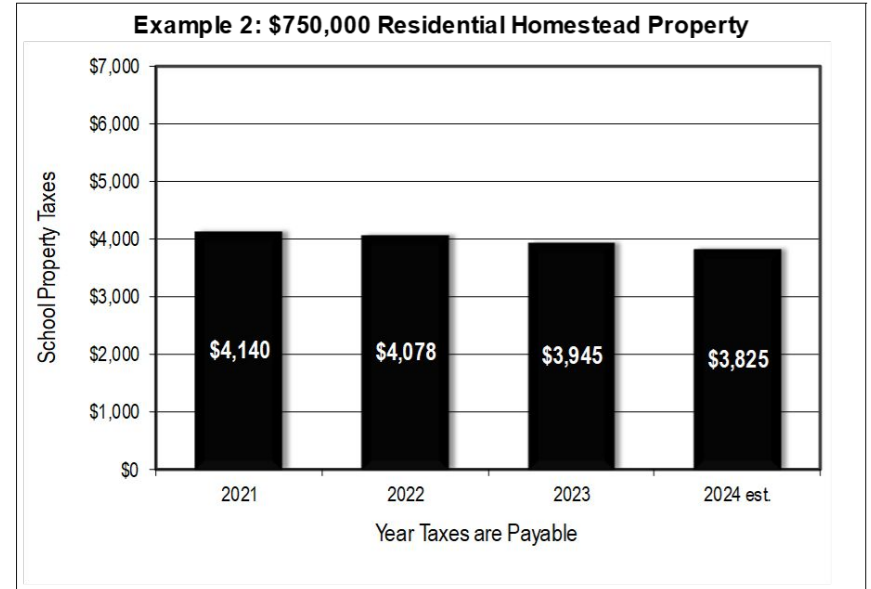
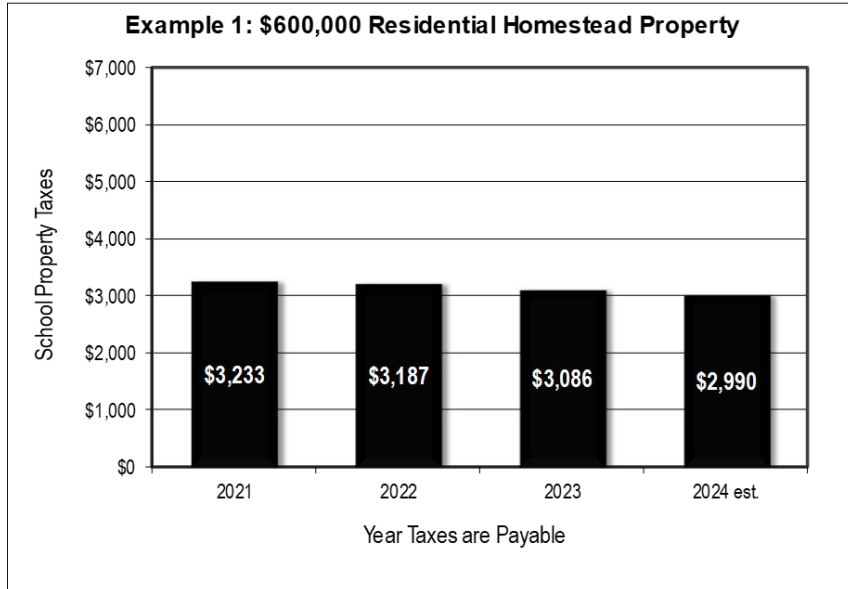
1. Amounts are based on school district taxes only, and do not include taxes for city or township, county, state, or other taxing jurisdictions.
2. Estimates of taxes payable in 2024 are preliminary, based on the best data available.
3. For all examples of properties, taxes are calculated based on no changes in estimated market value from 2021 to 2024.



DEFINING EXCELLENCE

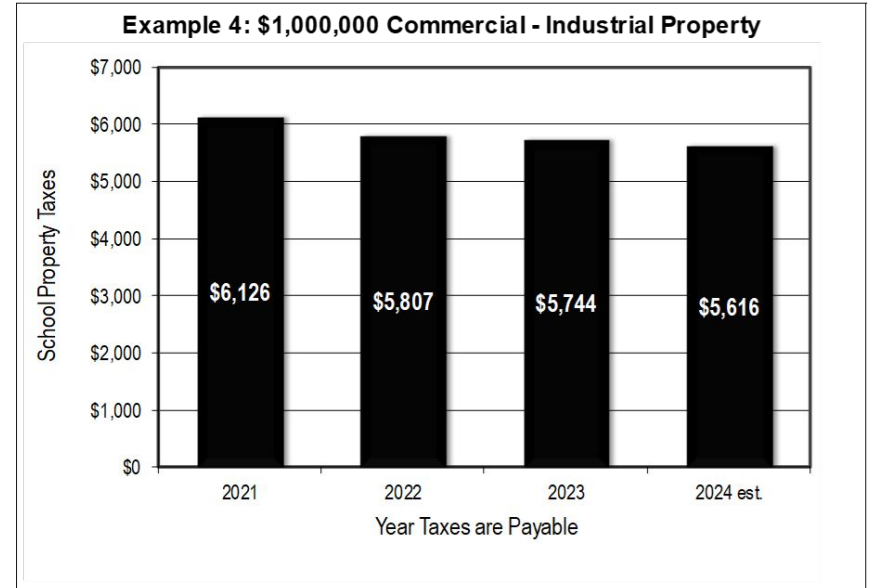
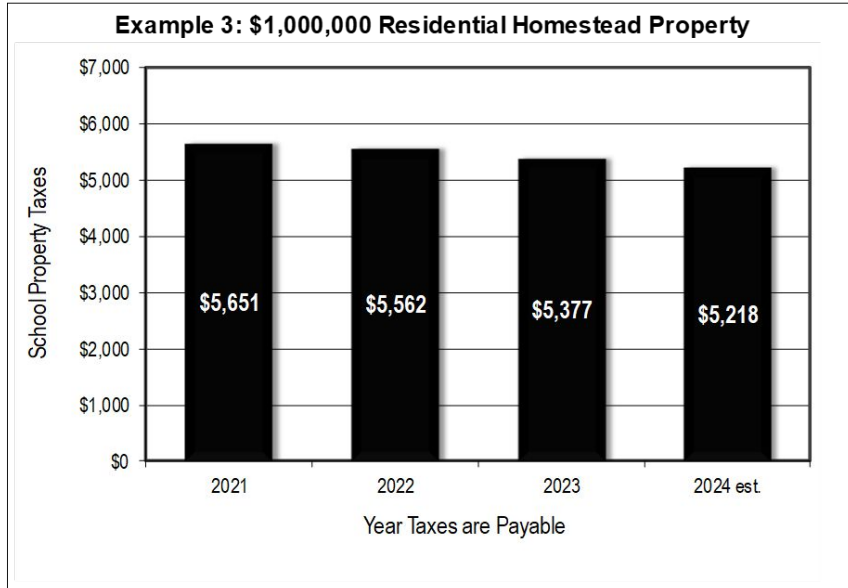
ESTIMATED CHANGES IN SCHOOL TAXES 2021-2024

Based on No Changes in Property Value



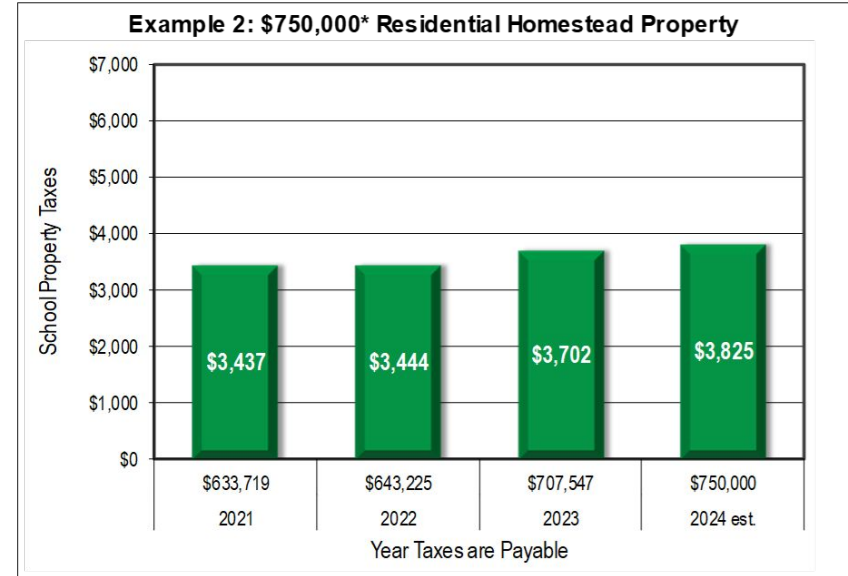
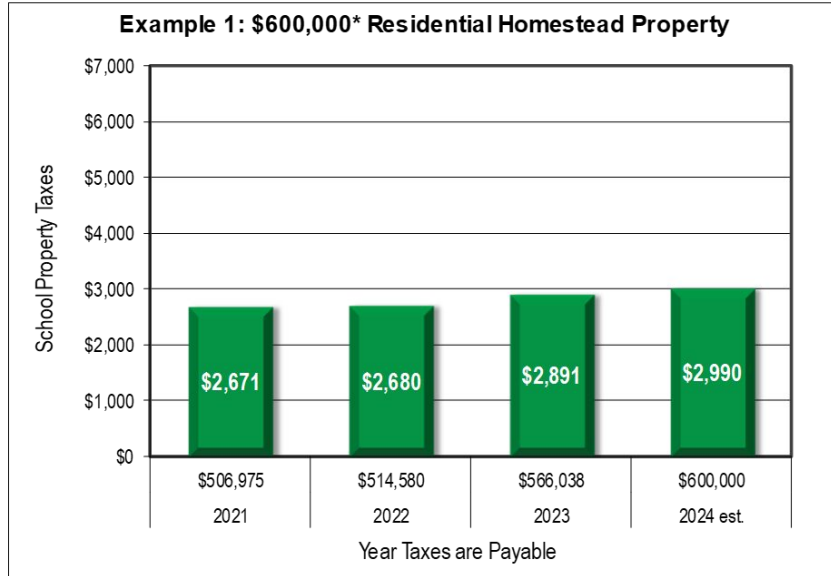
ESTIMATED CHANGES IN SCHOOL TAXES 2021-2024

Based on No Changes in Property Value



ESTIMATED CHANGES IN SCHOOL TAXES 2021-2024

Based on 18.3% Cumulative Changes in Property Value



* Estimated market value for taxes payable in 2024. Taxes are calculated based on changes in market value of 1.5% from 2021 to 2022, 10.0% from 2022 to 2023 and 6.0% from 2023 to 2024.

PUBLIC COMMENT

Comments and questions must be relevant to:

- The certification of taxes payable in 2024
- The portion of taxes pertaining to Edina Public Schools

Commenters must be taxpayers within the boundaries of Edina Public Schools and must state their name and address for the record.

V. **Hearing from Members of the Public**

VI. **Consent**

VI.A. Commendation for Julie Greene

FOR CONSENT

INDEPENDENT SCHOOL DISTRICT 273
Regular Meeting, December 11, 2023

SUBJECT: COMMENDATION OF JULIE GREENE

Be it Resolved, That

The School Board

Commend and recognize Julie Greene for her service on the Edina School Board from January 2020 through December 2023.

BACKGROUND INFORMATION

The Board hereby expresses its sincere appreciation, and that of the staff and residents of the School District, for Julie Greene's four years of devoted service to the Edina Public Schools and its affairs during the period 2020 through 2023.

Julie Greene has served the district in many different capacities both on the board and off. Throughout her tenure, Julie demonstrated strong leadership, notably as the head of the Legislative Action Committee, where she championed our district's interests at the state level. Her commitment to staying informed on legislative matters and advocating for policies that benefit our students and educators has been invaluable.

Julie Greene served as Board Vice-Chair for the past year and a half and as a member of the Governance Committee for the past two years. She also served as the chair of the district's policy committee, showcasing her keen understanding of the details that govern our educational system. She has also served as Board liaison to many organizations. These have included the Student Activities Advisory Committee, the Edina Education Fund, and the Parent Leadership Council. Additionally, she has been the Board liaison to several of our schools during her tenure on the board.

Beyond her formal responsibilities, Vice-Chair Greene has consistently demonstrated a passion for education and genuine concern for the well-being of our students. Julie was involved in many critical decisions for Edina Public Schools, including hiring

Superintendent Stanley, developing the district's most recent strategic plan, and navigating the district's COVID-19 pandemic response. Her advocacy for educational excellence, equity, and inclusivity has left a lasting impact on our community.

The Board members congratulate Julie Greene and extend a collective and individual "thank you" for a job well done!

VI.B. Commendation for Regina Neville

FOR CONSENT

INDEPENDENT SCHOOL DISTRICT 273
Regular Meeting, December 11, 2023

SUBJECT: COMMENDATION OF REGINA NEVILLE

Be it Resolved, That

The School Board

Commend and recognize Regina Neville for her service on the Edina School Board from November 2022 through December 2023.

BACKGROUND INFORMATION

It is with great pleasure and deep gratitude that we extend this commendation to Regina Neville on behalf of the board, staff, students, and residents of the School District. Regina stepped forward to run in a special election, filling a one-year vacancy on the school board, and has served the Edina Public Schools community with exceptional dedication and commitment. While Regina's service to this board was to fulfill a one-year vacancy, Regina deserves to be recognized for her thirteen years of consecutive service to our school district, serving on our school board from 2010-2017 as well as representing our school district as Edina's board representative for Intermediate District 287 from the years of 2013 to 2022, where she also served as board chair for two years.

Regina Neville is a community-minded individual who consistently brings a genuine passion for the well-being of our students and the betterment of our schools to her work. Her commitment to equity and a student-centered approach in decision-making has left an indelible mark on the board's initiatives.

One of Regina's standout qualities is her historical knowledge about the district, which has proven to be an invaluable asset in shaping informed and thoughtful board decisions. Her pragmatic, welcoming, and collaborative spirit has contributed significantly to the positive dynamics of our board.

As Regina Neville concludes her term on the Edina School Board, we extend our heartfelt thanks for her exemplary service on the board and throughout the district and wish her continued success in her future endeavors. Her legacy of dedication and impact will endure, serving as an inspiration for future leaders within our district.

The Board members congratulate Regina Neville and extend a collective and individual "thank you" for a job well done!

VI.C. Commendation for Janie Shaw

FOR CONSENT

INDEPENDENT SCHOOL DISTRICT 273
Regular Meeting, December 11, 2023

SUBJECT: COMMENDATION OF JANIE SHAW

Be it Resolved, That

The School Board

Commend and recognize Janie Shaw for her service on the Edina School Board from January 2020 through December 2023.

BACKGROUND INFORMATION

The Board hereby expresses its sincere appreciation, and that of the staff and residents of the School District, for Janie Shaw's four years of devoted service to the Edina Public Schools and its affairs during the period 2020 through 2023.

Janie Shaw has served the district in many different capacities. Throughout her tenure on the board, Janie has exemplified unwavering commitment in various crucial roles. Her contributions as Board Treasurer and Board Clerk have enriched the board's operations and positively impacted the entire school community.

Janie also served on many different Board committees during her tenure on the board: Finance and Facilities, Teaching and Learning, Legislative Action Committee and Governance. This truly showcases her willingness to serve where needed and lend her leadership to a broad array of positions. She has also served as Board liaison to many organizations. These include, but are not limited to, the Talent Development Committee, the City of Edina/Edina Public School Partnership, and the Special Services Advisory Committee. Additionally, she has been the Board liaison to several of our schools during her tenure on the board.

Beyond her official responsibilities, Board Member Shaw has consistently demonstrated a passion for making sure each and every student is able to discover their possibilities and thrive. During her time on the board, Janie was involved in many critical decisions

for Edina Public Schools, including hiring Superintendent Stanley, developing the district's most recent strategic plan, and navigating the district's COVID-19 pandemic response. Her exceptional service, unwavering dedication, and lasting contributions have led to the betterment of Edina Public Schools.

The Board members congratulate Janie Shaw and extend a collective and individual "thank you" for a job well done!

VI.D. Minutes: *November 13 work session and
regular meeting; November 28 work session;
December 4 work session*

INDEPENDENT SCHOOL DISTRICT 273
OFFICIAL MINUTES OF THE WORK SESSION OF NOVEMBER 13, 2023

WORK SESSION
4:00 PM

Edina Community Center
ECC 350

SCHOOL BOARD MEMBERS PRESENT:

ABSENT:

Ms. Erica Allenburg
Mr. Dan Arom
Mr. Michael Birdman
Ms. Karen Gabler
Ms. Julie Greene
Ms. Regina Neville
Ms. Janie Shaw

PRESIDING OFFICER: Chair Erica Allenburg

4:03 PM - 5:39 PM

ADMINISTRATIVE STAFF PRESENT:

Dr. Stacie Stanley, Superintendent
Dr. Randy Smasal, Assistant Superintendent
Frannie Becquer, Director of Achievement Equity and Multilingual Learner Programming
Jody De St. Hubert, Director of Teaching and Learning
Daphne Edwards, Director of Marketing and Communications
Dr. Anne Marie Leland, Director of Community Education and Strategic Partnerships
Natasha Monsaas-Daly, Director of District Media and Technology Services
Jody Remsing, Director of Student Support Services
Sonya Sailer, Director of Human Resources
Mert Woodard, Director of Finance and Operations

Peter Leatherman, Morris and Leatherman Company

CERTIFIED CORRECT:

CERTIFIED CORRECT:

Ms. Erica Allenburg, Chair

Ms. Karen Gabler, Clerk

(Official Publication)
MINUTES OF THE WORK SESSION
OF THE SCHOOL BOARD DISTRICT 273 EDINA, MINNESOTA
NOVEMBER 13, 2023

4:03 PM Chair Allenburg called to order the work session of the School Board. Members present: Allenburg, Arom, Birdman, Gabler, Greene, Neville, Shaw. Staff present: Stanley, Smasal, Becquer, De St. Hubert, Edwards, Leland, Monsaas-Daly, Sailer, Woodard; Leatherman.

APPROVAL OF AGENDA

DISCUSSION

- A. EPS 2023 Residential Survey
- B. Extended Travel Process Updates
- C. Marketing Update

LEADERSHIP AND COMMITTEE UPDATES

SUPERINTENDENT UPDATES

ADJOURNMENT

The meeting was adjourned at 5:39 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
NOVEMBER 13, 2023 WORK SESSION

4:03 PM Chair Allenburg called to order the work session of the School Board. Members present: Allenburg, Arom, Birdman, Gabler, Greene, Neville, Shaw. Staff present: Stanley, Smasal, Becquer, De St. Hubert, Edwards, Leland, Monsaas-Daly, Sailer, Woodard; Leatherman.

APPROVAL OF AGENDA

Member Gabler motioned and Member Shaw seconded to approve the agenda. All members voted Aye, the motion passed unanimously.

DISCUSSION

EPS 2023 Residential Survey: Mr. Leatherman shared information about the 2023 Residential Survey conducted recently.

Extended Travel Process Updates: Director De St. Hubert provided an update about the processes for extended travel experiences.

Marketing Update: Director Edwards shared an update on marketing plans.

LEADERSHIP AND COMMITTEE UPDATES

Chair Allenburg spoke about upcoming onboarding sessions for the new board members, including information about school district finance, Roberts' Rules of Order, board processes, and open meeting law. She also mentioned Dr. Stanley's mid-year review coming up at the December 4 work session.

ADJOURNMENT

At 5:39 PM, Member Shaw moved, and Member Greene seconded to adjourn the meeting. All members voted Aye, the motion passed unanimously.

INDEPENDENT SCHOOL DISTRICT 273
OFFICIAL MINUTES OF THE REGULAR MEETING OF NOVEMBER 13, 2023

REGULAR MEETING
7:00 PM

Edina Community Center Room 349
5701 Normandale Road, Edina

SCHOOL BOARD MEMBERS PRESENT:

ABSENT:

Ms. Erica Allenburg
Mr. Dan Arom
Mr. Michael Birdman
Ms. Karen Gabler
Ms. Julie Greene
Ms. Regina Neville
Ms. Janie Shaw

PRESIDING OFFICER: Chair Erica Allenburg

7:03 PM - 9:53 PM

ADMINISTRATIVE STAFF PRESENT:

Dr. Stacie Stanley, Superintendent
Dr. Randy Smasal, Assistant Superintendent
Frannie Becquer, Director of Achievement Equity and Multilingual Learner Programming
Jody De St. Hubert, Director of Teaching and Learning
Daphne Edwards, Director of Marketing and Communications
Dr. Anne Marie Leland, Director of Community Education and Strategic Partnerships
Natasha Monsaas-Daly, Director of District Media and Technology Services
Jody Remsing, Director of Student Support Services
Sonya Sailer, Director of Human Resources
Mert Woodard, Director of Finance and Operations

Andy Beaton, Director of Strategic Projects
Karen Bergman, Countryside Elementary School Principal
Mark Carlson, Curriculum Coordinator
Greg Guswiler, Teaching and Learning Data Programming Analyst and Coordinator
Laurie Holland, Concord Elementary School Teacher
Allison Knoph, Concord Elementary School Teacher
Caroline Linden, Countryside Elementary School Administrative Dean
Molly Okeefe, Cornelia Elementary School Teacher
Dr. Cara Rieckenberg, Highlands Elementary Principal

CERTIFIED CORRECT:

CERTIFIED CORRECT:

Ms. Erica Allenburg, Chair

Ms. Karen Gabler, Clerk

(Official Publication)
MINUTES OF THE REGULAR MEETING OF THE SCHOOL BOARD
DISTRICT 273 EDINA, MINNESOTA NOVEMBER 13, 2023

7:03 PM Chair Allenburg called to order the regular meeting of the School Board. Members present: Allenburg, Arom, Birdman, Gabler, Greene, Neville, Shaw. Staff present: Stanley, Smasal, Becquer, De St. Hubert, Edwards, Leland, Monsaas-Daly, Remsing, Sailer, Woodard; Beaton, Bergman, Carlson, Guswiler, Holland, Knoph, Linden, Okeefe, Rieckenberg.

APPROVAL OF AGENDA

EXCELLENCE IN ACTION

PUBLIC HEARING

HEARING FROM MEMBERS OF THE PUBLIC

REPORT

- A. Edina Give and Go

CONSENT

- A. Minutes: *October 16 work session and regular meetings; October 24 work session; October 27 special meeting*
- B. Personnel Recommendations
- C. Proposed 2023-2025 Guidebook for Community Education Program Specialists, Leads, and Assistants; Updated Appendix A for 2023-2025 Confidential, Supervisory and Technical Employees (CST) Guidebook; Miscellaneous Wage Rates as of November 14, 2023
- D. Check Register - October 2023
- E. Electronic Fund Transfers - October 2023
- F. Gifts and Bequests – October 2023
- G. Commendation of National Merit Scholarship Program Honorees

DISCUSSION

- A. Countryside Spanish Dual Language Update
- B. S.T.E.A.M. Update
- C. Data Metrics Plan Update: ELC, K-5, 6-8, and 9-12
- D. K-12 Science Update
- E. Policy Review (425, 429, 507, 532, 621)

ACTION

- A. Canvassing Returns of Votes for the School District General Election
- B. Issuance of Certificates of Election and District Election Related Duties
- C. Policy Review (624, 708, 713)

LEADERSHIP AND COMMITTEE UPDATES

SUPERINTENDENT UPDATES

INFORMATION

- A. October Enrollment Mobility
- B. Investment Summary - October 2023
- C. Governmental Expenditures Report - October 2023
- D. Kids Club Update

ADJOURNMENT

The meeting adjourned at 9:53 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

draft

OFFICIAL MINUTES OF SCHOOL BOARD'S
NOVEMBER 13, 2023 REGULAR MEETING

7:03 PM Chair Allenburg called to order the regular meeting of the School Board. Members present: Allenburg, Arom, Birdman, Gabler, Greene, Neville, Shaw. Staff present: Stanley, Smasal, Becquer, De St. Hubert, Edwards, Leland, Monsaas-Daly, Remsing, Sailer, Woodard; Beaton, Bergman, Carlson, Guswiler, Holland, Knoph, Linden, Okeefe, Rieckenberg.

APPROVAL OF AGENDA

Member Shaw moved and Member Greene seconded to approve the agenda. The motion passed unanimously.

EXCELLENCE IN ACTION

South View Middle School Principal Tricia Pettis and Assistant Principal Tami Jo Cook presented information about the Association for Middle Level Education (AMLE) award that South View received recently.

HEARING FROM MEMBERS OF THE PUBLIC

Sarah Patzloff spoke about school board elections; Wyndemere Coffy spoke about teacher contracts; Rolland Talan spoke about teacher salaries; Jason Dockter and Mike McCarthy spoke about teacher contract negotiations; students Zoya Hasan, Kathy Quito, Rakiya Sheikhosman, and Evangelia Karoussos spoke about electric school buses; Mike Menzel, Kathryn Iverson and Hilda Martinez Salgado spoke about electric school buses

REPORT

Edina Give and Go: Executive Director Caroline Pappajohn shared information about what Give and Go does, community impact, and how to help all Edina students.

CONSENT

Member Greene moved and Member Gabler seconded to approve the consent agenda. The motion passed unanimously.

The resolutions were:

- A. Minutes: *October 16 work session and regular meetings; October 24 work session; October 27 special meeting*
- B. Personnel Recommendations
- C. Proposed 2023-2025 Guidebook for Community Education Program Specialists, Leads, and Assistants; Updated Appendix A for 2023-2025 Confidential, Supervisory and Technical Employees (CST) Guidebook; Miscellaneous Wage Rates as of November 14, 2023
- D. Check Register - October 2023
- E. Electronic Fund Transfers - October 2023
- F. Gifts and Bequests – October 2023
- G. Commendation of National Merit Scholarship Program Honorees

DISCUSSION

Countryside Spanish Dual Language (SDL) Update: Staff shared updates about progress on Countryside's SDL program, including program development and construction.

S.T.E.A.M. Update: Staff provided an update on the elementary STEAM design team work and implementation plans.

Data Metrics Plan Update: ELC, K-5, 6-8, and 9-12: Staff presented updates on the Data Metrics plan.

K-12 Science Update: Staff presented an update on current progress towards meeting the state requirements for full implementation.

Policy Review (425, 429, 507, 532, 621): Policy Committee members presented the following policies for discussion. These policies will move forward for approval at the next regular meeting.

- Policy 425 Staff Development and Mentoring
- Policy 429 Shared Teaching Contracts
- Policy 507 Corporal Punishment
- Policy 532 Use of Crisis Teams and Peace Officers to Remove Students with IEPs from School Grounds
- Policy 621 Literacy and the READ Act (new)

ACTION

Canvassing Returns of Votes for the School District General Election: Member Shaw moved and Member Greene seconded to approve the motion. The motion passed unanimously.

Issuance of Certificates of Election and District Election Related Duties: Member Gabler moved and Member Neville seconded to approve the motion. The motion passed unanimously.

Policy Review (624, 708, 713): Member Neville moved and Member Shaw seconded to approve the motion. The motion passed unanimously.

- Policy 624 Online Learning Options
- Policy 708 Expense Reimbursement
- Policy 713 Student Transportation

LEADERSHIP AND COMMITTEE UPDATES

Chair Allenburg and Member Arom recently attended a SEAC meeting and shared about the statewide challenges of hiring paraprofessionals.

SUPERINTENDENT UPDATES

Dr. Stanley highlighted the recent Girls Soccer championship, the Boys Football team going to semi-finals, and the student experiment that was just launched to the International Space Station.

ADJOURNMENT

At 9:53 PM, Member Gabler moved, and Member Shaw seconded to adjourn the meeting. The motion passed unanimously.

INDEPENDENT SCHOOL DISTRICT 273
OFFICIAL MINUTES OF THE WORK SESSION OF NOVEMBER 28, 2023

WORK SESSION
5:00 PM

Edina Community Center
ECC 350

SCHOOL BOARD MEMBERS PRESENT:

ABSENT:

Ms. Erica Allenburg
Mr. Dan Arom
Ms. Karen Gabler
Ms. Julie Greene
Ms. Regina Neville
Ms. Janie Shaw

Mr. Michael Birdman

PRESIDING OFFICER: Chair Erica Allenburg

5:00 PM - 7:10 PM

ADMINISTRATIVE STAFF PRESENT:

Dr. Stacie Stanley, Superintendent
Dr. Randy Smasal, Assistant Superintendent
Jody De St. Hubert, Director of Teaching and Learning

Erik Anderson, Edina High School Social Studies Teacher
Tess Bademan, Edina High School ELA Teacher
Heidi Degenar, Edina High School ELA Teacher
Courtney Major, Edina High School Social Studies Teacher
Claude Sigmund, Edina High School Social Studies Teacher
Bethany Van Osdel, Assistant Director of Teaching and Learning

CERTIFIED CORRECT:

CERTIFIED CORRECT:

Ms. Erica Allenburg, Chair

Ms. Karen Gabler, Clerk

(Official Publication)
MINUTES OF THE WORK SESSION
OF THE SCHOOL BOARD DISTRICT 273 EDINA, MINNESOTA
NOVEMBER 28, 2023

5:00 PM Chair Allenburg called to order the work session of the School Board. Members present: Allenburg, Arom, Gabler, Greene, Neville, Shaw. Staff present: Stanley, Smasal, De St. Hubert; Anderson, Bademan, Degenaar, Major, Sigmund, Van Osdel.

APPROVAL OF AGENDA

DISCUSSION

- A. Board Legislative Action Committee (LAC) 2024 Legislative Platform Discussion
- B. 2024-2025 Secondary Course General Change Recommendations

LEADERSHIP AND COMMITTEE UPDATES

SUPERINTENDENT UPDATES

ADJOURNMENT

The meeting was adjourned at 7:10 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
NOVEMBER 28, 2023 WORK SESSION

5:00 PM Chair Allenburg called to order the work session of the School Board. Members present: Allenburg, Arom, Gabler, Greene, Neville, Shaw. Staff present: Stanley, Smasal, De St. Hubert; Anderson, Bademan, Degenar, Major, Sigmund, Van Osdel.

APPROVAL OF AGENDA

Member Gabler moved and Member Greene seconded to approve the agenda. The motion passed unanimously.

DISCUSSION

Board Legislative Action Committee (LAC) 2024 Legislative Platform Discussion: LAC committee members discussed the 2024 draft legislative platform.

2024-2025 Secondary Course General Change Recommendations: Director De St. Hubert and staff shared information about new courses and course changes.

LEADERSHIP AND COMMITTEE UPDATES

Member Neville provided an update about the November 9 AMSD conference about student-centered learning and artificial intelligence that she attended.

Chair Allenburg shared that the board was planning for holiday treats for all staff before Winter Break.

ADJOURNMENT

At 7:10 PM, Member Shaw moved, and Member Greene seconded to adjourn the meeting. The motion passed unanimously.

INDEPENDENT SCHOOL DISTRICT 273
OFFICIAL MINUTES OF THE WORK SESSION OF DECEMBER 4, 2023

WORK SESSION
5:00 PM

Edina Community Center
ECC 350 and 338

SCHOOL BOARD MEMBERS PRESENT:

ABSENT:

Ms. Erica Allenburg
Mr. Dan Arom
Mr. Michael Birdman
Ms. Karen Gabler
Ms. Julie Greene
Ms. Janie Shaw (arrived at 5:19pm)

Ms. Regina Neville

PRESIDING OFFICER: Chair Erica Allenburg

5:02 PM - 8:03 PM

ADMINISTRATIVE STAFF PRESENT:

Dr. Stacie Stanley, Superintendent
Sonya Sailer, Director of Human Resources
Mert Woodard, Director of Finance and Operations

Cheryl Barry, Board member-elect
Jennifer Huwe, Board member-elect

Trevor Helmers, Attorney, Squires, Waldspurger & Mace, P.A. (virtual)

CERTIFIED CORRECT:

CERTIFIED CORRECT:

Ms. Erica Allenburg, Chair

Ms. Karen Gabler, Clerk

(Official Publication)
MINUTES OF THE WORK SESSION
OF THE SCHOOL BOARD DISTRICT 273 EDINA, MINNESOTA
DECEMBER 4, 2023

5:02 PM Chair Allenburg called to order the work session of the School Board. Members present: Allenburg, Arom, Birdman, Gabler, Greene, Shaw. Staff present: Stanley, Sailer, Woodard; Barry, Huwe; Helmers (virtual).

APPROVAL OF AGENDA

DISCUSSION

- A. Board Committees and Roles

CLOSED SESSION

- A. Attorney-Client Privilege
- B. Employee Negotiations
- C. Superintendent Mid-Year Review

LEADERSHIP AND COMMITTEE UPDATES

SUPERINTENDENT UPDATES

ADJOURNMENT

The meeting was adjourned at 8:03 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
DECEMBER 4, 2023 WORK SESSION

5:02 PM Chair Allenburg called to order the work session of the School Board. Members present: Allenburg, Arom, Birdman, Gabler, Greene, Shaw. Staff present: Stanley, Sailer, Woodard; Barry, Huwe; Helmers (virtual).

APPROVAL OF AGENDA

Member Greene moved and Member Arom seconded to approve the agenda. The motion passed unanimously.

DISCUSSION

Board Committees and Roles: Chair Allenburg led a discussion of board liaison, committee assignments, and leadership assignments for 2024. Board members-elect Barry and Huwe participated in the discussion.

At 5:27 PM, Chair Allenburg requested a motion to move to closed session; Member Birdman moved and Member Greene seconded the motion. The motion passed unanimously. Only current board members participated in the closed session discussions.

CLOSED SESSION

Attorney-Client Privilege: 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 threatened against the District. The School 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 responding to such claims.

At 6:13 PM, Member Birdman moved and Member Greene seconded to reopen the meeting. The motion passed unanimously.

At 6:14 PM, Member Greene moved and Member Shaw seconded to close the meeting. The motion passed unanimously.

Employee Negotiations: Pursuant to Minnesota Statutes section 13D.03, the Board is authorized to vote to move into closed session to consider strategy for labor negotiations, including negotiation strategies or developments or discussion and review of labor negotiation proposals, conducted pursuant to sections 179A.01 to 179A.25. The Board will vote to move into closed session to discuss labor negotiations and strategy for the District's negotiations with the following bargaining units: teachers.

At 6:51 PM, Member Greene moved and Member Shaw seconded to reopen the meeting. The motion passed unanimously.

At 6:54 PM, Member Birdman moved and Member Gabler seconded to close the meeting. The motion passed unanimously.

Superintendent Mid-Year Review: Overview of progress toward goals.

At 7:53 PM, Member Shaw moved and Member Greene seconded to open the meeting. The motion passed unanimously.

LEADERSHIP AND COMMITTEE UPDATES

Student members of the Legislative Action Committee (LAC) will be attending the regular December board meeting for discussion about LAC priorities.

SUPERINTENDENT UPDATES

Surveys have been sent to high school parents regarding the principal search.

ADJOURNMENT

At 8:03 PM, Member Shaw moved, and Member Arom seconded to adjourn the meeting. The motion passed unanimously.

VI.E. Personnel Recommendations



Board Meeting Date: December 11, 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>
CHAIGNE, ELIZABETH	ND	GRADE 5 TEACHER, 1.0 FTE (LTS)	\$64.86/HOUR	11/27/2023- 01/12/2024
STONE, ERIN	CN	TITLE I TEACHER	\$31.91/HOUR	11/27/2023

B. ADDITIONAL DUTY ASSIGNMENTS

<u>Name</u>	<u>Building</u>	<u>Position</u>	<u>Salary</u>	<u>Date</u>
FLEMING, BEN	VV	AVID TUTOR	\$20.45 / HOUR	11/13/2023
PLASCH, ERIN	CC	INTERVENTION, 0.2 FTE	\$11,829.85	12/04/2023

C. RESIGNATIONS, RETIREMENTS, TERMINATIONS

<u>Name</u>	<u>Building</u>	<u>Position</u>	<u>Date</u>
DAHLQUIST, KARI	CV	PRINCIPAL	06/28/2024
LARSEN, HILARY	CS	SPEL RESOURCE TEACHER, 0.5 FTE	11/30/2023

B. CHANGE OF EMPLOYMENT STATUS

<u>Name</u>	<u>Building</u>	<u>Assignment Change</u>	<u>Salary</u>	<u>Date</u>
NONE.				

C. REQUEST FOR LEAVE OF ABSENCE

<u>Name</u>	<u>Building</u>	<u>Position</u>	<u>Anticipated Dates of Leave</u>
BEACOM, CATHERINE	CV	GRADE 2 TEACHER	12/12/2023 - 12/22/2023
BOONE, DAVID	EHS	MATH TEACHER	12/13/2023 - 12/22/2023
BRIDGES, GARY	EHS	SPECIAL EDUCATION TEACHER	11/29/2023 - 01/20/2024
ERICKSON, ALISSA	HL	ART TEACHER	04/08/2024 - 06/03/2024
KRETSCH, JANE	CC	GRADE 5 TEACHER	11/28/2023 - 12/12/2023
SHUN, STEPHANIE	VV	SPECIAL ED FACILITATOR	10/05/2023 - 05/31/2024
SWIDERSKI, MOLLY	ND	GRADE 5 TEACHER	11/27/2023 - 01/12/2024

NON-LICENSED STAFF

A. RECOMMENDATIONS FOR EMPLOYMENT

<u>Name</u>	<u>Building</u>	<u>Position</u>	<u>Wage</u>	<u>Date</u>
ANDERSON, LAURA	CN	EA SPED PARA	\$21.15/HOUR	11/21/2023
BAKKEN, AINSLEY	HL	EA SPED PARA	\$21.15/HOUR	12/04/2023
BRETOI, ALEX	EVP	INSTRUCTIONAL ASSISTANT	\$18.75/HOUR	11/28/2023
JAYAWARDENA, GRETCHEN	ELC	HEALTH SERVICE ASSOCIATE	\$31.28/HOUR	11/20/2023
JIMENEZ, EDUARDO	DW	CUSTODIAN	\$22.06/HOUR	11/20/2023
KUMPF, JOHN	TC	BUS DRIVER	\$24.17/HOUR	11/20/2023
LEBEAU, ALLEN	HL	EA SPED PARA	\$22.10/HOUR	12/04/2023
ORTEGA GARCIA, DERWINS	CS	EA SPED PARA	\$22.10/HOUR	11/13/2023
RAMSEUR, BARBARA	VV	AVID TUTOR	\$20.45/ HOUR	11/13/2023
SODERBERG, BRADLEY	HS	EVENT WORKER	\$15.00/HOUR	12/02/2023
SWARDSON, RACHEL	TC	BUS DRIVER	\$24.17/HOUR	11/17/2023
VUYALA MURALIDHARAN, SWATHY	CV	EA SPED PARA	\$19.75/HOUR	11/28/2023

B. RESIGNATIONS, RETIREMENTS, TERMINATIONS

<u>Name</u>	<u>Building</u>	<u>Position</u>	<u>Date</u>
DENMAN, BARBARA	ELC	INSTRUCTIONAL ASSISTANT	11/17/2023
DEWARS, TARA	ELC	INSTRUCTIONAL ASSISTANT/ CHILDCARE ASSISTANT	12/08/2023
HOLIFIELD, TERRY	TC	BUS DRIVER	12/31/2023
HOWELL, MARK	EHS	CUSTODIAN	02/15/2024
KRUCHTEN, STEVEN	CN	CUSTODIAN	12/29/2023 UPDATED FROM 04/30/2024)
KUPPE, THOMAS	CC	NIGHT LEAD CUSTODIAN	11/10/2023
OLSON, JESSICA	CV	EA SPED PARA	11/20/2023
SCHUENKE, THOMAS	HL	EA SPED PARA	11/10/2023
THOMAS BUDZYNSKI, HENRY	EHS	CUSTODIAN	11/29/2023

C. CHANGE OF EMPLOYMENT STATUS

<u>Name</u>	<u>Building</u>	<u>Assignment Change</u>	<u>Wage</u>	<u>Date</u>
SMITH, TIMOTHY	FROM: EHS TO: VV	FROM: EA SPED PARA TO: SECURITY MONITOR	\$23.91	11/13/2023
SMITH, TIMOTHY	VV	ADDING HORNET CENTRAL	\$23.91	11/14/2023

C. REQUEST FOR LEAVE OF ABSENCE

<u>Name</u>	<u>Building</u>	<u>Position</u>	<u>Anticipated Dates of Leave</u>
HARRISON, DAVID	TC	ROUTE PROGRAMMER/MAIL	12/28/2023 - 01/19/2024
HENNIGAR, LESLIE	CS	EA SPED PARA	10/27/2023 - 12/15/2023
PHONORTHONG, KRIDSANA	TC	BUS DRIVER	10/23/2023 - 01/12/2024
POSTON, WANDA	TC	BUS DRIVER	12/01/2023 - 01/05/2024
WEINBERGER, LAUREN	CS	KIDS' CLUB LEAD	11/06/2023 - 05/05/2024

COMMUNITY EDUCATION SERVICES STAFF

A. RECOMMENDATIONS FOR EMPLOYMENT

<u>Name</u>	<u>Building</u>	<u>Position</u>	<u>Wage</u>	<u>Date</u>
AROM, OLIVIA	CV	KIDS' CLUB LEAD	\$17.33/HOUR	11/15/2023
BARRIES, SOPHIA	CN	KIDS' CLUB LEAD	\$17.33/HOUR	11/13/2023
GRAVES, MORGAN	ND	KIDS' CLUB LEAD	\$17.33/HOUR	11/27/2023
HERNANDEZ, BRIAN	CN	KIDS' CLUB LEAD	\$17.33/HOUR	11/21/2023
HESELTON, JILL	CS	KIDS' CLUB LEAD	\$20.32/HOUR	11/20/2023
HUBBARD, VANESHA	CV	KIDS' CLUB LEAD	\$20.32/HOUR	12/06/2023
HINCK, AMANDA	ECC	PROGRAM SPECIALIST	\$29.55/HOUR	12/04/2023
HOFFMAN, NORA	CV	KIDS' CLUB LEAD	\$16.00/HOUR	11/14/2023
HOLSTEIN, LOUIS	CS	KIDS' CLUB LEAD	\$17.33/HOUR	11/15/2023
LAUER, ANSLEY	CC	KIDS' CLUB LEAD	\$17.33/HOUR	12/11/2023
MEYER, NATALIE	CC	KIDS' CLUB LEAD	\$17.33/HOUR	12/11/2023
OWEN, ABIGAIL	ND	KIDS' CLUB LEAD	\$18.77/HOUR	12/11/2023

REKUCKI, MACAILAH	CS	KIDS' CLUB LEAD	\$20.32/HOUR	11/20/2023
SALDANA, AMELIA	CV	KIDS' CLUB LEAD	\$17.33/HOUR	12/06/2023
VIDELE, GRACE	ND	KIDS' CLUB LEAD	\$17.33/HOUR	12/11/2023

B. RESIGNATIONS, RETIREMENTS, TERMINATIONS

<u>Name</u>	<u>Building</u>	<u>Position</u>		<u>Date</u>
ERICKSON, KYLIE	CC	KIDS' CLUB LEAD		12/01/2023
HESELTON, JILL	CN	KIDS' CLUB LEAD		12/04/2023

C. CHANGE OF EMPLOYMENT STATUS

<u>Name</u>	<u>Building</u>	<u>Assignment Change</u>	<u>Wage</u>	<u>Date</u>
BUSS, SCOTT	DW	ADDING BUILDING AIDE	\$17.63/HOUR	11/27/2023
OVERTON, SIERRA	CN	FROM: 10 MONTH PROGRAM SPECIALIST TO: 12 MONTH PROGRAM SPECIALIST	\$37,532.16 (prorated)	11/16/2023
VASKE, PETER	DW	ADDING BUILDING AIDE	\$17.63/HOUR	11/27/2023

D. REQUEST FOR LEAVE OF ABSENCE

<u>Name</u>	<u>Building</u>	<u>Position</u>	<u>Anticipated Dates of Leave</u>
NONE.			

VI.F. Check Register - November 2023



Board Meeting Date: 12/11/2023

Title: Check Register – November 2023

Type: Consent

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

Description: Presented for approval by the Board of Education are monthly disbursement totals, by fund, for the month of November 2023:

<u>Fund</u>	<u>Amount</u>
General	\$ 2,531,904
Food Service	7,225
Community Service	88,943
Building-Construction	1,645,498
Total	\$ 4,273,570

Recommendation: Approve the disbursements as presented for the month of November 2023.

Desired Outcomes from the Board: Compliance with Minn. Stat. § 123B.02 Subd. 18

Attachments:

1. Check Report – November 2023

Check Register

FOR THE MONTH ENDED NOVEMBER 30, 2023

Check No.	Vendor	Description	Date	Amount
395610	CORVAL CONSTRUCTORS	EHS MECHANICAL 23-B	11/29/23	378,206.66
395596	B&D ASSOCIATES, INC	EHS MECHANICAL 04-A	11/29/23	266,000.00
395553	NORMANDALE COMMUNIT	FALL PSEO FY 23-24	11/21/23	168,119.70
395324	METRO TRANSPORTATIO	OCT23-SPED TRANSPOR	11/08/23	164,980.20
395669	SUPERSET TILE & STO	EHS MECHANICAL 09	11/29/23	155,363.00
395524	INFINITE CAMPUS INC	23-24 CAMPUS RENEWA	11/21/23	151,395.61
395331	MIRACLE RECREATION	CS PLAYGROUND EQUIP	11/08/23	144,088.00
395326	MIDWEST MECHANICAL	EHS MECHANICAL	11/08/23	137,337.00
395219	METRO TRANSPORTATIO	SEP23-SPED TRANSPOR	11/01/23	130,544.35
395592	A.J. MOORE ELECTRIC	EHS MECHANICAL 26-A	11/29/23	104,102.21
395588	WOLD ARCHITECTS & E	EHS 25/26 RENOVATIO	11/21/23	93,739.23
395558	PETERSON COMPANIES	CS 2023 ADDITION 32	11/21/23	89,025.01
395609	COMMERCIAL DRYWALL	EHS MECHANICAL 09-A	11/29/23	77,771.08
395568	SANTANDER BANK, N.A	X3 2020 IC CE 77	11/21/23	68,970.62
395643	MAERTENS-BRENNY CON	EHS MECHANICAL 03-A	11/29/23	62,506.68
395420	KRAUS-ANDERSON CONS	EHS LTFM - PRE-CONS	11/15/23	58,909.00
395601	BITUMINOUS ROADWAYS	CS 2023 ADDITION 32	11/29/23	57,190.00
395482	COMMERCIAL DRYWALL	CS 2023 ADDITION 09	11/21/23	54,027.30
395420	KRAUS-ANDERSON CONS	CS - SITE SERVICES	11/15/23	51,408.00
395653	NOVA FIRE PROTECTIO	EHS MECHANICAL 21-A	11/29/23	43,532.80
395576	ST CLOUD REFRIGERAT	CS 2023 ADDITION 23	11/21/23	41,170.75
395486	DAKOTA TRUCK UNDERW	INSTALLMENT #6	11/21/23	38,532.00
395517	H&B SPECIALIZED PRO	CS 2023 ADDITION 11	11/21/23	34,953.35
395324	METRO TRANSPORTATIO	OCT23-HHM TRANSPORT	11/08/23	32,361.47
395478	BRAUN INTERTEC CORP	CS CONST TESTING/IN	11/21/23	31,112.00
395410	INTERMEDIATE DISTRI	LEASE LEVY	11/15/23	29,394.82
395515	GRAZZINI BROTHERS &	CS 2023 ADDITION 09	11/21/23	28,500.00
395352	SANTANDER BANK, N.A	FY23 BUS PRINCIPAL	11/08/23	25,177.06
395203	INNOVATIVE OFFICE S	ELC FURNITURE RM 13	11/01/23	24,256.70
395535	KATH FUEL OIL SERVI	DIESEL	11/21/23	23,331.23
395257	AVID CENTER	AVID SEC MEMBERSHIP	11/08/23	22,877.00
395219	METRO TRANSPORTATIO	SEP23-HHM TRANSPORT	11/01/23	22,358.84
395363	TWIN CITY TRANSPORT	OCT23 SPED TRANSPOR	11/08/23	22,349.00
395349	RICHEY ATHLETICS	POLE VAULT PIT & ST	11/08/23	21,950.00
395410	INTERMEDIATE DISTRI	CONTRACTED NSO	11/15/23	20,882.52
395410	INTERMEDIATE DISTRI	ITINERANT	11/15/23	20,501.40
395184	BARTLEY	VISUAL DISPLAY BOAR	11/01/23	19,250.00
395514	GRAYBAR ELECTRIC CO	ECC - EMER COMM UPG	11/21/23	17,907.75
395514	GRAYBAR ELECTRIC CO	SV - EMER COMM UPGR	11/21/23	17,428.51
395461	TEACHERS ON CALL, A	EHS- SUBSTITUTES	11/15/23	16,812.80
395504	ENVISION GLASS INC	CS 2023 ADDITION 08	11/21/23	16,120.55
395420	KRAUS-ANDERSON CONS	CS - CONST MGMT SER	11/15/23	16,061.00
395670	TEACHERS ON CALL, A	EHS - SUBSTITUTES	11/29/23	14,060.80
395588	WOLD ARCHITECTS & E	SVMS LIGHTING REPLA	11/21/23	14,018.27
395670	TEACHERS ON CALL, A	EHS - SUBSTITUTES	11/29/23	13,811.20
395657	PLANSOURCE	SERVICES FOR NOV23	11/29/23	13,728.40
395439	PLANSOURCE	SERVICES FOR OCT23	11/15/23	13,717.06
395652	NCESSE / TIDES CENT	SSEP MISSION 18 -IS	11/29/23	13,500.00
395420	KRAUS-ANDERSON CONS	EHS LTFM - CONST MG	11/15/23	13,475.00
395360	TEACHERS ON CALL, A	EHS -SUBSTITUTE	11/08/23	13,337.60

Check No.	Vendor	Description	Date	Amount
395588	WOLD ARCHITECTS & E	EHS DEFERRED MAINT	11/21/23	12,723.92
395595	AFFINITECH INC	CS VIEWBOARDS	11/29/23	12,258.75
395360	TEACHERS ON CALL, A	SV -SUBSTITUTE	11/08/23	11,865.60
395566	RUSSELL SECURITY RE	VV - DOCK DOORS	11/21/23	11,255.00
395410	INTERMEDIATE DISTRI	CORE FEE	11/15/23	11,151.32
395410	INTERMEDIATE DISTRI	SAFE SCHOOL	11/15/23	11,114.29
395514	GRAYBAR ELECTRIC CO	VV - CC&N LABOR	11/21/23	10,663.23
395342	PHOENIX SCHOOL COUN	SVC GR7/8 OLG QTR 2	11/08/23	10,649.61
395579	STEINBRECHER PAINTI	CS 2023 ADDITION 09	11/21/23	10,640.00
395588	WOLD ARCHITECTS & E	CS 2023 ADDITION	11/21/23	10,639.41
395279	EAGLE BLUFF ENVIRON	10/16-10/18 CAMPING	11/08/23	10,245.50
395420	KRAUS-ANDERSON CONS	EHS LTFM - GEN COND	11/15/23	9,951.34
395299	INSPEC INC	HL EXTERIOR WALL	11/08/23	9,500.00
395639	LANGUAGE LINE SERVI	OCT23 INTERPRETING	11/29/23	9,067.13
395204	INSPEC INC	2023 ROOF REPLACEME	11/01/23	9,000.00
395465	TONENWORKS MUSIC THE	OCT23 MUSIC THERAPY	11/15/23	8,836.00
395670	TEACHERS ON CALL, A	SV - SUBSTITUTES	11/29/23	8,806.40
395400	FLICEK WELDING	CS - ROOFTOP STAIRC	11/15/23	8,800.00
395461	TEACHERS ON CALL, A	CN- SUBSTITUTES	11/15/23	8,748.80
395371	XCEL ENERGY	ECC 9/21-10/22/2023	11/08/23	8,690.43
395670	TEACHERS ON CALL, A	VV - SUBSTITUTES	11/29/23	8,518.40
395564	RIVER BOTTOM PRODUC	NICE WORK TECH SERV	11/21/23	8,500.00
395670	TEACHERS ON CALL, A	CN - SUBSTITUTES	11/29/23	8,499.20
395670	TEACHERS ON CALL, A	CN - SUBSTITUTES	11/29/23	8,107.52
395219	METRO TRANSPORTATIO	AUG23-SPED TRANSPOR	11/01/23	7,951.38
395247	ACRE	PLTW FURNITURE	11/08/23	7,922.50
395263	BSN SPORTS, LLC	VB SYSTEM	11/08/23	7,849.53
395486	DAKOTA TRUCK UNDERW	FINAL PAYROLL AUDIT	11/21/23	7,724.00
395670	TEACHERS ON CALL, A	CS - SUBSTITUTES	11/29/23	7,699.20
395432	MIKKONEN MUSIC LLC	OCT23 AFTER SCHOOL	11/15/23	7,650.00
395461	TEACHERS ON CALL, A	CV- SUBSTITUTES	11/15/23	7,635.20
395461	TEACHERS ON CALL, A	SV- SUBSTITUTES	11/15/23	7,526.40
395237	SANTANDER BANK, N.A	11/15 BUS LEASE PRI	11/01/23	7,509.53
395461	TEACHERS ON CALL, A	VV- SUBSTITUTES	11/15/23	7,462.40
395245	TEACHERS ON CALL, A	EHS - SUBSTITUTES	11/01/23	7,456.00
395360	TEACHERS ON CALL, A	VV -SUBSTITUTE	11/08/23	7,404.80
395360	TEACHERS ON CALL, A	CC -SUBSTITUTE	11/08/23	7,296.00
395541	LUPIENT CHEVROLET O	TRANSMISSION REPAIR	11/21/23	7,285.22
395503	ENVIROBATE	EHS ASBESTOS REMOVA	11/21/23	7,173.81
395670	TEACHERS ON CALL, A	VV - SUBSTITUTES	11/29/23	7,168.00
395446	REGION 6AA	SECTION FOOTBALL TI	11/15/23	7,050.00
395670	TEACHERS ON CALL, A	CC - SUBSTITUTES	11/29/23	7,001.60
395637	JESSEN PRESS INC	EXPERIENCE NEWSLETT	11/29/23	6,917.60
395670	TEACHERS ON CALL, A	SV - SUBSTITUTES	11/29/23	6,912.00
395571	SCHOOL SPECIALTY, L	TABLES BUTCHER BLOC	11/21/23	6,693.92
395598	BEMIDJI STATE UNIVE	FALL23 CONCURR ENRO	11/29/23	6,600.00
395670	TEACHERS ON CALL, A	CV - SUBSTITUTES	11/29/23	6,592.00
395461	TEACHERS ON CALL, A	CC- SUBSTITUTES	11/15/23	6,412.80
395461	TEACHERS ON CALL, A	HL- SUBSTITUTES	11/15/23	6,156.80
395286	FRASER CHILD AND FA	SEP23 CONSULTATIONS	11/08/23	6,006.00
395670	TEACHERS ON CALL, A	CS - SUBSTITUTES	11/29/23	6,003.20
395360	TEACHERS ON CALL, A	CN -SUBSTITUTE	11/08/23	5,996.80
395360	TEACHERS ON CALL, A	CS -SUBSTITUTE	11/08/23	5,984.00
395360	TEACHERS ON CALL, A	HL -SUBSTITUTE	11/08/23	5,971.20
395360	TEACHERS ON CALL, A	CV -SUBSTITUTE	11/08/23	5,926.40
395180	APPLE INC	IPADS FOR SPED	11/01/23	5,880.00
395377	APPLE INC	20 IPADS - SPED	11/15/23	5,880.00
395670	TEACHERS ON CALL, A	HL - SUBSTITUTES	11/29/23	5,676.80
395340	PARALLEL TECHNOLOGI	VVMS CABLING	11/08/23	5,405.22
395212	KINECT ENERGY, INC	SV - SEPT23 SERVICE	11/01/23	5,343.10
395670	TEACHERS ON CALL, A	CV - SUBSTITUTES	11/29/23	5,286.40
395461	TEACHERS ON CALL, A	CS- SUBSTITUTES	11/15/23	5,260.80
395245	TEACHERS ON CALL, A	SV - SUBSTITUTES	11/01/23	5,024.00
395457	SQUIRES, WALDSPURGE	"LEGAL SERV: MISC,	11/15/23	5,020.89
395543	MAERTENS-BRENNY CON	CS 2023 ADDITION 06	11/21/23	5,011.25

Check No.	Vendor	Description	Date	Amount
395455	SOUTHWEST CHRISTIAN	NON PUB TRANS 22-23	11/15/23	5,011.24
395447	RIGHT ANGLE STUDIO	WINTER/SPR CATALOG	11/15/23	5,000.00
395410	INTERMEDIATE DISTRI	HTP-GEN ED	11/15/23	4,801.51
395539	LEXIA LEARNING SYST	LEXIA ASPIRE LICENS	11/21/23	4,800.00
395444	RADAR CONSULTING LL	MONTHLY RECRUIT FEE	11/15/23	4,800.00
395631	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/29/23	4,700.00
395670	TEACHERS ON CALL, A	HL - SUBSTITUTES	11/29/23	4,652.80
395661	RIVER BOTTOM PRODUC	NICE WORK LABOR	11/29/23	4,650.00
395410	INTERMEDIATE DISTRI	LONG TERM FACILITIE	11/15/23	4,620.79
395523	IMAGINE LEARNING, L	LANG & LIT DISTRICT	11/21/23	4,500.00
395462	THE I LOVE U GUYS F	LOVE U GUYS TRAININ	11/15/23	4,500.00
395661	RIVER BOTTOM PRODUC	SET DESIGN	11/29/23	4,400.00
395368	WESTMARK PRODUCTION	CONCERT BAND SETUP	11/08/23	4,400.00
395310	KATH FUEL OIL SERVI	UNLEADED	11/08/23	4,360.51
395410	INTERMEDIATE DISTRI	TRANS DISABLED	11/15/23	4,349.74
395245	TEACHERS ON CALL, A	CC - SUBSTITUTES	11/01/23	4,326.40
395363	TWIN CITY TRANSPORT	OCT23 HHM TRANSPORT	11/08/23	4,314.00
395256	ASTLEFORD INTERNATI	INJECTORS	11/08/23	4,244.94
395670	TEACHERS ON CALL, A	CC - SUBSTITUTES	11/29/23	4,179.20
395178	ADVANCED IMAGING SO	LEASE 11.08 0631790	11/01/23	4,151.77
395594	ADVANCED IMAGING SO	LEASE 12.08 0631790	11/29/23	4,151.77
395245	TEACHERS ON CALL, A	CN - SUBSTITUTES	11/01/23	4,151.04
395359	SUNBELT STAFFING LL	SLP STAFFING - B.I.	11/08/23	4,096.88
395668	SUNBELT STAFFING LL	SLP STAFFING - B.I.	11/29/23	4,096.88
395668	SUNBELT STAFFING LL	SLP STAFFING - B.I.	11/29/23	4,096.88
395461	TEACHERS ON CALL, A	ND- SUBSTITUTES	11/15/23	4,062.72
395373	95 PERCENT GROUP LL	MULTI SUBSCRIPTIONS	11/15/23	4,000.00
395245	TEACHERS ON CALL, A	HL - SUBSTITUTES	11/01/23	3,974.40
395272	CROSTOWN MECHANICA	CS - COMPRESSOR MAI	11/08/23	3,970.02
395554	RICHARD D MROS	SADIES DJ SERVICES	11/21/23	3,950.00
395244	SUNBELT STAFFING LL	SLP STAFFING - B.I.	11/01/23	3,933.00
395245	TEACHERS ON CALL, A	CS - SUBSTITUTES	11/01/23	3,891.20
395588	WOLD ARCHITECTS & E	DW 2024 LTFM	11/21/23	3,744.30
395588	WOLD ARCHITECTS & E	DW 2024 LTFM	11/21/23	3,744.30
395410	INTERMEDIATE DISTRI	ALC-STABILIZATION F	11/15/23	3,704.76
395245	TEACHERS ON CALL, A	VV - SUBSTITUTES	11/01/23	3,680.00
395239	SCHOOL SERVICE EMPL	UNION DUES W/HOLDIN	11/01/23	3,662.76
395240	SCHOOL SPECIALTY, L	FALL ART SUPPLIES	11/01/23	3,596.47
395570	SCHOOL SERVICE EMPL	UNION DUES W/HOLDIN	11/21/23	3,559.77
395584	UNITED NATIONS ASSO	FALL '23 MODEL UN F	11/21/23	3,535.00
395589	1EDTECH CONSORTIUM	FEB24-JAN25 MEMBERS	11/29/23	3,500.00
395569	SCHMITT MUSIC COMPA	EASTMAN 1/2 CELLO 3	11/21/23	3,465.00
395670	TEACHERS ON CALL, A	ND - SUBSTITUTES	11/29/23	3,374.08
395352	SANTANDER BANK, N.A	FY23 BUS INTEREST	11/08/23	3,373.95
395574	SOURCEWELL	ONGOING ADVANTAGE	11/21/23	3,330.00
395360	TEACHERS ON CALL, A	ND -SUBSTITUTE	11/08/23	3,308.80
395469	AFFINITECH INC	VIEWSONIC MONITORS	11/21/23	3,307.17
395549	MINNESOTA SCHOOL EM	UNION DUES W/HOLDIN	11/21/23	3,280.62
395560	PRAIRIE ELECTRIC CO	ECC - BLEACHER LIGH	11/21/23	3,279.00
395365	WASTE MANAGEMENT OF	EHS - NOV23 SERVICE	11/08/23	3,237.75
395382	BENEFIT EXTRAS, INC	OCT23 HRA ADMIN	11/15/23	3,206.25
395649	THE MUSIC MART	YEP-201 EUPHONIUMS	11/29/23	3,200.00
395216	MEGAN KOOMAN	911-B2280-1 GYMNAST	11/01/23	3,046.75
395670	TEACHERS ON CALL, A	ND - SUBSTITUTES	11/29/23	2,966.40
395383	BRAUN INTERTEC CORP	EHS 2023 MECHANICAL	11/15/23	2,893.00
395382	BENEFIT EXTRAS, INC	NOV23 HRA ADMIN	11/15/23	2,883.75
395551	NASSEFF MECHANICAL	CS 2023 ADDITION 21	11/21/23	2,881.70
395660	RELATE COUNSELING C	CHEM HEALTH #2 OF 1	11/29/23	2,880.00
395466	XCEL ENERGY	BUS 9/21-10/23/2023	11/15/23	2,848.84
395306	JESSEN PRESS INC	KINDERGARTEN MAILER	11/08/23	2,833.00
395310	KATH FUEL OIL SERVI	UNLEADED	11/08/23	2,828.95
395243	SUMMIT FIRE PROTECT	BUS-5 YR INSPECTION	11/01/23	2,825.00
395487	DASH SPORTS LLC	1013-B2230 AFTER SC	11/21/23	2,799.30
395535	KATH FUEL OIL SERVI	UNLEADED	11/21/23	2,752.42
395229	NORTHFIELD LINES IN	FIELD TRIP MOTORBUS	11/01/23	2,655.11

Check No.	Vendor	Description	Date	Amount
395209	JESSEN PRESS INC	POSTAGE: EXPERIENCE	11/01/23	2,645.40
395245	TEACHERS ON CALL, A	CV - SUBSTITUTES	11/01/23	2,636.80
395591	93 SKIP LLC	CN - OCT23 SOLAR PR	11/29/23	2,630.60
395244	SUNBELT STAFFING LL	SLP STAFFING - B.I.	11/01/23	2,594.69
395648	MULTILINGUAL WORD I	OCT23 INTERPRETING	11/29/23	2,590.85
395291	GROUP HEALTH INC-WO	MANAGED CARE PROG J	11/08/23	2,565.00
395300	INSTITUTE FOR ENVIR	EHS-ASBESTOS REMOVA	11/08/23	2,518.88
395263	BSN SPORTS, LLC	VB SYSTEM	11/08/23	2,500.00
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	2,500.00
395564	RIVER BOTTOM PRODUC	NICE WORK MATERIALS	11/21/23	2,500.00
395603	BSN SPORTS, LLC	SCHOOL STORE HOODIE	11/29/23	2,483.00
395371	XCEL ENERGY	ND 9/21-10/22/2023	11/08/23	2,451.15
395542	MACKIN EDUCATIONAL	BOOKS FOR ND	11/21/23	2,428.06
395581	THREE RIVERS PARK D	ALPINE ROOM RENTALS	11/21/23	2,425.00
395410	INTERMEDIATE DISTRI	ALC	11/15/23	2,403.88
395379	BATTERIES R US	POWER SUPPLY MAINT	11/15/23	2,336.52
395420	KRAUS-ANDERSON CONS	CS - GENERAL CONDIT	11/15/23	2,330.02
395580	THE TESSMAN COMPANY	EHS - ICE MELT	11/21/23	2,305.00
395580	THE TESSMAN COMPANY	DW - ICE MELT	11/21/23	2,305.00
395480	CHRISTINE JOHNSON	NOV23 INDIAN ED CON	11/21/23	2,250.00
395223	MINNESOTA SCHOOL EM	UNION DUES W/HOLDIN	11/01/23	2,238.97
395561	PROCARE THERAPY	11/10 COTA - K.R.	11/21/23	2,178.92
395212	KINECT ENERGY, INC	VV - SEPT23 SERVICE	11/01/23	2,155.55
395241	SIGN PRO	LOGO WRAP FOR TRAIL	11/01/23	2,144.42
395641	LUMEN TECHNOLOGIES	DO 10/12-11/11/23	11/29/23	2,136.18
395347	PROCARE THERAPY	10/27 COTA - K.R.	11/08/23	2,128.00
395300	INSTITUTE FOR ENVIR	ECC-ASBESTOS REMOVA	11/08/23	2,127.00
395627	INESE KRIEVANS	918-A SUN/MOONBEAMS	11/29/23	2,100.00
395593	ADVANCED IMAGING SO	HIGH SCHOOL 10/23	11/29/23	2,034.84
395332	MN CHEERLEADING COA	STATE CHEER ENTRY	11/08/23	2,027.00
395614	EBSCO INFORMATION S	DW-MAGAZINE RENEWAL	11/29/23	2,023.07
395227	MULTILINGUAL WORD I	SEP23 INTERPRETING	11/01/23	2,004.95
395373	95 PERCENT GROUP LL	ADSI5 STAFF SUBSC	11/15/23	2,000.00
395187	BSN SPORTS, LLC	22-23 BTRACK UNIFOR	11/01/23	2,000.00
395593	ADVANCED IMAGING SO	ECC/DO 10/23	11/29/23	1,977.07
395625	HORIZON COMMERCIAL	POOL CHEMICALS	11/29/23	1,968.40
395608	CESO COMMUNICATIONS	NOV23 COMM SUPPORT	11/29/23	1,950.00
395493	DUNHAM ASSOCIATES I	EHS 23-26 RENO PROF	11/21/23	1,950.00
395629	INSTITUTE FOR ENVIR	DW - H&S MGMT SERVI	11/29/23	1,944.75
395197	GOPHER/PLAY WITH A	PLAYGROUND EQUIPMEN	11/01/23	1,863.40
395365	WASTE MANAGEMENT OF	SV - NOV23 SERVICE	11/08/23	1,841.16
395556	PAINTING BY NAKASON	WEIGHT RM WALL DAMA	11/21/23	1,840.00
395661	RIVER BOTTOM PRODUC	SET SUPPLIES	11/29/23	1,839.00
395235	PROCARE THERAPY	10/20 COTA - K.R.	11/01/23	1,824.00
395255	ARVIG	NOV23 INTERNET FEES	11/08/23	1,807.62
395631	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/29/23	1,800.00
395258	BAUER BUILT INC	TIRES	11/08/23	1,784.73
395219	METRO TRANSPORTATIO	AUG23-HHM TRANSPORT	11/01/23	1,765.17
395586	WESTMARK PRODUCTION	VIDEO RECORD CONCERT	11/21/23	1,750.00
395454	SEVER'S FALL FESTIV	KC FALL FEST TICKET	11/15/23	1,748.00
395585	UNIVERSITY OF MINNE	FALL 2023 CIS	11/21/23	1,740.00
395667	SUMMIT FIRE PROTECT	EHS - FIRE ALARM IN	11/29/23	1,709.00
395198	GRAINGER	FOUNDATIONS - PALLET RA	11/01/23	1,690.89
395300	INSTITUTE FOR ENVIR	H&S MANAGEMENT	11/08/23	1,629.98
395459	SUMMIT FIRE PROTECT	HL - SPRINKLER INSP	11/15/23	1,625.00
V19212	ANDREW J BEATON	MAC LAPTOP PURCHASE	11/01/23	1,593.14
395563	RIGHT-WAY CAULKING	CS 2023 ADDITION 07	11/21/23	1,575.10
395425	LRS PORTABLES LLC	KUHLMAN 9/22-11/16	11/15/23	1,540.00
395473	AVHS SPEECH & DEBAT	11/3-11/5 DEBATE EN	11/21/23	1,505.00
395276	DAVID WEBB -- HOMER	EXECUTIVE COACHING	11/08/23	1,500.00
395518	HAMDE DAOUD	FACILITATION: FOCUS	11/21/23	1,500.00
395214	LEXIA LEARNING SYST	354693 LETRS 2ND ED	11/01/23	1,500.00
395265	CAPSTONE PRESS INC	CV - PEPPEGO	11/08/23	1,499.00
395587	WINSOR LEARNING INC	SS2 INTERVENTION SE	11/21/23	1,495.00
395380	BAYADA HOME HEALTH	SCHOOL NURSE - D.S.	11/15/23	1,472.50

Check No.	Vendor	Description	Date	Amount
395187	BSN SPORTS, LLC	BBSKTBALL EQUIPMENT	11/01/23	1,471.97
395604	BUSINESS ESSENTIALS	8.5X11 WHITE QTY 40	11/29/23	1,460.00
395212	KINECT ENERGY, INC	HL -SEPT23 SERVICE	11/01/23	1,459.87
395632	IWS - INNOVATIONAL	OCT23 SYSTEM MGMT	11/29/23	1,445.32
395259	BAYADA HOME HEALTH	SCHOOL NURSE - D.S.	11/08/23	1,426.00
395590	93 HOP LLC	BUS - OCT23 SOLAR P	11/29/23	1,390.60
395568	SANTANDER BANK, N.A	X3 2020 IC CE 77	11/21/23	1,389.38
395365	WASTE MANAGEMENT OF	VV - NOV23 SERVICE	11/08/23	1,378.84
395305	JERRY'S PRINTING	DRIVERS MANUALS	11/08/23	1,368.00
395372	ZOHO CORPORATION	MANAGE ENGINE SUBSC	11/08/23	1,366.00
395597	BAYADA HOME HEALTH	SCHOOL NURSE - D.S.	11/29/23	1,348.50
395212	KINECT ENERGY, INC	EHS - SEPT23 SERVIC	11/01/23	1,344.46
395433	MINNEHAHA ACADEMY	NON PUB TRANS 22-23	11/15/23	1,327.64
395547	MEYER INK SCREEN PR	T-SHIRTS FOR CHEER	11/21/23	1,314.00
395323	METRO ELEVATOR	ECC - NOV23 ELEVATO	11/08/23	1,313.00
395214	LEXIA LEARNING SYST	354706 LETRS PARTIC	11/01/23	1,312.00
395280	EANES INDEPENDENT S	CONSORTIUM 2036 FEE	11/08/23	1,308.07
395613	EBERT CONSTRUCTION	EHS MECHANICAL 06-A	11/29/23	1,303.73
395597	BAYADA HOME HEALTH	SCHOOL NURSE - D.S.	11/29/23	1,302.00
395237	SANTANDER BANK, N.A	11/15 BUS LEASE INT	11/01/23	1,300.47
395479	CDW GOVERNMENT	AZURE OVERAGES	11/21/23	1,300.27
395267	CESO COMMUNICATIONS	EVP - VIRTUAL AD	11/08/23	1,268.55
395365	WASTE MANAGEMENT OF	ECC - NOV23 SERVICE	11/08/23	1,249.68
395212	KINECT ENERGY, INC	CC - SEPT23 SERVICE	11/01/23	1,232.34
395191	DAVID WEBB -- HOMER	PRESENTATION/TRAINI	11/01/23	1,231.44
395438	NOODLE TOOLS INC	23-24 EHS RENEWAL	11/15/23	1,229.00
395670	TEACHERS ON CALL, A	ELC/ECSE-SUBSTITUTE	11/29/23	1,207.04
395341	PARTNERED LLC	10/24 BOARD WORKSHO	11/08/23	1,200.00
395457	SQUIRES, WALDSPURGE	LEGAL SERV: S.S.S.	11/15/23	1,192.50
395395	ELECTRIC MOTOR REPA	SGR KIT	11/15/23	1,187.00
395593	ADVANCED IMAGING SO	CONCORD 10/23	11/29/23	1,182.76
395463	TIMECLOCK PLUS DATA	IMPLEMENTATION SVS	11/15/23	1,180.00
395187	BSN SPORTS, LLC	BASEBALL EQUIPMENT	11/01/23	1,175.90
395588	WOLD ARCHITECTS & E	CS 2023 LTFM	11/21/23	1,145.55
395190	DASH SPORTS LLC	NO SCHOOL 1019-B224	11/01/23	1,144.50
395187	BSN SPORTS, LLC	BLAX EQUIPMENT	11/01/23	1,144.01
395201	HOGLUND BUS COMPANY	EGR VALVES/SENSORS	11/01/23	1,129.38
395382	BENEFIT EXTRAS, INC	OCT23 HSA ADMIN	11/15/23	1,125.00
395382	BENEFIT EXTRAS, INC	NOV23 HSA ADMIN	11/15/23	1,125.00
395555	OLD LOG THEATRE LTD	12/13 FIELD TRIP	11/21/23	1,120.00
395588	WOLD ARCHITECTS & E	CS PARK/SITE IMPROV	11/21/23	1,114.70
395245	TEACHERS ON CALL, A	ND - SUBSTITUTES	11/01/23	1,113.60
395184	BARTLEY	CN TOILET COMPARTME	11/01/23	1,112.00
395295	HORIZON COMMERCIAL	POOL CHEMICALS	11/08/23	1,102.72
395273	DAIKIN APPLIED	COMPRESSOR SERVICE	11/08/23	1,095.00
395624	HOGLUND BUS COMPANY	EGR	11/29/23	1,092.59
395212	KINECT ENERGY, INC	ECC - SEPT23 SERVIC	11/01/23	1,088.18
395656	PAINTERTAINMENT, LL	1/26/24 UNIFIED EVE	11/29/23	1,080.00
395365	WASTE MANAGEMENT OF	CS - NOV23 SERVICE	11/08/23	1,068.63
395278	DUNHAM ASSOCIATES I	CS ADDITION PROF SE	11/08/23	1,060.00
395225	MN STATE HS LEAGUE	10/12 BSOCER SECTI	11/01/23	1,057.00
395280	EANES INDEPENDENT S	CONSORTIUM 2036 MEA	11/08/23	1,050.99
395256	ASTLEFORD INTERNATI	SENSORS	11/08/23	1,048.23
395410	INTERMEDIATE DISTRI	CAREER & TECH	11/15/23	1,045.28
395678	WATERTEK TD LLC	DW - STEAMER FILTER	11/29/23	1,044.97
395597	BAYADA HOME HEALTH	SCHOOL NURSE - E.B.	11/29/23	1,044.00
395192	DIESEL COMPONENTS I	TURBO ACTUATOR	11/01/23	1,022.45
395365	WASTE MANAGEMENT OF	CC - NOV23 SERVICE	11/08/23	1,017.57
395388	COMMERCIAL ROOFING	SV - EXTERIOR UPDAT	11/15/23	1,014.00
395624	HOGLUND BUS COMPANY	CABLES	11/29/23	1,003.00
395266	CAPTIVATE MEDIA & C	VIDEO CREATION	11/08/23	1,000.00
395605	CAPTIVATE MEDIA & C	VIDEO CREATION	11/29/23	1,000.00
395647	MOMENTUM TRUCK GROU	INSPECTION DEDUCTIB	11/29/23	1,000.00
395185	BAYADA HOME HEALTH	SCHOOL NURSE - D.S.	11/01/23	992.00
395532	JESSEN PRESS INC	CHOIR CONCERT PROGR	11/21/23	985.00

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395399	FLEET PRIDE	LOADER CYLINDER REP	11/15/23	981.55
395616	ELECTRIC MOTOR REPA	BA 1.5 4P OD 145T S	11/29/23	979.85
395520	HOGLUND BUS COMPANY	HOSES	11/21/23	976.12
395406	HALLS OF MAGIC LLC	KC CC MAGICE SHOWS	11/15/23	975.00
395593	ADVANCED IMAGING SO	NORMANDALE 10/23	11/29/23	973.71
395259	BAYADA HOME HEALTH	SCHOOL NURSE - E.B.	11/08/23	972.00
395577	STAGES THEATRE COMP	12/14 CV BEAUTY & B	11/21/23	969.50
395333	MTI DISTRIBUTING IN	MACHINE REPAIR	11/08/23	945.32
395333	MTI DISTRIBUTING IN	MACHINE REPAIR	11/08/23	945.31
395260	BAYCOM INC	WALKIE REPAIRS	11/08/23	943.28
395365	WASTE MANAGEMENT OF	CN - NOV23 SERVICE	11/08/23	936.17
395582	TITAN MACHINERY - S	CUTTING EDGES	11/21/23	930.00
395580	THE TESSMAN COMPANY	CS - ICE MELT	11/21/23	922.00
395475	BAYADA HOME HEALTH	SCHOOL NURSE - D.S.	11/21/23	914.50
395436	NAC MECHANICAL & EL	LIEBERT WORK	11/15/23	904.00
395625	HORIZON COMMERCIAL	POOL VAC REPAIR	11/29/23	903.68
395593	ADVANCED IMAGING SO	CORNELIA 10/23	11/29/23	903.44
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	900.00
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	900.00
395300	INSTITUTE FOR ENVIR	CS-ASBESTOS REMOVAL	11/08/23	893.69
395593	ADVANCED IMAGING SO	COUNTRYSIDE 10/23	11/29/23	889.57
395521	HOUGHTON MIFFLIN HA	MATH IN FOCUS: GRD	11/21/23	884.00
395630	ISAIAH AND/OR HANNA	NOV23 MILEAGE	11/29/23	880.32
395593	ADVANCED IMAGING SO	SOUTHVIEW 10/23	11/29/23	871.53
395488	DECA	23-24 DECA DUES	11/21/23	871.00
395418	JERRY'S PRINTING	HORNET NOTEPADS	11/15/23	870.00
395225	MN STATE HS LEAGUE	10/12 GSOCER SECTI	11/01/23	867.00
395593	ADVANCED IMAGING SO	CREEK VALLEY 10/23	11/29/23	866.44
395321	MASSP -MN ASSOC OF	MEMBERSHIP - E.L.	11/08/23	865.00
395321	MASSP -MN ASSOC OF	MEMBERSHIP - P.B.	11/08/23	865.00
395338	NORTHSTAR MEDIA INC	ZEPHYRUS PRINTING	11/08/23	863.95
V19213	VALERIE E BURKE	MEDICARE SUPPLEMENT	11/01/23	863.40
395459	SUMMIT FIRE PROTECT	EHS - SPRINKLER INS	11/15/23	863.00
395245	TEACHERS ON CALL, A	EL/ECSE-SUBSTITUTES	11/01/23	857.60
395484	CROSSTOWN MECHANICA	HVAC REPAIR	11/21/23	855.30
395527	ITSAVVY LLC	SCREEN DEDUCT/BATTE	11/21/23	850.00
395536	KATHERINE MCGRAW	OCT23 FITNESS CLASS	11/21/23	848.75
395249	ALL STRINGS ATTACHE	INSTRUMENT REPAIRS	11/08/23	845.62
395212	KINECT ENERGY, INC	CS - SEPT23 SERVICE	11/01/23	830.21
395670	TEACHERS ON CALL, A	ELC/ECSE-SUBSTITUTE	11/29/23	824.32
395533	JOHNSON CONTROLS FI	FIRE PANEL ALARMS	11/21/23	820.18
395395	ELECTRIC MOTOR REPA	(1) WW 5HPOD182/4T3	11/15/23	813.60
395389	COREY HICKNER-JOHN	EDIT/REV FALL CONTE	11/15/23	811.00
395358	STAGES THEATRE COMP	12/13 BEAUTY & BEAS	11/08/23	808.00
395366	WEST 44TH STREET GR	FAST FACTS BROCHURE	11/08/23	807.50
395443	PROCARE THERAPY	11/03 COTA - K.R.	11/15/23	804.08
395582	TITAN MACHINERY - S	CUTTING EDGE PUSHER	11/21/23	792.00
395264	BUSINESS ESSENTIALS	WHITE 8.5X11 QTY 20	11/08/23	790.00
395339	NOW MICRO INC	CONSULTING SERVICES	11/08/23	787.50
395522	HOUSE OF NOTE	FALL INSTRUMENT REP	11/21/23	775.00
395593	ADVANCED IMAGING SO	VALLEYVIEW 10/23	11/29/23	774.05
395224	MN CHEERLEADING COA	STATE COMPETITION F	11/01/23	768.00
395376	ALLEGRA EDEN PRAIRI	DRAMA POSTERS	11/15/23	766.60
395277	DEPARTMENT OF HUMAN	SFY 2023 IEP ADMIN	11/08/23	766.00
395434	MINNESOTA TUTORING	ACT 1001-B2218	11/15/23	750.00
395228	NATIONAL SPEECH & D	EHS DEBATE DUES	11/01/23	749.00
395645	MIDWEST BUS PARTS I	PARK BRAKE	11/29/23	744.48
395659	PROPIO LANGUAGE SER	OCT23 ONSITE INTREP	11/29/23	742.50
V19213	VALERIE E BURKE	MEDICARE	11/01/23	729.00
395650	MY SPIRIT EXPERIENC	PARANORMAL 1023-A11	11/29/23	728.00
395445	RAINDROP IRRIGATION	EHS-BLOWOUT IRRIGAT	11/15/23	725.00
395445	RAINDROP IRRIGATION	VV-BLOWOUT IRRIGATI	11/15/23	725.00
395468	SPORTS PRO LLC	WEIGHT RM MAINTENAN	11/21/23	717.00
395593	ADVANCED IMAGING SO	HIGHLANDS 10/23	11/29/23	715.29
395627	INESE KRIEVANS	INDIV PIANO 918-A	11/29/23	710.50

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395470	ALLEGRA EDEN PRAIRI	STRONG BEHAVIOR PAD	11/21/23	710.00
V19298	CARA RIECKENBERG	MESPA MEMBERSHIP	11/15/23	703.00
395396	ELLA WASSERMAN	INDIV PIANO 909-A12	11/15/23	700.00
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	700.00
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	700.00
395377	APPLE INC	IPAD CASES	11/15/23	699.00
395300	INSTITUTE FOR ENVIR	CC-ASBESTOS REMOVAL	11/08/23	690.00
395454	SEVER'S FALL FESTIV	KC FALL FEST ADMISS	11/15/23	684.00
395616	ELECTRIC MOTOR REPA	NEW MOTOR	11/29/23	682.86
395366	WEST 44TH STREET GR	23-24 DW CALENDAR	11/08/23	680.00
395445	RAINDROP IRRIGATION	BUS-BLOWOUT IRRIGAT	11/15/23	675.00
395301	ISAIAH AND/OR HANNA	OCT23 MILEAGE	11/08/23	674.38
395511	GILBERT MECHANICAL	MECHANICAL ISSUES	11/21/23	674.00
395283	EDUCATORS BENEFIT C	403(B) ADMIN&COMP F	11/08/23	667.29
395283	EDUCATORS BENEFIT C	403(B) ADMIN&COMP F	11/08/23	667.29
395263	BSN SPORTS, LLC	VB POWER CART	11/08/23	665.00
395374	ACME TOOLS PLYMOUTH	DW TOOLS PURCHASE	11/15/23	662.99
395636	JERRY'S PRINTING	PLAY PROGRAMS	11/29/23	660.00
395640	LEXIA LEARNING SYST	CORE 5 READING	11/29/23	660.00
395675	UNIVERSITY LANGUAGE	INTERPRETER-GEN ED	11/29/23	655.26
395642	MACKIN EDUCATIONAL	BOOKS FOR CC	11/29/23	646.15
395489	DECKER INC	CORKBOARD STRIPS	11/21/23	644.72
395458	STATE SUPPLY COMPAN	REPAIR SUPPLIES	11/15/23	642.57
V19369	TROY STEIN	FALL23 SPORTS MILEA	11/29/23	640.33
395394	DAVID WEBB -- HOMER	2 HRS W/CORE TEAM	11/15/23	631.44
395202	IDENTISYS INC	ID PRINTER WARRANTY	11/01/23	625.00
395285	FOLLETT CONTENT SOL	BOOKS FOR CN	11/08/23	620.79
395178	ADVANCED IMAGING SO	LEASE 11.08 0631790	11/01/23	612.00
395594	ADVANCED IMAGING SO	LEASE 12.08 0631790	11/29/23	612.00
395441	PRAIRIE RESTORATION	PLANT MANAGEMENT	11/15/23	610.00
395622	FROST INC	EHS - LIQUID DE-ICE	11/29/23	608.12
395622	FROST INC	VV - LIQUID DE-ICE	11/29/23	608.12
395362	TITAN MACHINERY - S	LOADER PARTS	11/08/23	605.00
395496	EDINA BOYS LACROSSE	9/22 STADIUM CLEANU	11/21/23	600.00
395396	ELLA WASSERMAN	INDIV PIANO 911-A12	11/15/23	600.00
395525	INTERMEDIATE DISTRI	REUNIFICAITON TRAIN	11/21/23	600.00
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	600.00
395212	KINECT ENERGY, INC	CN - SEPT23 SERVICE	11/01/23	599.64
395355	SIGNATURE CONCEPTS	STAFF T-SHIRTS	11/08/23	598.72
395212	KINECT ENERGY, INC	CV - SEPT23 SERVICE	11/01/23	580.79
395571	SCHOOL SPECIALTY, L	GRD K ART ORDER	11/21/23	574.60
395675	UNIVERSITY LANGUAGE	INTERPRETER-GEN ED	11/29/23	573.41
395298	INGCO INTERNATIONAL	AUG23 TRANSLATION S	11/08/23	563.20
395365	WASTE MANAGEMENT OF	CV - NOV23 SERVICE	11/08/23	560.73
395582	TITAN MACHINERY - S	PLOW COUPLER	11/21/23	557.87
395572	SCHWICKERT'S TECTA	EHS - RPZ INSPECTIO	11/21/23	555.00
395566	RUSSELL SECURITY RE	ELECTRIC DOOR STRIK	11/21/23	550.00
395368	WESTMARK PRODUCTION	DALLAS BRASS SETUP	11/08/23	550.00
395231	ODP BUSINESS SOLUTI	GRD 2 BINDERS	11/01/23	546.44
395459	SUMMIT FIRE PROTECT	VESDA INSPECTIONS	11/15/23	535.00
395629	INSTITUTE FOR ENVIR	CS - 2023 ASBESTOS	11/29/23	524.00
395408	HORIZON COMMERCIAL	POOL TEST CHEMICALS	11/15/23	521.22
395426	MACKIN EDUCATIONAL	BOOKS FOR CONCORD	11/15/23	520.20
395334	THE MUSIC MART	BAND SUPPLIES	11/08/23	518.50
395481	CITY OF EDINA - POL	FALL FEST SECURITY	11/21/23	517.50
395360	TEACHERS ON CALL, A	ELC/ECSE -SUBSTITUT	11/08/23	512.00
395603	BSN SPORTS, LLC	FOOTBALLS	11/29/23	505.95
395497	EDINA BOYS SWIM & D	9/14 STADIUM CLEANU	11/21/23	500.00
395498	EDINA BOYS XC BOOST	10/27 STADIUM CLEAN	11/21/23	500.00
395500	EDINA GIRLS CROSS C	10/18 STADIUM CLEAN	11/21/23	500.00
395499	EDINA GIRLS SOCCER	10/6 STADIUM CLEANU	11/21/23	500.00
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	500.00
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	500.00
395654	NOW MICRO INC	DOMAIN ASSISTANCE	11/29/23	500.00
395544	MCEA	FALL CONFERENCE - R	11/21/23	499.00

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V19371	MARK A THONE	WAX SUPPLIES FOR SK	11/29/23	492.25
395425	LRS PORTABLES LLC	EHS UNIT 9/22-11/16	11/15/23	490.00
395578	STATE SUPPLY COMPAN	PARTS FOR 3 BOILERS	11/21/23	488.07
395185	BAYADA HOME HEALTH	SCHOOL NURSE - E.B.	11/01/23	486.00
395380	BAYADA HOME HEALTH	SCHOOL NURSE - E.B.	11/15/23	486.00
395475	BAYADA HOME HEALTH	SCHOOL NURSE - E.B.	11/21/23	486.00
395445	RAINDROP IRRIGATION	ECC-BLOWOUT IRRIGAT	11/15/23	483.34
395445	RAINDROP IRRIGATION	SV-BLOWOUT IRRIGATI	11/15/23	483.33
395445	RAINDROP IRRIGATION	CC-BLOWOUT IRRIGATI	11/15/23	483.33
395413	ISD 885 - STMA PUBL	MS CHEER COMP ENTRY	11/15/23	480.00
395329	MINNESOTA MEMORY IN	CB REPAIR PARTS	11/08/23	479.80
395196	GENERAL PARTS LLC	DESCALER FOR STEAME	11/01/23	476.42
395646	MIKE'S SEPTIC SERVI	PUMP IN CONCESSIONS	11/29/23	475.00
395483	COMMERCIAL INFRASTR	CC-INSTALL CAT 6 DR	11/21/23	470.00
395365	WASTE MANAGEMENT OF	HL - NOV23 SERVICE	11/08/23	467.92
395617	ELIZABETH POCH	921-A12XX PIANO	11/29/23	462.00
395580	THE TESSMAN COMPANY	HL - ICE MELT	11/21/23	461.00
395580	THE TESSMAN COMPANY	CV - ICE MELT	11/21/23	461.00
395580	THE TESSMAN COMPANY	CN - ICE MELT	11/21/23	461.00
395580	THE TESSMAN COMPANY	CC- ICE MELT	11/21/23	461.00
395580	THE TESSMAN COMPANY	SV - ICE MELT	11/21/23	461.00
395580	THE TESSMAN COMPANY	ECC/ND - ICE MELT	11/21/23	461.00
395472	AMSOIL INC	DW - TRANS HYD FLUI	11/21/23	458.98
395367	WEST MUSIC COMPANY	MUSIC SUPPLIES	11/08/23	453.38
395299	INSPEC INC	VV ROOF/WALLS	11/08/23	450.00
395484	CROSSTOWN MECHANICA	VV WALK-IN FREEZER	11/21/23	447.68
395460	SUMMIT INFORMATION	NETWORK ITEMS	11/15/23	444.87
395207	JERRY'S FOODS EDINA	FALL FEST DONUTS	11/01/23	440.00
395430	METRO ELEVATOR	VV - ELEVATOR REPAI	11/15/23	436.25
395281	EAST RIDGE HIGH SCH	10/28 DEBATE ENTRY	11/08/23	434.00
395459	SUMMIT FIRE PROTECT	EXTINGUISHER INSPEC	11/15/23	420.06
395305	JERRY'S PRINTING	CIRCLE MAGNETS	11/08/23	415.00
395215	MARIE FINCH-KOINUMA	FALL SHOW CONSULT	11/01/23	414.00
395492	DRAIN PRO PLUMBING	PLUGGED DRAIN	11/21/23	412.50
395386	CENTURYLINK	SV 11/01-11/30/23	11/15/23	411.18
395461	TEACHERS ON CALL, A	ELC/ECSE- SUBSTITUT	11/15/23	409.60
395520	HOGLUND BUS COMPANY	HOSES	11/21/23	405.42
395673	TUTTLE'S EAT BOWL P	11/3 FIELD TRIP	11/29/23	405.00
395240	SCHOOL SPECIALTY, L	FALL ART SUPPLIES	11/01/23	402.29
395222	MINNESOTA JUNIOR HI	23-24 VV REGISTRATI	11/01/23	400.00
395544	MCEA	FALL CONFERENCE - A	11/21/23	399.00
395369	WESTWOOD HILLS NATU	10/10-11 FIELD TRIP	11/08/23	396.00
395599	BILL CARROLL PAINTI	PAINTING RM 336	11/29/23	390.00
395621	FRESHPOINT BIX PROD	KC CV SNACKS	11/29/23	386.62
395600	BIO CORPORATION	FP0709D 7-9 FETAL P	11/29/23	385.00
395350	ROBERT B HILL CO	SALT	11/08/23	383.93
395622	FROST INC	SV - LIQUID DE-ICE	11/29/23	370.84
395622	FROST INC	ECC - LIQUID DE-ICE	11/29/23	370.84
395622	FROST INC	CV - LIQUID DE-ICE	11/29/23	370.83
395572	SCHWICKERT'S TECTA	SV - RPZ INSPECTION	11/21/23	370.00
395572	SCHWICKERT'S TECTA	BUS - RPZ INSPECTIO	11/21/23	370.00
395674	ULINE	EHS - WIRE DECKING	11/29/23	369.03
395645	MIDWEST BUS PARTS I	LIGHTS	11/29/23	366.79
395249	ALL STRINGS ATTACHE	CELLO REPAIRS	11/08/23	360.00
V19371	MARK A THONE	LOPPET HIGH INVITE	11/29/23	358.00
395344	PRAIRIE ELECTRIC CO	ELECTRIC DEMO	11/08/23	356.52
395382	BENEFIT EXTRAS, INC	OCT23 FLEX ADMIN	11/15/23	356.00
395382	BENEFIT EXTRAS, INC	NOV FLEX ADMIN	11/15/23	356.00
395588	WOLD ARCHITECTS & E	SV CRT YARD RECONST	11/21/23	355.11
395365	WASTE MANAGEMENT OF	ND - NOV23 SERVICE	11/08/23	352.47
395274	DARK KNIGHT SOLUTIO	SEP23 CONSORTIUM FE	11/08/23	350.00
395611	DARK KNIGHT SOLUTIO	OCT23 CONSORTIUM FE	11/29/23	350.00
395211	KIM PONCIUS	SEWING ADULT 1002-1	11/01/23	350.00
395425	LRS PORTABLES LLC	CV UNIT 9/22-11/16	11/15/23	350.00
395195	EDUCATORS BENEFIT C	ACT PARTICIPANT FEE	11/01/23	348.96

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395615	ECM PUBLISHERS INC	HL BID AID - WALL R	11/29/23	345.60
395526	ISD 192 - FARMINGTO	11/3-11/4 DEBATE EN	11/21/23	345.00
395384	BSN SPORTS, LLC	EVP LOGO T-SHIRTS	11/15/23	342.50
395212	KINECT ENERGY, INC	BUS - AUG23 SERVICE	11/01/23	341.08
395476	BAYCOM INC	RADIO ANTENNA	11/21/23	340.00
395511	GILBERT MECHANICAL	ACM ROC FILES	11/21/23	337.00
395269	CINTAS CORPORATION	FIRST AID SUPPLIES	11/08/23	335.74
395603	BSN SPORTS, LLC	VB FLOOR PLATES	11/29/23	330.00
395538	LAKEVILLE NORTH PAN	12/10 DANCE INVITE	11/21/23	325.00
395581	THREE RIVERS PARK D	5/15/24 FIELD TRIP	11/21/23	324.00
395440	POW WOW GROUNDS	WILD RICE HOTDISH (11/15/23	320.00
395565	ROSAMARIA CAMPBELL	11/7 INTERPRETING S	11/21/23	320.00
395493	DUNHAM ASSOCIATES I	ECC - PROF SERVICES	11/21/23	316.67
395493	DUNHAM ASSOCIATES I	VV - PROF SERVICES	11/21/23	316.67
395493	DUNHAM ASSOCIATES I	BUS - PROF SERVICES	11/21/23	316.66
395425	LRS PORTABLES LLC	CC UNIT 10/5	11/15/23	315.00
395513	GRAINGER	BULBS / DRILL BITS	11/21/23	314.82
395340	PARALLEL TECHNOLOGI	S2 TRAINING - L.W.	11/08/23	313.50
V19332	ALEXANDRE BELVIRE	ND FRENCH INTERN PA	11/29/23	310.00
V19370	ANAIS SUTTER	ND FRENCH INTERN PA	11/29/23	310.00
V19374	ANNABELLE VALLEE	ND FRENCH INTERN PA	11/29/23	310.00
V19357	AUDREY RIGOBERT	ND FRENCH INTERN PA	11/29/23	310.00
V19364	CAMILLE SCHMITT	ND FRENCH INTERN PA	11/29/23	310.00
V19335	CAROLINE CELSE	ND FRENCH INTERN PA	11/29/23	310.00
V19353	CLARISSE PELLERAY	ND FRENCH INTERN PA	11/29/23	310.00
V19341	CLEO HERVE	ND FRENCH INTERN PA	11/29/23	310.00
V19359	ELSA ROHAUT	ND FRENCH INTERN PA	11/29/23	310.00
V19351	EMILIE NASSEF	ND FRENCH INTERN PA	11/29/23	310.00
V19347	ESTELLE LELAN	VV FRENCH INTERN PA	11/29/23	310.00
V19360	EVA ROMARY	ND FRENCH INTERN PA	11/29/23	310.00
V19352	FATOU PAYE	EHS FRENCH INTERN P	11/29/23	310.00
V19361	FLORIAN SAGLIBENE	EHS FRENCH INTERN P	11/29/23	310.00
V19350	INES MAURY	ND FRENCH INTERN PA	11/29/23	310.00
V19345	JHEMLY LAINE	EHS FRENCH INTERN P	11/29/23	310.00
V19338	JULIEN FABRY	VV FRENCH INTERN PA	11/29/23	310.00
V19354	LAURINE QUINIOU	ND FRENCH INTERN PA	11/29/23	310.00
V19336	MAELISS DUBOIS	ND FRENCH INTERN PA	11/29/23	310.00
V19372	MARINE TRETOUT	VV FRENCH INTERN PA	11/29/23	310.00
V19365	NINON SERIN	ND FRENCH INTERN PA	11/29/23	310.00
V19330	OLIVIA ALLEMAND	ND FRENCH INTERN PA	11/29/23	310.00
V19356	PAULINE RAPHEL	ND FRENCH INTERN PA	11/29/23	310.00
V19375	ROSETTA WICART	ND FRENCH INTERN PA	11/29/23	310.00
V19346	SAHRA LAVIGNE-JOST	ND FRENCH INTERN PA	11/29/23	310.00
V19373	VALENTIN TRUCHAT	ND FRENCH INTERN PA	11/29/23	310.00
V19349	VICTOR LORAIN	ND FRENCH INTERN PA	11/29/23	310.00
395240	SCHOOL SPECIALTY, L	FALL ART SUPPLIES	11/01/23	308.66
395226	MPS-SPECIAL SCHOOL	28 ENGLISH MPSI FOR	11/01/23	308.00
395187	BSN SPORTS, LLC	BTRACK EQUIP COACH	11/01/23	305.00
395378	APPLE VALLEY HIGH S	9/8 VBALL TOURNAMEN	11/15/23	300.00
395261	BEYOND THE NOTES MU	2023 ENSEMBLE ENTRY	11/08/23	300.00
395397	ESTR PUBLICATIONS L	TRS RATING SCALE	11/15/23	300.00
395519	HOBY-HUGH O'BRIAN Y	HOBY REGISTRATION -	11/21/23	300.00
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	300.00
395427	MAPLE GROVE HIGH SC	9/9 JV VBALL ENTRY	11/15/23	300.00
395330	MINNESOTA STATE BAR	23-24 MOCK TRIAL PR	11/08/23	300.00
395445	RAINDROP IRRIGATION	ATHL-BLOWOUT IRRIGA	11/15/23	300.00
395544	MCEA	FALL CONFERENCE - P	11/21/23	299.00
395386	CENTURYLINK	VV 10/28-11/27/23	11/15/23	293.70
395390	CORNWELL- MATTHEW T	IMPACT BARE TI	11/15/23	289.16
395196	GENERAL PARTS LLC	VV - PRE-SPRAY VALV	11/01/23	286.33
395600	BIO CORPORATION	SHIPPING/HANDLING	11/29/23	285.68
395644	MENARDS - EDEN PRAI	SHED REPAIR SUPPLIE	11/29/23	280.12
395662	RUSSELL SECURITY RE	ADJUST ADA DOOR	11/29/23	280.00
395411	ISD #112 - CHASKA H	10/21 VBALL VARSITY	11/15/23	275.00
395232	OLYMPIC COMMUNICATI	ECC TROUBLESHOOTING	11/01/23	275.00

Check No.	Vendor	Description	Date	Amount
395600	BIO CORPORATION	S010P SHEEP BRAINS	11/29/23	274.40
395212	KINECT ENERGY, INC	ND - SEPT23 SERVICE	11/01/23	272.46
395264	BUSINESS ESSENTIALS	CANARY 8.5X11 QTY 5	11/08/23	271.80
395375	ADA SPORTS AND RACK	PE SUPPLY ORDER	11/15/23	271.00
395571	SCHOOL SPECIALTY, L	SDL ART ROOM SUPPLI	11/21/23	270.21
395423	LESSONPIX, INC	GROUP USER LICENSE	11/15/23	268.26
395612	DOMINIQUE GREER	LUNCH ACCT REFUND	11/29/23	266.00
395282	ECKROTH MUSIC	VARIOUS REEDS	11/08/23	263.13
395386	CENTURYLINK	DO 11/1-11/30/23	11/15/23	260.00
395194	EDINA MORNINGSIDE R	QTR 2 DUES	11/01/23	260.00
395415	JANET UNGS - BUSINE	COACHING - J.DSH.	11/15/23	260.00
395451	SCHMITT MUSIC COMPA	BAND MUSIC	11/15/23	254.20
395588	WOLD ARCHITECTS & E	CS FURNITURE	11/21/23	253.98
395182	CHRISTINE MORGAN	TAI CHI 920-B2009	11/01/23	252.00
V19220	CHRISTOPHER D GRIGG	MCSS CONFERENCE FEE	11/01/23	250.00
395392	CROWN TROPHY OF BLO	WRESTLING MEDALS	11/15/23	250.00
395661	RIVER BOTTOM PRODUC	SET RENTALS	11/29/23	250.00
395213	KULLY SUPPLY INC	FAUCET	11/01/23	249.22
395178	ADVANCED IMAGING SO	LEASE 11.08 0631790	11/01/23	246.00
395594	ADVANCED IMAGING SO	LEASE 12.08 0631790	11/29/23	246.00
395233	PATRICIA OLSON	WALK IN PARK 912-B2	11/01/23	240.10
395662	RUSSELL SECURITY RE	KEYS	11/29/23	240.00
395509	FRESHPOINT BIX PROD	KC CC SNACKS	11/21/23	239.31
395624	HOGLUND BUS COMPANY	CABLES	11/29/23	236.90
395476	BAYCOM INC	REPLACEMENT BATTERI	11/21/23	235.00
395386	CENTURYLINK	EHS 10/28-11/27/23	11/15/23	234.96
395386	CENTURYLINK	CC 11/01-11/30/23	11/15/23	234.96
395386	CENTURYLINK	ECC 11/01-11/30/23	11/15/23	234.96
V19231	JODI A RAMIREZ	FEDEX SHIPPING (PRO	11/01/23	234.14
395179	AMAZON CAPITAL SERV	GRD 2 PRIVACY SHIEL	11/01/23	232.70
395453	SCHOOL SPECIALTY, L	1ST GRD SUPPLIES	11/15/23	231.32
395188	CATALYST SOURCING S	SUPP TRACK MON SUBS	11/01/23	229.99
395606	CATALYST SOURCING S	SUPP TRACK MON SUBS	11/29/23	229.99
395322	MENARDS - EDEN PRAI	DW - HOSE/BRUSH	11/08/23	229.81
395603	BSN SPORTS, LLC	BASKETBALL NETS	11/29/23	228.96
395199	GRAINGER	HVAC BELTS	11/01/23	226.97
395240	SCHOOL SPECIALTY, L	ART SUPPLIES	11/01/23	225.49
395302	ISD #623 -- ROSEVIL	10/27-28 DEBATE ENT	11/08/23	225.00
395624	HOGLUND BUS COMPANY	CAPS	11/29/23	224.20
395401	FRESHPOINT BIX PROD	KC CV SNACKS	11/15/23	222.49
395645	MIDWEST BUS PARTS I	PATCH PANEL	11/29/23	221.32
395238	SCHOLASTIC INC	SCHOLASTIC ACTION-L	11/01/23	219.78
395677	VERIFIED CREDENTIAL	OCT23 BACKGROUND CH	11/29/23	219.65
395240	SCHOOL SPECIALTY, L	FALL ART SUPPLIES	11/01/23	218.26
395606	CATALYST SOURCING S	ONDEMAND/SPECIAL	11/29/23	217.50
395440	POW WOW GROUNDS	FRY BREAD TACOS (20	11/15/23	212.00
395211	KIM PONCIUS	SEWING YOUTH 1002-1	11/01/23	210.00
395298	INGCO INTERNATIONAL	AUG23 TRANSLATION S	11/08/23	205.80
V19235	JARED D SCRIBNER	USSS COACH MEMBERSH	11/01/23	203.00
V19286	ERIC D HAMILTON	OCT23 MILEAGE	11/15/23	201.94
395205	JANICE NOVAK	POSTURE 1024-3003	11/01/23	200.03
395385	BURNSVILLE HIGH SCH	10/7 VBALL JV ENTRY	11/15/23	200.00
395385	BURNSVILLE HIGH SCH	9/16 VBALL 9B ENTRY	11/15/23	200.00
395385	BURNSVILLE HIGH SCH	9/16 VBALL 9A ENTRY	11/15/23	200.00
395290	GROTH MUSIC COMPANY	BAND MUSIC	11/08/23	200.00
395421	LAKEVILLE NORTH HIG	9/9 VBALL 9A ENTRY	11/15/23	200.00
395422	LAKEVILLE SOUTH HIG	9/23 9A VBALL ENTRY	11/15/23	200.00
395422	LAKEVILLE SOUTH HIG	9/23 9B VBALL ENTRY	11/15/23	200.00
395422	LAKEVILLE SOUTH HIG	9/9 9B VBALL ENTRY	11/15/23	200.00
395435	MN DEPT OF LABOR AN	SV - ELEVATOR INSPE	11/15/23	200.00
395655	PACER CENTER	MEMBERSHIP - K.A.	11/29/23	200.00
395448	RIVER BOTTOM PRODUC	DALLAS BRASS SET UP	11/15/23	200.00
395567	SAMUEL PETERSON	AUDIO HH SONG EDITI	11/21/23	200.00
395452	SCHOLASTIC INC	SCHOLASTIC NEWS	11/15/23	200.00
395391	CPI-CRISIS PREVENTI	MBRSHIP ATTENDEE-T.	11/15/23	199.45

Check No.	Vendor	Description	Date	Amount
V19254	JESSICA L HEIDELBER	SEP-OCT23 MILEAGE	11/08/23	197.22
395633	JACKIE MART	1122-K4207 FOOD 4 S	11/29/23	196.00
395491	DHANRAJ SHRIYAN	LUNCH ACCT REFUND	11/21/23	194.60
395298	INGCO INTERNATIONAL	SEP23 TRANSLATION S	11/08/23	194.34
395540	LITERACY RESOURCES,	MANUALS FOR ADSIS	11/21/23	192.24
395213	KULLY SUPPLY INC	SLOAN - SOLENOID	11/01/23	190.19
395644	MENARDS - EDEN PRAI	"LIGHTS, EXTENSIONS	11/29/23	187.96
V19284	NATALIE FRANCES CHU	CLASSROOM SUPPLIES	11/15/23	187.91
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	187.20
395451	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/15/23	187.00
V19303	KORY M SMITH	OCT23 MILEAGE	11/15/23	186.48
395495	ECM PUBLISHERS INC	SEP 11 REG MIN	11/21/23	185.60
395199	GRAINGER	BOILER PUMP COUPLIN	11/01/23	185.38
395516	GREATAMERICA FINANC	ECC NOV23 POSTAGE M	11/21/23	185.00
395572	SCHWICKERT'S TECTA	HL - RPZ INSPECTION	11/21/23	185.00
395572	SCHWICKERT'S TECTA	ECC - RPZ INSPECTIO	11/21/23	185.00
395572	SCHWICKERT'S TECTA	VV - RPZ INSPECTION	11/21/23	185.00
395572	SCHWICKERT'S TECTA	CC - RPZ INSPECTION	11/21/23	185.00
395572	SCHWICKERT'S TECTA	CV - RPZ INSPECTION	11/21/23	185.00
395572	SCHWICKERT'S TECTA	CN - RPZ INSPECTION	11/21/23	185.00
395572	SCHWICKERT'S TECTA	CS - RPZ INSPECTION	11/21/23	185.00
395572	SCHWICKERT'S TECTA	EHS - RPZ INSPECTIO	11/21/23	185.00
395404	GREATAMERICA FINANC	DO OCT23 POSTAGE MT	11/15/23	184.95
395240	SCHOOL SPECIALTY, L	FALL ART SUPPLIES	11/01/23	183.82
V19348	CARMINE LEVOIR	MSCA CONF HOTEL	11/29/23	183.64
395199	GRAINGER	FAUCET	11/01/23	183.39
395246	TRANSPORTATION PLUS	SEP23 - SPED TAXI	11/01/23	183.00
395451	SCHMITT MUSIC COMPA	BAND SUPPLIES	11/15/23	180.50
395294	HIGH NORTH INC	GSWIM: JV CONF CHAM	11/08/23	180.00
395509	FRESHPOINT BIX PROD	KC CC SNACKS	11/21/23	179.62
395552	NCS PEARSON INC	0158978498 PROTOCOL	11/21/23	178.20
V19277	ERIN ST. ORES	SEP-OCT23 PART C MI	11/08/23	176.78
395263	BSN SPORTS, LLC	VB CABLE PADDING	11/08/23	176.30
395386	CENTURYLINK	HL 11/01-11/30/23	11/15/23	176.22
395386	CENTURYLINK	CS 11/01-11/30/23	11/15/23	176.22
395386	CENTURYLINK	CN 11/01-11/30/23	11/15/23	176.22
395607	CENTURYLINK	CV 11/10-12/09/23	11/29/23	176.22
395365	WASTE MANAGEMENT OF	BUS - NOV23 SERVICE	11/08/23	175.64
V19348	CARMINE LEVOIR	MSCA CONF REGISTRAT	11/29/23	175.00
395348	RENAISSANCE LEARNIN	FASTBRIDGE: NON-PUB	11/08/23	174.72
395451	SCHMITT MUSIC COMPA	VIOLIN SUPPLIES	11/15/23	174.30
395583	TRI-STATE BOBCAT IN	VV - PADDLE/SCRAPER	11/21/23	173.53
395644	MENARDS - EDEN PRAI	VARIOUS SUPPLIES	11/29/23	173.36
395591	93 SKIP LLC	BUS - OCT23 SOLAR P	11/29/23	172.80
395571	SCHOOL SPECIALTY, L	PAPER 80LB 12X18 WH	11/21/23	171.54
395451	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/15/23	171.00
395571	SCHOOL SPECIALTY, L	SHARPIPE FINE TIP 1	11/21/23	170.80
395194	EDINA MORNINGSIDE R	QTR 2 MEAL CHARGE	11/01/23	170.00
395366	WEST 44TH STREET GR	GRD K ENROLL BROCHU	11/08/23	170.00
395620	FLINN SCIENTIFIC IN	"#Z0017 SINC, SHOT,	11/29/23	167.76
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	165.99
395477	BJORN CYCLING LLC	1113-A1011 BIKE REP	11/21/23	165.00
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	163.99
395206	JERRY'S FOODS EDINA	OFFICE FOOD	11/01/23	163.05
395303	JASON HAASE	FOOTBALL: STILLWATE	11/08/23	162.00
395201	HOGLUND BUS COMPANY	HOSES	11/01/23	160.89
V19248	MATTHEW E GABRIELSO	NEW TEAM TENT BAG	11/08/23	159.98
395516	GREATAMERICA FINANC	SV NOV23 POSTAGE MT	11/21/23	159.95
395600	BIO CORPORATION	S040P SHEEP HEARTS	11/29/23	158.10
395451	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/15/23	157.00
395236	PTM DOCUMENT SYSTEM	W2 ENVELOPES	11/01/23	156.00
395571	SCHOOL SPECIALTY, L	SHARPIE ULTRA FINE	11/21/23	155.88
395177	ABLENET INC	#10000041 - BIG MAC	11/01/23	155.00
395356	SIGNUM SIGNS AND GR	ROOM PLATES	11/08/23	155.00
395618	FACTORY MOTOR PARTS	FILTERS	11/29/23	153.10

Check No.	Vendor	Description	Date	Amount
395412	ISD #625 - ST PAUL	GEN ED C&T	11/15/23	151.35
V19325	PASSION THOMAS	FOOD REIMBURSEMENT	11/21/23	150.42
395628	INGCO INTERNATIONAL	10/26 INTERPRETER	11/29/23	150.00
395628	INGCO INTERNATIONAL	10/26 MGMT INTERPRE	11/29/23	150.00
395628	INGCO INTERNATIONAL	10/26 INTERPRETER	11/29/23	150.00
395307	JOHN W MCKONE -- BE	PIANO TUNING	11/08/23	150.00
395404	GREATAMERICA FINANC	EHS NOV23 POSTAGE M	11/15/23	149.95
395587	WINSOR LEARNING INC	SHIPPING/HANDLING	11/21/23	149.50
395401	FRESHPOINT BIX PROD	KC CV SNACKS	11/15/23	149.11
395298	INGCO INTERNATIONAL	AUG23 TRANSLATION S	11/08/23	148.30
395212	KINECT ENERGY, INC	ECC - SEPT23 SERVIC	11/01/23	148.07
V19316	NICHOLAS J GAUDETTE	MMEA ALL-STATE DUES	11/21/23	147.00
395451	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/15/23	147.00
395353	SCHOOL SPECIALTY, L	FALL ART SUPPLIES	11/08/23	147.00
395508	FLINN SCIENTIFIC IN	FB0019 INSECT NETTI	11/21/23	145.60
395181	ASTLEFORD INTERNATI	RADIATOR HOSE	11/01/23	141.28
V19304	SAMUAL P SOULE	AEM FALL 2023 CONFE	11/15/23	140.58
395240	SCHOOL SPECIALTY, L	WASHABLE MARKERS 64	11/01/23	140.34
395270	CLAIRE ANDERSON MCE	DEBATE: ROSEVILLE	11/08/23	140.00
395309	KACEE WELLS	DEBATE: W DES MOINE	11/08/23	140.00
395318	LEXI GRANBERG	BLOOD DRIVE MUFFINS	11/08/23	137.77
395196	GENERAL PARTS LLC	VV-WALK-IN DOOR SWE	11/01/23	136.97
395186	BAYCOM INC	RADIO SERVICE CALL	11/01/23	135.00
395569	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/21/23	135.00
395495	ECM PUBLISHERS INC	AUG 14 REG MIN	11/21/23	134.40
395208	JERRY'S HARDWARE	PAINT/DOOR PULLS	11/01/23	133.22
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	132.99
V19245	JANET M DAHL	SEP-OCT23 PART B MI	11/08/23	132.31
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	132.00
395325	MICHAEL JOHNSON	SOCCER: E PRAIRIE	11/08/23	131.00
395260	BAYCOM INC	WALKIE BATTERY	11/08/23	130.00
395476	BAYCOM INC	WALKIE BATTERY	11/21/23	130.00
395476	BAYCOM INC	WALKIE BATTERIES RE	11/21/23	130.00
V19368	ERIN ST. ORES	OCT-NOV23 CELL PHON	11/29/23	130.00
395209	JESSEN PRESS INC	EPS VISION POSTCARD	11/01/23	130.00
395314	KULLY SUPPLY INC	RH/LH CARTRIDGE	11/08/23	129.82
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	128.98
395509	FRESHPOINT BIX PROD	KC CN SNACKS	11/21/23	128.10
395451	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/15/23	128.00
395451	SCHMITT MUSIC COMPA	EUPHONIUM REPAIR	11/15/23	128.00
395571	SCHOOL SPECIALTY, L	CONSTRUCITON PAPER	11/21/23	127.53
395409	INGCO INTERNATIONAL	TRANSLATE-C&A FAM (11/15/23	125.70
395221	MINNESOTA CLAY CO U	ART KILN REPAIR	11/01/23	125.00
395409	INGCO INTERNATIONAL	TRANSLATE-C&A FAM (11/15/23	124.90
395451	SCHMITT MUSIC COMPA	ALTO SAX REPAIR	11/15/23	124.00
V19270	CHERYL L PARISH	OCT23 PART B MILEAG	11/08/23	122.62
395453	SCHOOL SPECIALTY, L	ITEM #206321 DRAWIN	11/15/23	122.60
395290	GROTH MUSIC COMPANY	CHORAL MUSIC	11/08/23	122.40
395287	FRESHPOINT BIX PROD	KC CN SNACKS	11/08/23	122.00
395528	JANEL PAYNE	LUNCH ACCT REFUND	11/21/23	120.00
V19312	LORI J CARTER	COFFEE FOR SITE VIS	11/21/23	120.00
395343	PLEASANT VALLEY HIG	9/2 GXC MEET ENTRY	11/08/23	120.00
395343	PLEASANT VALLEY HIG	9/2 BXC MEET ENTRY	11/08/23	120.00
395236	PTM DOCUMENT SYSTEM	BLANK W2 FORMS	11/01/23	120.00
395361	TERRY BUMGARNER	GSWIM: JV CONF CHAM	11/08/23	120.00
395246	TRANSPORTATION PLUS	SEP23 - HHM TAXI	11/01/23	120.00
395644	MENARDS - EDEN PRAI	BUILDING SUPPLIES	11/29/23	119.80
395451	SCHMITT MUSIC COMPA	BAND MUSIC	11/15/23	119.50
395451	SCHMITT MUSIC COMPA	TRUMPET REPAIR	11/15/23	119.00
395548	MIDWEST BUS PARTS I	SEAT PAINT	11/21/23	118.03
395451	SCHMITT MUSIC COMPA	TENOR SAX REPAIR	11/15/23	118.00
395461	TEACHERS ON CALL, A	ND - SUBSTITUTE	11/15/23	117.76
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	117.50
395672	TOLL GAS & WELDING	ARGON GAS	11/29/23	117.11
V19218	AMY E FAIRWEATHER	SEP23 PART C MILEAG	11/01/23	113.45

Check No.	Vendor	Description	Date	Amount
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	112.50
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	112.00
395195	EDUCATORS BENEFIT C	ACT BASE FEE	11/01/23	110.36
395357	SAMARAH HADLEY	GSWIM: WAYZATA	11/08/23	109.00
395451	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/15/23	109.00
395188	CATALYST SOURCING S	ONDEMAND/ADMIN	11/01/23	108.75
395606	CATALYST SOURCING S	ONDEMAND/FACILITIES	11/29/23	108.75
395606	CATALYST SOURCING S	ONDEMAND/ADMIN	11/29/23	108.75
V19234	MEGAN B SCHNEIDER	SEP23 MILEAGE	11/01/23	108.08
V19226	CARMINE LEVOIR	HOMECOMING, MISC	11/01/23	107.63
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	107.50
V19326	BETHANY VAN OSDEL	MASA CONF MILEAGE	11/21/23	107.42
395559	PITNEY BOWES EASYPE	FALL EXP POSTAGE ME	11/21/23	107.18
395453	SCHOOL SPECIALTY, L	ITEM #206321 9X12 P	11/15/23	106.25
395217	MENARDS - EDEN PRAI	WOOD	11/01/23	105.45
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	105.00
395451	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/15/23	105.00
395217	MENARDS - EDEN PRAI	DW - TOOLS	11/01/23	104.20
V19240	ANDREW J BEATON	BOSA RENEWAL	11/08/23	102.15
V19298	CARA RIECKENBERG	BOSA LICENSE	11/15/23	102.15
V19291	TOM Q LUU	BOSA MEMBERSHIP	11/15/23	102.15
V19289	ELIZABETH J JAMES	SEP-OCT23 PART B MI	11/15/23	101.79
V19319	CAROLINE MAUGHAN LI	BOSA MEMBERSHIP	11/21/23	101.25
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	101.25
395231	ODP BUSINESS SOLUTI	GRD 2 BINDERS	11/01/23	100.66
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	100.00
395220	MIE MIE THET	LUNCH ACCT REFUND	11/01/23	100.00
395435	MN DEPT OF LABOR AN	VV - ELEVATOR INSPE	11/15/23	100.00
395435	MN DEPT OF LABOR AN	ECC - EVEVATOR INSP	11/15/23	100.00
395620	FLINN SCIENTIFIC IN	#Z0011 ZINC CHLORID	11/29/23	99.84
V19234	MEGAN B SCHNEIDER	OCT23 MILEAGE	11/01/23	99.49
V19230	ZACHARIAH R PROWELL	STUDENT ATLAS BOOKS	11/01/23	99.14
395510	FUTURA LANGUAGE PRO	1023-B2050 ADULT SP	11/21/23	99.00
395240	SCHOOL SPECIALTY, L	PAPER 12X18 IVORY	11/01/23	98.60
395240	SCHOOL SPECIALTY, L	PAPER 12X18 ALMOND	11/01/23	98.60
395571	SCHOOL SPECIALTY, L	12X18 BLACK	11/21/23	98.60
395571	SCHOOL SPECIALTY, L	12X18 FESTIVE GREEN	11/21/23	98.60
395603	BSN SPORTS, LLC	WRESTLING DECOR	11/29/23	98.00
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	98.00
395546	METRO SALES INC	NOV23 ATHL COPIER	11/21/23	98.00
395451	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/15/23	98.00
395451	SCHMITT MUSIC COMPA	BASS CLARINET REPAI	11/15/23	98.00
V19340	ALAN K HENDRICKSON	MID NOV23 MILEAGE I	11/29/23	97.20
V19348	CARMINE LEVOIR	MSCA CONF MILEAGE	11/29/23	96.94
395501	EDOUARD BEDROS	LUNCH ACCT REFUND	11/21/23	96.50
V19227	MARIT OBERLE	7TH GRD LEARNERS TR	11/01/23	96.10
395490	DEMME LEARNING	SKU 1021: BETA STUD	11/21/23	96.00
395403	GRAINGER	HORN (8 QTY)	11/15/23	95.84
395210	JULIE ANDERSON	FY24 TXTBK ALLOCATI	11/01/23	95.31
395557	PETER STARK	FIRST TECH REG REFU	11/21/23	95.00
395456	SPS COMPANIES INC	TOILET BOWL	11/15/23	94.66
395248	ADAM BERG	FOOTBALL: HOPKINS	11/08/23	94.00
395262	BLAINE TURNBULL	FOOTBALL: HOPKINS	11/08/23	94.00
395327	MIKE MONITA	FOOTBALL: HOPKINS	11/08/23	94.00
395335	NICHOLAS EDWARDS	FOOTBALL: HOPKINS	11/08/23	94.00
395252	ANDREW STOTTS	SOCCER: STATE QTR F	11/08/23	93.50
395664	SAMARITAN TIRE COMP	EHS - MOUNT ATV TIR	11/29/23	92.00
395293	HEINEMANN	DO THE MATH: WORKSP	11/08/23	91.32
395600	BIO CORPORATION	AL07P LIZARDS	11/29/23	90.00
V19317	CHRISTOPHER D GRIGG	CELL PHONE TRAVEL P	11/21/23	90.00
395311	KATHERINE CLARK	SOCCER: STATE QTR F	11/08/23	90.00
395435	MN DEPT OF LABOR AN	EHS - BOILER LICENS	11/15/23	90.00
395230	OCCUPATIONAL MEDICI	DOT PHYSICAL - M.G.	11/01/23	90.00
395230	OCCUPATIONAL MEDICI	DOT EXAM - H.W.	11/01/23	90.00
395230	OCCUPATIONAL MEDICI	DOT EXAM - C.J.	11/01/23	90.00

Check No.	Vendor	Description	Date	Amount
395513	GRAINGER	BUS REPAIR PARTS	11/21/23	89.46
395540	LITERACY RESOURCES,	GRD K CURRICULUM 20	11/21/23	89.00
395414	JAN HAGERMAN	PRESSED FLWR 1004-A	11/15/23	87.50
395451	SCHMITT MUSIC COMPA	BAND SUPPLIES	11/15/23	87.50
V19296	LAURA T PHONGSAVATH	11/01 MILEAGE	11/15/23	86.20
V19218	AMY E FAIRWEATHER	OCT23 PART C MILEAG	11/01/23	85.67
395501	EDOUARD BEDROS	LUNCH ACCT REFUND	11/21/23	85.45
395252	ANDREW STOTTS	SOCCER: STATE QTR F	11/08/23	85.00
395290	GROTH MUSIC COMPANY	BAND SUPPLIES	11/08/23	85.00
395452	SCHOLASTIC INC	SCHOLASTIC NEWS	11/15/23	84.52
395428	MENARDS - GOLDEN VA	BATTERIES/AKONAFLEX	11/15/23	83.20
395217	MENARDS - EDEN PRAI	DW - VALVES/BUSINGS	11/01/23	82.89
V19245	JANET M DAHL	SEP-OCT23 PART C MI	11/08/23	82.46
395513	GRAINGER	PLOW BOLT / HEX NUT	11/21/23	81.74
395336	NICHOLAS RATHMANN	FOOTBALL: STILLWATE	11/08/23	81.00
395354	SETH BECCARD	FOOTBALL: STILLWATE	11/08/23	81.00
395364	TYLER WILSON	FOOTBALL: STILLWATE	11/08/23	81.00
395529	JERRY'S FOODS CORP-	FACS FOOD SUPPLY	11/21/23	80.91
395464	T-MOBILE	ECC MAINT - OCT23 P	11/15/23	80.81
395252	ANDREW STOTTS	SOCCER: SHAKOPEE	11/08/23	80.75
395252	ANDREW STOTTS	SOCCER: E PRAIRIE	11/08/23	80.75
V19279	NICOLE R SWOBODA	OCT23 MILEAGE	11/08/23	80.70
395386	CENTURYLINK	DO 11/1-11/30/23	11/15/23	80.52
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	80.00
395435	MN DEPT OF LABOR AN	ECC - BOILER LICENS	11/15/23	80.00
395651	NATIONAL SPEECH & D	LIFETIME MEMBERSHIP	11/29/23	80.00
395405	GROTH MUSIC COMPANY	ORCHESTRA SUPPLIES	11/15/23	79.99
395571	SCHOOL SPECIALTY, L	MARKERS ASSORTED 25	11/21/23	79.94
V19292	REBECCA A LUX	OCT23 MILEAGE OUT-D	11/15/23	79.91
395658	PREMIUM WATERS INC	WATER FOR DMTS	11/29/23	79.49
V19329	ABIGAIL L WILFAHRT	OCT23 MILEAGE OUT-D	11/21/23	79.39
V19239	DYLAN Y WELCH	SKETCHBOOKS	11/01/23	79.18
395544	MCEA	FALL CONFERENCE - T	11/21/23	79.00
395550	MRI SOFTWARE LLC	EMPLOYEE BKGD CHECK	11/21/23	79.00
395311	KATHERINE CLARK	SOCCER: STATE QTR F	11/08/23	78.75
395319	LINDSAY DILORENZO	COOKIES FOR TEACHER	11/08/23	77.41
395289	GRAINGER	HALOGEN BULB	11/08/23	77.40
395467	ZIP PRINTING & COPY	GRD K FLYERS	11/15/23	77.02
395402	GOPHER STATE ONE-CA	OCT23 LOCATING FEE	11/15/23	76.95
395495	ECM PUBLISHERS INC	SEP 19 WS MIN	11/21/23	76.80
V19248	MATTHEW E GABRIELSO	MS XC STATE ENTRY F	11/08/23	76.20
395600	BIO CORPORATION	CA-51005 TURTLE SKE	11/29/23	75.84
V19323	RANDAL J SMASAL	CONSORTIUM UBER RID	11/21/23	75.71
395600	BIO CORPORATION	B005P BEEF EYES	11/29/23	74.80
395353	SCHOOL SPECIALTY, L	FALL ART SUPPLIES	11/08/23	74.48
395474	A-Z RENTAL CENTER	CC-COMPRESSOR RENTA	11/21/23	73.70
395474	A-Z RENTAL CENTER	ECC-COMPRESSOR RENT	11/21/23	73.70
395474	A-Z RENTAL CENTER	CN-COMPRESSOR RENTA	11/21/23	73.70
V19269	SUSAN K NIELSEN	ENGINEERING SUPPLIE	11/08/23	73.00
395188	CATALYST SOURCING S	ONDEMAND/FACILITIES	11/01/23	72.50
395573	SHERWIN WILLIAMS	PAINT	11/21/23	72.43
395288	GENERAL SECURITY SE	BUS-FIRE/INTR MONIT	11/08/23	72.00
395290	GROTH MUSIC COMPANY	BAND MUSIC	11/08/23	72.00
395451	SCHMITT MUSIC COMPA	BAND MUSIC	11/15/23	72.00
V19226	CARMINE LEVOIR	NEW STUDENT GROUP F	11/01/23	71.32
395520	HOGLUND BUS COMPANY	HOSE	11/21/23	70.69
395495	ECM PUBLISHERS INC	SEP 11 WS MIN	11/21/23	70.40
395407	HOGLUND BUS COMPANY	MODULE LIGHT	11/15/23	70.03
395250	ALPER GUVENEN	DEBATE: ROSEVILLE	11/08/23	70.00
395602	BRIGHTWORKS	WORKSHOP REGISTRATI	11/29/23	70.00
395271	CONJUGUEMOS	23-24 SUBSCRIPTION	11/08/23	70.00
395275	DAVID COATES	DEBATE: ROSEVILLE	11/08/23	70.00
395502	ELLA V WILLIAMS	DEBATE: ST FRANCIS	11/21/23	70.00
395308	JOSEPH ANNAREDDY	DEBATE: E PRAIRIE	11/08/23	70.00
395308	JOSEPH ANNAREDDY	DEBATE: EAST RIDGE	11/08/23	70.00

Check No.	Vendor	Description	Date	Amount
395309	KACEE WELLS	DEBATE: LAKEVILLE	11/08/23	70.00
395317	LEAH SUMMERS-MILNE	DEBATE: ROSEMOUNT	11/08/23	70.00
395317	LEAH SUMMERS-MILNE	DEBATE: LAKEVILLE	11/08/23	70.00
395317	LEAH SUMMERS-MILNE	DEBATE: E PRAIRIE	11/08/23	70.00
395320	MARK KIVIMAKI	DEBATE: E PRAIRIE	11/08/23	70.00
395351	SABEEHUDEEN MIRZA	DEBATE: ST FRANCIS	11/08/23	70.00
V19263	KIM M MISMASH	CLASSROOM SUPPLIES	11/08/23	69.96
395569	SCHMITT MUSIC COMPA	ORCHESTRA STRINGS	11/21/23	69.21
395199	GRAINGER	BOILER PUMP COUPLIN	11/01/23	68.98
395178	ADVANCED IMAGING SO	LEASE 11.08 0631790	11/01/23	68.96
395594	ADVANCED IMAGING SO	LEASE 12.08 0631790	11/29/23	68.96
395242	SOCIAL THINKING PUB	4001 WE THINKERS! V	11/01/23	68.90
395242	SOCIAL THINKING PUB	4001 WE THINKERS! V	11/01/23	68.90
395263	BSN SPORTS, LLC	GTENNIS EQUIPMENT	11/08/23	68.00
395290	GROTH MUSIC COMPANY	BAND MUSIC	11/08/23	68.00
395290	GROTH MUSIC COMPANY	BAND MUSIC	11/08/23	68.00
395393	CUSTOM HOSE TECH	LOADER HOSES	11/15/23	67.69
395600	BIO CORPORATION	OWLPellet OWL PELLE	11/29/23	67.50
395234	PREMIUM WATERS INC	WATER FOR DMTS	11/01/23	67.49
395451	SCHMITT MUSIC COMPA	TUBA REPAIR	11/15/23	67.00
395183	BARRY BENNETT	FY24 TXTBK ALLOCATI	11/01/23	66.80
395206	JERRY'S FOODS EDINA	FACS FOOD SUPPLY	11/01/23	66.44
395453	SCHOOL SPECIALTY, L	ITEM #457454 PRINTI	11/15/23	66.29
395663	RYAN MARSH	1023-B2278 OFFICIAT	11/29/23	66.00
395442	PREMIUM WATERS INC	WATER FOR DMTS	11/15/23	65.99
395607	CENTURYLINK	BUS 11/04-12/03/23	11/29/23	65.71
V19282	ABIGAIL L WILFAHRT	SEP23 CELL PHONE	11/08/23	65.00
V19282	ABIGAIL L WILFAHRT	OCT23 CELL PHONE	11/08/23	65.00
V19322	BRANDON DONALD SIEC	SEP23 CELL PHONE	11/21/23	65.00
V19322	BRANDON DONALD SIEC	OCT23 CELL PHONE	11/21/23	65.00
V19224	CURT E JOHANSON	OCT23 CELL PHONE	11/01/23	65.00
V19343	CURT E JOHANSON	SEP23 (MISSED) CELL	11/29/23	65.00
V19305	ERIN ST. ORES	SEP23 CELL PHONE	11/15/23	65.00
V19256	JAMIE HAWKINSON	AUG23 CELL PHONE	11/08/23	65.00
V19256	JAMIE HAWKINSON	SEP23 CELL PHONE	11/08/23	65.00
V19256	JAMIE HAWKINSON	OCT23 CELL PHONE	11/08/23	65.00
V19339	JENNIFER L FROEHLIC	SEP23 CELL PHONE	11/29/23	65.00
V19339	JENNIFER L FROEHLIC	OCT23 CELL PHONE	11/29/23	65.00
V19229	LAURA T PHONGSAVATH	AUG23 CELL PHONE	11/01/23	65.00
V19229	LAURA T PHONGSAVATH	SEP23 CELL PHONE	11/01/23	65.00
V19229	LAURA T PHONGSAVATH	OCT23 CELL PHONE	11/01/23	65.00
V19267	MATTHEW K MOSBY	OCT23 CELL PHONE	11/08/23	65.00
V19273	MEGAN B SCHNEIDER	OCT23 CELL PHONE	11/08/23	65.00
V19283	MERT T WOODARD	OCT23 CELL PHONE	11/08/23	65.00
V19279	NICOLE R SWOBODA	SEP23 CELL PHONE	11/08/23	65.00
V19279	NICOLE R SWOBODA	OCT23 CELL PHONE	11/08/23	65.00
V19342	RACHEL M HICKS	OCT23 CELL PHONE	11/29/23	65.00
395451	SCHMITT MUSIC COMPA	TRUMPET REPAIR	11/15/23	65.00
395451	SCHMITT MUSIC COMPA	TRUMPET REPAIR	11/15/23	65.00
395451	SCHMITT MUSIC COMPA	TRUMPET REPAIR	11/15/23	65.00
V19259	SHAWNEE L KRUEGER	OCT23 CELL PHONE	11/08/23	65.00
V19320	THOMAS LYMAN	OCT23 CELL PHONE	11/21/23	65.00
V19232	TIMOTHY J RODEN	OCT23 CELL PHONE	11/01/23	65.00
V19358	TIMOTHY J RODEN	NOV23 CELL PHONE	11/29/23	65.00
V19294	TRENT J OSTMAN	OCT23 CELL PHONE	11/15/23	65.00
395367	WEST MUSIC COMPANY	PERCUSSION MUSIC	11/08/23	64.99
395571	SCHOOL SPECIALTY, L	ART SUPPLIES	11/21/23	64.67
395217	MENARDS - EDEN PRAI	DW - CONCRETE/REPAI	11/01/23	63.51
395623	GRAINGER	PHOTO CONTROL EYES	11/29/23	63.42
395451	SCHMITT MUSIC COMPA	TUBA REPAIR	11/15/23	63.00
395512	GOPHER/PLAY WITH A	#58-174 RAINBOW SCO	11/21/23	62.95
395290	GROTH MUSIC COMPANY	BAND MUSIC	11/08/23	62.40
395571	SCHOOL SPECIALTY, L	PAPER 80LB 9X12 WHI	11/21/23	62.36
V19367	KORY M SMITH	NOV23 CELL PHONE	11/29/23	62.05
V19311	JENNIFER M CARTER	TRAVELPASS FOR PHON	11/21/23	61.99

Check No.	Vendor	Description	Date	Amount
395236	PTM DOCUMENT SYSTEM	SHIPPING	11/01/23	61.61
V19265	NATASHA L MONSAAS-D	OCT23 CELL PHONE	11/08/23	61.41
395507	SHRED-IT USA	VV - SHREDDING	11/21/23	61.28
V19362	SONYA LEIGH SAILER	NOV23 CELL PHONE	11/29/23	61.22
V19233	SONYA LEIGH SAILER	OCT23 CELL PHONE	11/01/23	61.08
V19215	JODY DESTHUBERT	OCT23 CELL PHONE	11/01/23	61.00
V19215	JODY DESTHUBERT	SEP23 CELL PHONE	11/01/23	60.81
V19215	JODY DESTHUBERT	AUG23 CELL PHONE	11/01/23	60.72
V19253	JENNIFER E HARRITS	WEB DONUTS	11/08/23	60.64
V19366	CAMILLA D SHERMAN	OCT23 CELL PHONE	11/29/23	60.63
V19321	CHAD SCHWARTZ	LAMINATION - P.E.	11/21/23	60.50
V19366	CAMILLA D SHERMAN	SEP23 CELL PHONE	11/29/23	60.44
395600	BIO CORPORATION	CA-51010 BAT SKELET	11/29/23	60.35
395217	MENARDS - EDEN PRAI	DW - ANCHORS/SILICO	11/01/23	60.05
395284	FLORIDA BLUE KEY SP	10/27-29 DEBATE ENT	11/08/23	60.00
395290	GROTH MUSIC COMPANY	BAND MUSIC	11/08/23	60.00
395451	SCHMITT MUSIC COMPA	TUBA REPAIR	11/15/23	60.00
395451	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/15/23	60.00
V19318	RACHEL M HICKS	MCEA CONF MILEAGE	11/21/23	59.74
395620	FLINN SCIENTIFIC IN	SHIPPING/HANDLING	11/29/23	58.76
395386	CENTURYLINK	CC 10/19-11/18/23	11/15/23	58.74
395386	CENTURYLINK	VV 10/28-11/27/23	11/15/23	58.74
395268	CHRISTIAN PEREZ	GSOCER: PRIOR LAKE	11/08/23	58.00
395268	CHRISTIAN PEREZ	BSOCER: PRIOR LAKE	11/08/23	58.00
395268	CHRISTIAN PEREZ	GSOCER: HASTINGS	11/08/23	58.00
395268	CHRISTIAN PEREZ	GSOCER: HOPKINS	11/08/23	58.00
V19324	JASON W STEGEMAN	OCT23 CELL PHONE	11/21/23	57.99
V19324	JASON W STEGEMAN	SEP23 CELL PHONE	11/21/23	57.90
395495	ECM PUBLISHERS INC	SEP 29 SPEC MIN	11/21/23	57.60
395316	LAKESHORE LEARNING	SUPPLIES FOR TITLE	11/08/23	57.49
395453	SCHOOL SPECIALTY, L	ITEM #457454 BLOCK	11/15/23	57.45
395451	SCHMITT MUSIC COMPA	TUBA REPAIR	11/15/23	57.00
395467	ZIP PRINTING & COPY	GRD K POSTERS	11/15/23	57.00
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	56.25
V19222	ALAN K HENDRICKSON	OCT23 MILEAGE	11/01/23	56.07
395240	SCHOOL SPECIALTY, L	PAPER 9X12 IVORY	11/01/23	55.80
395240	SCHOOL SPECIALTY, L	PAPER 9X12 ALMOND	11/01/23	55.80
395571	SCHOOL SPECIALTY, L	9X12 FESTIVE GREEN	11/21/23	55.80
395571	SCHOOL SPECIALTY, L	9X12 BLACK	11/21/23	55.80
395571	SCHOOL SPECIALTY, L	9X12 DARK PINK	11/21/23	55.80
395571	SCHOOL SPECIALTY, L	9X12 MAGENTA	11/21/23	55.80
395571	SCHOOL SPECIALTY, L	9X12 SKY BLUE	11/21/23	55.80
V19313	TAMI JO J COOK	TEAM FOOD LUNCH (5	11/21/23	55.44
395217	MENARDS - EDEN PRAI	DW - BUSHINGS	11/01/23	55.40
V19314	BRETT COPE	OCT23 CELL PHONE	11/21/23	55.00
V19314	BRETT COPE	NOV23 CELL PHONE	11/21/23	55.00
395200	GROTH MUSIC COMPANY	BAND MUSIC	11/01/23	55.00
395471	AMAZON CAPITAL SERV	BOOKS FOR GRD 5	11/21/23	54.93
V19219	TAMARA K FORBY	SEP-OCT23 MILEAGE	11/01/23	54.89
395322	MENARDS - EDEN PRAI	DW - BATTERIES	11/08/23	54.87
V19337	ADAM P DUFFY	NOV23 CELL PHONE	11/29/23	54.84
V19217	ADAM P DUFFY	OCT23 CELL PHONE	11/01/23	54.63
395600	BIO CORPORATION	CA-51002 TOAD SKELE	11/29/23	54.38
V19287	JESSICA L HEIDELBER	SEP23 CELL PHONE	11/15/23	54.15
395290	GROTH MUSIC COMPANY	BAND MUSIC	11/08/23	54.00
395290	GROTH MUSIC COMPANY	BAND MUSIC	11/08/23	54.00
395451	SCHMITT MUSIC COMPA	MELLOPHONE REPAIR	11/15/23	54.00
V19242	GRACE E BUCHHOLZ	LYFT TO AIRPORT	11/08/23	53.94
V19313	TAMI JO J COOK	TEAM FOOD TREATS (5	11/21/23	53.80
395637	JESSEN PRESS INC	BUSINESS CARDS-L.T.	11/29/23	53.75
V19216	BLANCA E DIAZ DE LE	SEP23 CELL PHONE	11/01/23	53.66
V19287	JESSICA L HEIDELBER	NOV23 CELL PHONE	11/15/23	53.54
V19371	MARK A THONE	MSHSCA MEMBERSHIP	11/29/23	53.50
V19285	TIFFANY P GANT	OCT23 MILEAGE OUT-D	11/15/23	53.32
395600	BIO CORPORATION	CA-51001 FISH SKELE	11/29/23	53.03

Check No.	Vendor	Description	Date	Amount
395334	THE MUSIC MART	MALLETS	11/08/23	52.99
V19327	NORMAN F VANDERLIND	SEP23 CELL PHONE	11/21/23	52.62
V19327	NORMAN F VANDERLIND	OCT23 CELL PHONE	11/21/23	52.62
395253	ANTHONY COMER	FOOTBALL: HOPKINS	11/08/23	52.50
V19246	KARRIE S DUNCAN	OCT23 MILEAGE	11/08/23	52.33
395534	JOSTENS INC	BACKDATED DIPLOMA	11/21/23	51.95
V19219	TAMARA K FORBY	OCT23 CELL PHONE	11/01/23	51.91
V19219	TAMARA K FORBY	SEP23 CELL PHONE	11/01/23	51.78
395398	FACTORY MOTOR PARTS	BATTERY CABLE	11/15/23	51.73
V19279	NICOLE R SWOBODA	SEP23 MILEAGE	11/08/23	51.09
395571	SCHOOL SPECIALTY, L	PENCILS PRE-SHARP 1	11/21/23	51.08
V19261	DERRICK J LIDSTONE	OCT23 CELL PHONE	11/08/23	50.90
395464	T-MOBILE	CN MAINT - OCT23 PH	11/15/23	50.61
395409	INGCO INTERNATIONAL	TRANSLATE-RUSH FEE	11/15/23	50.12
395218	METRO ECSU-REGION 1	CONFERENCE - S.K.	11/01/23	50.00
395435	MN DEPT OF LABOR AN	CC - BOILER LICENSE	11/15/23	50.00
395435	MN DEPT OF LABOR AN	VV - BOILER LICENSE	11/15/23	50.00
395451	SCHMITT MUSIC COMPA	KEYBOARD PARTS	11/15/23	50.00
395537	LAKESHORE LEARNING	#RJ27 THE MYSTERY B	11/21/23	49.99
395240	SCHOOL SPECIALTY, L	PAPER 12X18 BRILL L	11/01/23	49.30
395571	SCHOOL SPECIALTY, L	12X18 SHOCKING PINK	11/21/23	49.30
395494	ECKROTH MUSIC	SAXOPHONE REPAIR	11/21/23	49.00
395289	GRAINGER	TIRE VALVE	11/08/23	48.88
395253	ANTHONY COMER	FOOTBALL: SHAKOPEE	11/08/23	48.75
395193	EDINA GIVE & GO	G&G PAYROLL DEDUCTI	11/01/23	48.00
V19319	CAROLINE MAUGHAN LI	LANGUAGE LEARNING A	11/21/23	47.99
395322	MENARDS - EDEN PRAI	VARIOUS TAPES	11/08/23	47.59
395451	SCHMITT MUSIC COMPA	TUBA REPAIR	11/15/23	47.00
395431	MIDWEST MUSICAL IMP	WALK-IN OBOE REPAIR	11/15/23	46.65
395322	MENARDS - EDEN PRAI	REPAIR KIT, SEALANT	11/08/23	46.55
V19262	PAUL MILLER	SEP23 CELL PHONE	11/08/23	46.50
V19262	PAUL MILLER	OCT23 CELL PHONE	11/08/23	46.50
V19331	LUCAS T BATES	HANDKE FAMILY CTR	11/29/23	46.37
395571	SCHOOL SPECIALTY, L	GLUE 7 5/8OZ	11/21/23	45.90
V19223	SCOTT H HIPPIE	OCT23 CELL PHONE	11/01/23	45.46
V19221	ERIC D HAMILTON	OCT23 CELL PHONE	11/01/23	45.00
395451	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/15/23	45.00
395451	SCHMITT MUSIC COMPA	BAND SUPPLIES	11/15/23	45.00
V19290	THOMAS J JOHNSTON	OCT23 CELL PHONE	11/15/23	44.62
395337	NIKKI ROTH	CUPCAKE DECORATIONS	11/08/23	44.48
395531	JERRY'S HARDWARE	BUILDING SUPPLIES	11/21/23	44.08
395569	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/21/23	44.00
395665	SIGNUM SIGNS AND GR	VARIOUS SIGNS	11/29/23	44.00
V19260	ANNE MARIE LELAND	OCT23 CELL PHONE	11/08/23	42.33
395464	T-MOBILE	ATHL - OCT23 PHONES	11/15/23	42.23
395451	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/15/23	42.00
395451	SCHMITT MUSIC COMPA	TROMBONE REPAIR	11/15/23	42.00
V19260	ANNE MARIE LELAND	SEP23 CELL PHONE	11/08/23	41.85
395212	KINECT ENERGY, INC	ND - SEPT23 SERVICE	11/01/23	41.76
V19274	AMANDA NICOLE SCHOE	MASBO MILEAGE	11/08/23	41.66
V19268	BAILLIE MORGAN NASH	MASBO MILEAGE	11/08/23	41.66
V19275	CARLA J SCHWAPPACH	MASBO MILEAGE	11/08/23	41.66
V19250	DAMARIS M GRACIA-MO	MASBO MILEAGE	11/08/23	41.66
V19247	VALERIE D EVANS	MASBO MILEAGE	11/08/23	41.66
395240	SCHOOL SPECIALTY, L	KRAFT PAPER ROLL OR	11/01/23	40.75
395575	SPS WORKS	ENG PLASTIC PLATE/H	11/21/23	40.75
V19251	DYLAN T HACKBARTH	COMPETITION PRIZES	11/08/23	40.48
395252	ANDREW STOTTS	BSOCCER: WAYZATA	11/08/23	40.46
395512	GOPHER/PLAY WITH A	"#85-858 6"" RBW CO	11/21/23	40.45
V19242	GRACE E BUCHHOLZ	LYFT FROM AIRPORT	11/08/23	40.39
395252	ANDREW STOTTS	GSOCCER: WAYZATA	11/08/23	40.29
395288	GENERAL SECURITY SE	HL-NOV23 INTR MONIT	11/08/23	40.08
395288	GENERAL SECURITY SE	CN-NOV23 INTR MONIT	11/08/23	40.08
395288	GENERAL SECURITY SE	CC-NOV23 INTR MONIT	11/08/23	40.08
395288	GENERAL SECURITY SE	SV-NOV23 INTR MONIT	11/08/23	40.08

Check No.	Vendor	Description	Date	Amount
395288	GENERAL SECURITY SE	VV-NOV23 INTR MONIT	11/08/23	40.08
395288	GENERAL SECURITY SE	CV-NOV23 INTR MONIT	11/08/23	40.08
395288	GENERAL SECURITY SE	ECC-NOV23 INTR MONI	11/08/23	40.08
395288	GENERAL SECURITY SE	EHS-NOV23 INTR MONI	11/08/23	40.08
395435	MN DEPT OF LABOR AN	CN - BOILER LICENSE	11/15/23	40.00
395451	SCHMITT MUSIC COMPA	BARITONE REPAIR	11/15/23	40.00
395451	SCHMITT MUSIC COMPA	BARITONE REPAIR	11/15/23	40.00
395451	SCHMITT MUSIC COMPA	TUBA REPAIR	11/15/23	40.00
395451	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/15/23	40.00
395451	SCHMITT MUSIC COMPA	TUBA REPAIR	11/15/23	40.00
395451	SCHMITT MUSIC COMPA	TUBA REPAIR	11/15/23	40.00
395451	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/15/23	40.00
395451	SCHMITT MUSIC COMPA	TRUMPET REPAIR	11/15/23	40.00
395451	SCHMITT MUSIC COMPA	BARITONE REPAIR	11/15/23	40.00
395251	AMAZON CAPITAL SERV	TOOLS FOR TITLE	11/08/23	38.97
V19310	LISA J HOFF BURNHAM	WM COUNSELORS BKFT	11/21/23	38.26
395313	KRISTINA BOHRER	GSWIM: E PRAIRIE	11/08/23	38.25
V19344	JULIE M GABRIELSON	NOV23 CELL PHONE	11/29/23	37.90
395571	SCHOOL SPECIALTY, L	OIL PASTELS 28 SET	11/21/23	37.68
395328	MIMI LAM	SNACKS FOR UNIFIED	11/08/23	37.53
395464	T-MOBILE	CC MAINT - OCT23 PH	11/15/23	37.47
395464	T-MOBILE	CS MAINT - OCT23 PH	11/15/23	37.47
395464	T-MOBILE	CV MAINT - OCT23 PH	11/15/23	37.47
395671	TITAN MACHINERY - S	COUPLERS	11/29/23	37.08
395464	T-MOBILE	DMTS - OCT23 PHONES	11/15/23	36.88
395199	GRAINGER	#29JU46 TOILET SEAT	11/01/23	36.87
395464	T-MOBILE	ECC - OCT23 PHONES	11/15/23	36.81
395571	SCHOOL SPECIALTY, L	WATERCOLOR YLW 12PK	11/21/23	36.60
395534	JOSTENS INC	BACKDATED DIPLOMA	11/21/23	36.25
395429	MESSERLI & KRAMER P	GARNISHMENT - F.C.	11/15/23	36.13
395288	GENERAL SECURITY SE	ECC-FIRE ALARM MONI	11/08/23	36.00
395288	GENERAL SECURITY SE	EHS-FIRE ALARM MONI	11/08/23	36.00
395288	GENERAL SECURITY SE	CS-FIRE ALARM MONIT	11/08/23	36.00
395288	GENERAL SECURITY SE	CV-FIRE ALARM MONIT	11/08/23	36.00
395288	GENERAL SECURITY SE	SV-FIRE ALARM MONIT	11/08/23	36.00
395288	GENERAL SECURITY SE	CN-FIRE ALARM MONIT	11/08/23	36.00
395288	GENERAL SECURITY SE	HL-FIRE ALARM MONIT	11/08/23	36.00
395246	TRANSPORTATION PLUS	AUG23-HHM TRANSPORT	11/01/23	36.00
395346	PREMIUM WATERS INC	NOV23 HOT/COLD WATE	11/08/23	35.95
395206	JERRY'S FOODS EDINA	OFFICE ADVISORY FOO	11/01/23	35.94
V19312	LORI J CARTER	FOOD FOR SITE VISIT	11/21/23	35.94
395571	SCHOOL SPECIALTY, L	CHALK ASSORTED 144	11/21/23	35.61
395506	ERIN CURRAN	FALL CONFERENCE REF	11/21/23	35.00
395288	GENERAL SECURITY SE	EHS-OCT23 PATR RESP	11/08/23	35.00
395288	GENERAL SECURITY SE	ECC-OCT23 PATR RESP	11/08/23	35.00
V19244	STEVEN CURTIS CULLI	OCT23 CELL PHONE	11/08/23	35.00
395571	SCHOOL SPECIALTY, L	PAPER ROLL 50LB BLA	11/21/23	34.64
395571	SCHOOL SPECIALTY, L	PAPER ROLL 50LB WHI	11/21/23	34.64
V19252	SANDRA M HARLEY	OCT23 MILEAGE	11/08/23	34.39
395178	ADVANCED IMAGING SO	LEASE 11.08 0631790	11/01/23	34.15
395594	ADVANCED IMAGING SO	LEASE 12.08 0631790	11/29/23	34.15
395626	HOUSE OF NOTE	VIOLIN STRINGS	11/29/23	34.00
395313	KRISTINA BOHRER	GSWIM: STMA	11/08/23	34.00
395569	SCHMITT MUSIC COMPA	BAND METHOD BOOKS	11/21/23	34.00
395381	BAYCOM INC	WALKIE REPAIR	11/15/23	33.75
395312	KEVIN BOHRER	GSWIM: STMA	11/08/23	33.75
395571	SCHOOL SPECIALTY, L	OIL PASTELS WHITE 1	11/21/23	33.48
395537	LAKESHORE LEARNING	#PP214 TOUCH & MATC	11/21/23	32.99
395534	JOSTENS INC	BACKDATED DIPLOMA	11/21/23	31.50
395512	GOPHER/PLAY WITH A	"#86-110 18"" PLSTC	11/21/23	31.45
395512	GOPHER/PLAY WITH A	#74-931 5LB ANKLE W	11/21/23	31.45
395240	SCHOOL SPECIALTY, L	WATERCOLOR PAINT VI	11/01/23	30.50
395571	SCHOOL SPECIALTY, L	WATERCOLOR BLUE 12P	11/21/23	30.50
395571	SCHOOL SPECIALTY, L	WATERCOLOR RED 12PK	11/21/23	30.50
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	30.49

Check No.	Vendor	Description	Date	Amount
395370	WILD RUMPUS BOOK ST	BOOKS FOR CV	11/08/23	30.38
V19334	JENNIFER M CARTER	TRAVEL PASS KOREA	11/29/23	30.00
395312	KEVIN BOHRER	GSWIM: E PRAIRIE	11/08/23	30.00
395435	MN DEPT OF LABOR AN	CV - BOILER LICENSE	11/15/23	30.00
395435	MN DEPT OF LABOR AN	CS - BOILER LICENSE	11/15/23	30.00
395435	MN DEPT OF LABOR AN	HL - BOILER LICENSE	11/15/23	30.00
V19307	SARA SWENSON	PREP SPORTS TV SUBS	11/15/23	30.00
395451	SCHMITT MUSIC COMPA	FRENCH HORN REPAIR	11/15/23	30.00
395451	SCHMITT MUSIC COMPA	BARITONE REPAIR	11/15/23	30.00
V19288	STACI N HOUSE	SEP23 CELL PHONE	11/15/23	30.00
395282	ECKROTH MUSIC	CLARINET REEDS	11/08/23	29.99
V19231	JODI A RAMIREZ	SHIPPING BOX (PROJ)	11/01/23	29.99
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	29.50
395240	SCHOOL SPECIALTY, L	ART SUPPLIES	11/01/23	29.48
V19236	KATHERINE SUE STRAN	OCT23 PART B MILEAG	11/01/23	29.15
V19302	LINDSEY R SMAKA	DC TRIP-UBER TO AIR	11/15/23	28.67
V19255	ANGELA K HRUBY	OCT23 MILEAGE	11/08/23	28.36
V19363	SANDRA L SCHMIDT	WM COUNSELOR MTG FO	11/29/23	28.15
V19308	ROLLAND T TALAN	OCT23 MILEAGE IN-D	11/15/23	27.90
395571	SCHOOL SPECIALTY, L	9X12 TURQUOISE	11/21/23	27.90
395571	SCHOOL SPECIALTY, L	9X12 WARM BROWN	11/21/23	27.90
395571	SCHOOL SPECIALTY, L	9X12 PURPLE	11/21/23	27.90
V19236	KATHERINE SUE STRAN	SEP23 PART B MILEAG	11/01/23	27.51
395297	HOUSE OF NOTE	ORCHESTRA REPAIRS	11/08/23	27.50
V19257	KATHRYN J KOBANY	NSTA CONFERENCE FOO	11/08/23	27.49
V19249	VICKIE GEIER	OCT23 MILEAGE	11/08/23	27.38
V19280	PETER VASKE	OCT23 MILEAGE	11/08/23	27.12
395600	BIO CORPORATION	EW0912F EARTHWORMS	11/29/23	27.00
395512	GOPHER/PLAY WITH A	#74-934 2LB WRIST W	11/21/23	26.95
V19333	JENNIFER JOSEY BORE	SCIENCE SUPPLIES	11/29/23	26.93
V19302	LINDSEY R SMAKA	DC TRIP-LYFT FROM A	11/15/23	26.92
V19306	STUCYNSKI MARY	11/7 WELLNESS SUPPL	11/15/23	26.75
V19272	ALEXANDRA SACKETT	NSTA CONFERENCE FOO	11/08/23	26.55
V19315	MICHAEL S FRANSSSEN	DC TRIP LYFT RIDE	11/21/23	26.24
395206	JERRY'S FOODS EDINA	FACS FOOD SUPPLY	11/01/23	26.14
395512	GOPHER/PLAY WITH A	#11-354 16' RAINBOW	11/21/23	26.05
395437	NCS PEARSON INC	SP0150014651 SPED E	11/15/23	26.00
395571	SCHOOL SPECIALTY, L	PAPER 60LB 12X18 WH	11/21/23	25.99
V19300	STEPHEN P SANGER	ALGAE - PHOTOSYNTH	11/15/23	25.95
395485	CUSTOM HOSE TECH	CAPS	11/21/23	25.58
395464	T-MOBILE	KC CC - OCT23 PHONE	11/15/23	25.17
395464	T-MOBILE	KC CN - OCT23 PHONE	11/15/23	25.17
395464	T-MOBILE	KC CS - OCT23 PHONE	11/15/23	25.17
395464	T-MOBILE	KC HL - OCT23 PHONE	11/15/23	25.17
395464	T-MOBILE	KC CV - OCT23 PHONE	11/15/23	25.17
395464	T-MOBILE	KC ND - OCT23 PHONE	11/15/23	25.17
395490	DEMME LEARNING	SHIPPING/HANDLING	11/21/23	25.00
V19242	GRACE E BUCHHOLZ	NSTA CONFERENCE FOO	11/08/23	25.00
V19257	KATHRYN J KOBANY	NSTA CONFERENCE FOO	11/08/23	25.00
395540	LITERACY RESOURCES,	ABC LETTER CARDS	11/21/23	25.00
V19313	TAMI JO J COOK	AMLE VOLA'S DINNER	11/21/23	25.00
395334	THE MUSIC MART	BASS CLARINET	11/08/23	24.90
395634	JERRY'S FOODS EDINA	FACS FOOD SUPPLY	11/29/23	24.70
395207	JERRY'S FOODS EDINA	MEETING FOOD	11/01/23	24.56
395571	SCHOOL SPECIALTY, L	GLUE 0.28OZ 30PK	11/21/23	24.30
V19266	JONATHAN C MOORE	OCT23 MILEAGE	11/08/23	24.04
395345	PREMIUM WATERS INC	NOV23 COOLER RENTAL	11/08/23	24.00
395562	RATWIK ROSZAK & MAL	CONFERENCE LUNCH	11/21/23	24.00
395199	GRAINGER	#2P889 TOILET SEAT	11/01/23	23.67
395217	MENARDS - EDEN PRAI	MAINTENANCE SUPPLIE	11/01/23	23.38
395397	ESTR PUBLICATIONS L	SHIPPING/HANDLING	11/15/23	23.00
395644	MENARDS - EDEN PRAI	"CHAINS, LINKS, ETC	11/29/23	22.48
395571	SCHOOL SPECIALTY, L	60LB 9X12 MANILA	11/21/23	22.48
395464	T-MOBILE	B&G - OCT23 PHONES	11/15/23	22.09
395198	GRAINGER	SCREWS	11/01/23	22.01

Check No.	Vendor	Description	Date	Amount
395451	SCHMITT MUSIC COMPA	TUBA REPAIR	11/15/23	22.00
395569	SCHMITT MUSIC COMPA	BARITONE REPAIR	11/21/23	22.00
V19311	JENNIFER M CARTER	FLIGHT PASS	11/21/23	21.95
V19311	JENNIFER M CARTER	FLIGHT PASS	11/21/23	21.95
395635	JERRY'S HARDWARE	SUPPLIES	11/29/23	21.58
V19281	ANNE C WELLS	SEP-OCT23 PART B MI	11/08/23	21.35
395464	T-MOBILE	SV MAINT - OCT23 PH	11/15/23	21.25
395464	T-MOBILE	BUS - OCT23 PHONES	11/15/23	21.25
395464	T-MOBILE	VV MAINT - OCT23 PH	11/15/23	21.25
V19271	HALEY RADEL	SEP23 MILEAGE	11/08/23	21.22
395419	KIRSTEN MADAUS	HOLIDAY HACKS 1102-	11/15/23	21.00
395571	SCHOOL SPECIALTY, L	"MASKING TAPE 0.75"	11/21/23	21.00
V19301	KRISTIAN SHOWMAN	OCT23 MILEAGE IN-D	11/15/23	20.17
395206	JERRY'S FOODS EDINA	FACS FOOD SUPPLY	11/01/23	20.14
395545	MENARDS - EDEN PRAI	BOLTS	11/21/23	20.04
V19285	TIFFANY P GANT	SEP23 MILEAGE OUT-D	11/15/23	20.04
395416	JANICE NOVAK	CARB CRAVINGS 1116	11/15/23	20.00
V19313	TAMI JO J COOK	AMLE: LYFT TRAVEL F	11/21/23	19.91
V19242	GRACE E BUCHHOLZ	LYFT TO AIRPORT	11/08/23	19.80
395512	GOPHER/PLAY WITH A	#74-930 2.5LB ANKLE	11/21/23	19.75
V19218	AMY E FAIRWEATHER	OCT23 CELL PHONE	11/01/23	19.63
V19272	ALEXANDRA SACKETT	NSTA CONFERENCE FOO	11/08/23	19.61
V19218	AMY E FAIRWEATHER	SEP23 CELL PHONE	11/01/23	19.60
395424	LINDSAY DILORENZO	VB WINNER DONUTS	11/15/23	19.46
V19309	JULIE A BLOCK	WM COUNSELORS BKFT	11/21/23	19.45
V19294	TRENT J OSTMAN	OCT23 MILEAGE IN-D	11/15/23	19.39
V19355	JODI A RAMIREZ	CLASSROOM SUPPLIES	11/29/23	19.14
V19258	NATHAN A KOLLER	OCT23 MILEAGE	11/08/23	19.13
V19288	STACI N HOUSE	OCT23 MILEAGE IN-D	11/15/23	18.73
395600	BIO CORPORATION	YP0709P YELLOW PERC	11/29/23	18.00
395236	PTM DOCUMENT SYSTEM	BLANK 1099 NEC FORM	11/01/23	18.00
V19237	SARA SWENSON	FIRST FRIDAY TREATS	11/01/23	17.98
395304	JAY MALONEY	COOKIES FOR 9TH GRD	11/08/23	17.97
395288	GENERAL SECURITY SE	CS-NOV23 INTR MONIT	11/08/23	17.95
395530	JERRY'S FOODS EDINA	CUSTODIAN APPRECIAT	11/21/23	17.88
V19355	JODI A RAMIREZ	CLASSROOM SUPPLIES	11/29/23	17.82
395417	JERRY'S HARDWARE	BUILDING SUPPLIES	11/15/23	17.23
395634	JERRY'S FOODS EDINA	FACS FOOD SUPPLY	11/29/23	16.84
V19242	GRACE E BUCHHOLZ	NSTA CONFERENCE FOO	11/08/23	16.51
V19272	ALEXANDRA SACKETT	NSTA CONFERENCE FOO	11/08/23	16.48
V19257	KATHRYN J KOBANY	NSTA CONFERENCE FOO	11/08/23	16.35
395403	GRAINGER	SDRL PAN (2 QTY)	11/15/23	16.34
395676	VALLEY WEST SEWING	PRESSER FOOT HOLDER	11/29/23	15.99
395676	VALLEY WEST SEWING	PRESSER FOOT HOLDER	11/29/23	15.99
V19243	JENNA I PEPLOE COUR	OCT23 MILEAGE	11/08/23	15.59
V19242	GRACE E BUCHHOLZ	NSTA CONFERENCE FOO	11/08/23	15.27
395236	PTM DOCUMENT SYSTEM	1099 ENVELOPES	11/01/23	15.20
V19242	GRACE E BUCHHOLZ	NSTA CONFERENCE FOO	11/08/23	15.13
V19272	ALEXANDRA SACKETT	NSTA CONFERENCE FOO	11/08/23	15.12
V19242	GRACE E BUCHHOLZ	NSTA CONFERENCE FOO	11/08/23	15.09
V19333	JENNIFER JOSEY BORE	SCIENCE SUPPLIES	11/29/23	15.06
V19257	KATHRYN J KOBANY	NSTA CONFERENCE FOO	11/08/23	15.00
V19313	TAMI JO J COOK	AMLE FIORELLA LUNCH	11/21/23	15.00
V19313	TAMI JO J COOK	AMLE SILVER DINER L	11/21/23	15.00
395634	JERRY'S FOODS EDINA	FACS FOOD SUPPLY	11/29/23	14.96
395534	JOSTENS INC	BACKDATED DIPLOMA	11/21/23	14.70
V19297	BLAKE A PLOMBON	OCT23 MILEAGE OUT-D	11/15/23	14.67
395512	GOPHER/PLAY WITH A	#11-351 8' RAINBOW	11/21/23	14.35
V19333	JENNIFER JOSEY BORE	SCIENCE SUPPLIES	11/29/23	14.26
V19214	HANNAH CHRISTIANSON	OCT23 MILEAGE	11/01/23	14.02
V19242	GRACE E BUCHHOLZ	NSTA CONFERENCE FOO	11/08/23	14.00
395207	JERRY'S FOODS EDINA	FALL FEST DONUTS	11/01/23	13.98
395571	SCHOOL SPECIALTY, L	PLASTIC ENVELOPES	11/21/23	13.90
V19242	GRACE E BUCHHOLZ	NSTA CONFERENCE FOO	11/08/23	13.86
V19257	KATHRYN J KOBANY	NSTA CONFERENCE FOO	11/08/23	13.85

Check No.	Vendor	Description	Date	Amount
V19226	CARMINE LEVOIR	HOME COMING, MISC	11/01/23	13.20
V19278	SARA SWENSON	PD: FIRST FRIDAY FO	11/08/23	12.99
V19272	ALEXANDRA SACKETT	NSTA CONFERENCE FOO	11/08/23	12.84
395672	TOLL GAS & WELDING	CYLINDER	11/29/23	12.71
V19225	MARISA K LEE	SEP23 PART B MILEAG	11/01/23	12.58
V19242	GRACE E BUCHHOLZ	NSTA CONFERENCE FOO	11/08/23	12.51
V19238	KATE TROSKEY	SEP23 PART B MILEAG	11/01/23	12.12
V19285	TIFFANY P GANT	SEP23 MILEAGE IN-D	11/15/23	12.05
V19299	CAYLA R ROBERTS	OCT23 MILEAGE IN-D	11/15/23	11.79
V19295	SAMUEL T PAULISON	11/09 EVENT MILEAGE	11/15/23	11.46
V19264	BETHANY A MOHS	OCT23 MILEAGE	11/08/23	11.33
V19225	MARISA K LEE	OCT23 PART B MILEAG	11/01/23	11.27
V19243	JENNA I PEPLOE COUR	SEP23 MILEAGE	11/08/23	11.14
V19280	PETER VASKE	MCEA MILEAGE	11/08/23	10.81
395552	NCS PEARSON INC	SHIPPING/HANDLING	11/21/23	10.69
395240	SCHOOL SPECIALTY, L	MARKER REPL RED 12P	11/01/23	10.64
395571	SCHOOL SPECIALTY, L	MARKER REPL YLW 12P	11/21/23	10.64
395593	ADVANCED IMAGING SO	BUS GARAGE 10/23	11/29/23	10.51
395293	HEINEMANN	SHIPPING/HANDLING	11/08/23	10.50
395292	HAWKINS INC	CHLORINE CYLINDER	11/08/23	10.00
395540	LITERACY RESOURCES,	SHIPPING/HANDLING	11/21/23	10.00
395666	SOUTHPAW ENTERPRISE	SHIPPING/HANDLING	11/29/23	10.00
395387	COMCAST CABLE MANAG	NOV23 INTERNET FEES	11/15/23	9.95
V19300	STEPHEN P SANGER	VINEGAR - ENZYME LA	11/15/23	9.48
V19344	JULIE M GABRIELSON	NOV23 CELL PHONE	11/29/23	9.47
V19293	ROXANNE ANDREE MAY	SEP23 MILEAGE OUT-D	11/15/23	9.43
V19228	SAMUEL T PAULISON	9/29 EVENT MILEAGE	11/01/23	9.43
V19296	LAURA T PHONGSAVATH	10/27 MILEAGE	11/15/23	9.04
395464	T-MOBILE	EHS MAINT - OCT23 P	11/15/23	8.95
395464	T-MOBILE	HL MAINT - OCT23 PH	11/15/23	8.95
V19272	ALEXANDRA SACKETT	NSTA CONFERENCE FOO	11/08/23	8.33
395537	LAKESHORE LEARNING	SHIPPING/HANDLING	11/21/23	8.30
395451	SCHMITT MUSIC COMPA	DRUM SET 1	11/15/23	7.99
395451	SCHMITT MUSIC COMPA	BASSOON GUIDEBOOK	11/15/23	7.96
V19242	GRACE E BUCHHOLZ	NSTA CONFERENCE FOO	11/08/23	7.93
V19292	REBECCA A LUX	SEP23 MILEAGE OUT-D	11/15/23	7.86
395638	JW PEPPER & SON INC	CHORAL MUSIC	11/29/23	7.80
395531	JERRY'S HARDWARE	BUILDING SUPPLIES	11/21/23	7.72
V19272	ALEXANDRA SACKETT	NSTA CONFERENCE FOO	11/08/23	7.60
V19328	CHARLES K WEISE	MID NOV23 MILEAGE I	11/21/23	7.60
V19328	CHARLES K WEISE	MID NOV23 MILEAGE I	11/21/23	7.60
395206	JERRY'S FOODS EDINA	FACS FOOD SUPPLY	11/01/23	7.48
V19300	STEPHEN P SANGER	AMMONIA - ENZYME LA	11/15/23	7.47
395189	CUSTOM HOSE TECH	FITTINGS	11/01/23	7.43
V19294	TRENT J OSTMAN	OCT23 MILEAGE OUT-D	11/15/23	7.34
V19257	KATHRYN J KOBANY	NSTA CONFERENCE FOO	11/08/23	7.28
V19276	JOSEPH E SIDDY	AUG23 MILEAGE	11/08/23	7.27
395254	ARFUN NOOR	FIELD TRIP REFUND	11/08/23	7.00
395638	JW PEPPER & SON INC	ORCHESTRA MUSIC	11/29/23	7.00
395315	LACRETIA TYUS	FIELD TRIP REFUND	11/08/23	7.00
V19257	KATHRYN J KOBANY	NSTA CONFERENCE FOO	11/08/23	6.71
V19257	KATHRYN J KOBANY	NSTA CONFERENCE FOO	11/08/23	6.21
V19272	ALEXANDRA SACKETT	NSTA CONFERENCE FOO	11/08/23	6.18
V19328	CHARLES K WEISE	OCT23 MILEAGE IN-D	11/21/23	6.16
V19242	GRACE E BUCHHOLZ	NSTA CONFERENCE FOO	11/08/23	6.00
V19242	GRACE E BUCHHOLZ	NSTA CONFERENCE FOO	11/08/23	6.00
395666	SOUTHPAW ENTERPRISE	"#XH1799 SNAP, ZINC	11/29/23	6.00
V19285	TIFFANY P GANT	OCT23 MILEAGE IN-D	11/15/23	5.90
V19328	CHARLES K WEISE	OCT23 MILEAGE IN-D	11/21/23	5.76
V19272	ALEXANDRA SACKETT	NSTA CONFERENCE FOO	11/08/23	5.69
395240	SCHOOL SPECIALTY, L	FALL ART SUPPLIES	11/01/23	5.52
V19238	KATE TROSKEY	OCT23 PART B MILEAG	11/01/23	5.50
V19328	CHARLES K WEISE	MID NOV23 MILEAGE I	11/21/23	5.31
395194	EDINA MORNINGSIDE R	QTR 2 ADVERTISING	11/01/23	5.00
395638	JW PEPPER & SON INC	ORCHESTRA MUSIC	11/29/23	5.00

Check No.	Vendor	Description	Date	Amount
V19328	CHARLES K WEISE	OCT23 MILEAGE IN-D	11/21/23	4.72
V19257	KATHRYN J KOBANY	NSTA CONFERENCE FOO	11/08/23	4.46
395545	MENARDS - EDEN PRAI	PH TESTERS	11/21/23	4.00
V19290	THOMAS J JOHNSTON	OCT23 MILEAGE IN-D	11/15/23	3.93
V19355	JODI A RAMIREZ	CLASSROOM SUPPLIES	11/29/23	3.88
V19214	HANNAH CHRISTIANSON	OCT23 MILEAGE	11/01/23	3.73
395545	MENARDS - EDEN PRAI	EHS - DISTILLED WAT	11/21/23	3.66
V19241	JOSIE L BERG	SMALL GRP WORKSHEET	11/08/23	3.60
V19272	ALEXANDRA SACKETT	NSTA CONFERENCE FOO	11/08/23	3.48
395619	SHRED-IT USA	VV - SHREDDING	11/29/23	3.45
V19242	GRACE E BUCHHOLZ	NSTA CONFERENCE FOO	11/08/23	3.38
395666	SOUTHPAW ENTERPRISE	#XH1038 QUICK LINK	11/29/23	3.00
V19257	KATHRYN J KOBANY	NSTA CONFERENCE FOO	11/08/23	2.71
V19257	KATHRYN J KOBANY	NSTA CONFERENCE FOO	11/08/23	2.45
V19297	BLAKE A PLOMBON	11/03 MILEAGE	11/15/23	2.42
V19264	BETHANY A MOHS	OCT23 MILEAGE	11/08/23	1.83
V19294	TRENT J OSTMAN	SEP23 MILEAGE OUT-D	11/15/23	1.57
395676	VALLEY WEST SEWING	BOBBIN WINDER SPIND	11/29/23	0.99
395624	HOGLUND BUS COMPANY	CREDIT ON ACCT	11/29/23	(109.00)
395187	BSN SPORTS, LLC	CREDIT ON ACCT	11/01/23	(140.82)
395282	ECKROTH MUSIC	CREDIT ON ACCT	11/08/23	(146.00)
395199	GRAINGER	FAUCET RETURN	11/01/23	(183.39)
395374	ACME TOOLS PLYMOUTH	CREDIT ON ACCT	11/15/23	(228.00)
395213	KULLY SUPPLY INC	FAUCET RETURN	11/01/23	(249.22)
395374	ACME TOOLS PLYMOUTH	CREDIT ON ACCT	11/15/23	(279.00)
395187	BSN SPORTS, LLC	CREDIT ON ACCT	11/01/23	(300.00)
395520	HOGLUND BUS COMPANY	HOSE CREDIT	11/21/23	(405.42)
395395	ELECTRIC MOTOR REPA	PURCHASED REPLACEME	11/15/23	(813.60)
395201	HOGLUND BUS COMPANY	CORE CREDIT	11/01/23	(1,000.00)
395256	ASTLEFORD INTERNATI	INJECTOR CORE CREDI	11/08/23	(1,350.00)
Total Value of Checks Issued				\$ 4,273,569.49



Board Meeting Date: 12/11/2023

Title: Electronic Fund Transfers – November 2023

Type: Consent

Presenter(s): Mert Woodard, Director, Finance & Operations

Background: Minn. Stat. § 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 November 2023, in the amount of \$8,242,174.

Desired Outcomes from the Board: Compliance with Minn. Stat. § 471.38 Subd. 3a.

Attachment(s):

1. Electronic Fund Transfers – November 2023

Electronic Transfers

FOR THE MONTH ENDED NOVEMBER 30, 2023

From	To	Description	Date	Amount
US Bank - Checking	US Bank - Payroll	District Payroll	Multiple	\$ 4,819,531.05
US Bank - Checking	Internal Revenue Service	Federal Payroll Taxes	11/16/2023	849,160.38
US Bank - Checking	Minnesota Department of Revenue	State Payroll Taxes	11/1/2023	145,270.86
US Bank - Checking	Minnesota Department of Revenue	State Payroll Taxes	11/17/2023	149,705.71
US Bank - Checking	Delta Dental	Dental Claims	Multiple	63,144.78
US Bank - Checking	US Bank	Purchase Card Program	11/29/2023	299,030.63
US Bank - Checking	Benefit Extras	Flex & HSA Benefits	Multiple	91,034.55
US Bank - Checking	Payroll Vendors (TRA, EBC, MSRS, etc.)	Electronic Payments	Multiple	1,815,420.29
US Bank - Checking	Minnesota Department of Revenue	Sales & Use Tax Payment	11/21/2023	9,060.00
US Bank - Checking	MSDLAF, VANCO, Other Electronic Fee Vendors	Service Fees	Multiple	815.97
Total of Electronic Fund Transfers				\$ 8,242,174.22

VI.H. Gifts & Bequests - November 2023



Board Meeting Date: 12/11/2023

Title: Gifts & Bequests – November 2023

Type: Consent

Presenter(s): Mert Woodard, Director, Finance & Operations

Description: The attached report lists monetary and in-kind gifts and bequests made to the District during the month of November, 2023. The gifts and bequests are in compliance with District policy and applicable state and federal laws.

Recommendation: Accept with appreciation gifts and bequests received by the District in October, 2023, in the amount of \$187,621.

Desired Outcomes from the Board: Compliance with or awareness of District Policy 709 and Minn. Stat. § 123B.02 Subd. 6.

Attachments:

1. Gifts & Bequests – November 2023

Gifts & Bequests

FOR THE MONTH ENDED NOVEMBER 30, 2023

Donated By	To	Purpose	Amount
Multiple Families	South View Middle School	SV Unified - Supplies and Programming	\$ 500.00
Multiple Families	South View Middle School	Step It Up Fundraiser	295.00
Anonymous	South View Middle School	Step It Up Fundraiser	33,244.80
Concord PTO	Concord Elementary School	Band Supplies	484.24
Concord PTO	Concord Elementary School	ADSIS Math Supplies	515.96
Multiple Students	Edina High School	World Language Department	800.00
Multiple Families	Countryside Elementary School	School Supplies	373.89
Multiple Families	Concord Elementary School	School Supplies	1,290.00
Edina Ed Fund	Teaching & Learning	Literacy Program - LETRS Training	108,545.90
Wrestling Boosters	Edina High School Athletics	Booster Coach	2,709.48
Boys Basketball Boosters	Edina High School Athletics	Booster Coach	6,709.79
Playon Sports	Edina High School Athletics	Athletics Program	1,000.00
Infinite Health	Edina High School Athletics	Wellness Center	16,000.00
Girls Hockey Boosters	Edina High School Athletics	Booster Coach	9,931.69
Edina Ed Fund	Valley View Middle School	Yearbook Scholarship	40.00
Blackbaud	South View Middle School	General Matching Donation	100.00
Blackbaud	Normandale Elementary School	General Matching Donation	40.00
Edina Give & Go	Community Education	Scholarship	2,377.80
Blackbaud	Corneila Elementary School	General Matching Donation	50.00
FACE Foundation	Normandale Elementary School	Grant	500.00
Edina Give & Go	Community Education	Scholarship	2,112.40
Total Cash Donations			\$ 187,620.95
Total In-Kind Donations			\$ -
Total 2023-2024 School Year Gifts and Donations			\$ 542,888.39

VI.I. 2024 Highlands Elementary Exterior Wall
Repair Project



Board Meeting Date: 12/11/2023

Title: 2024 Highlands Elementary Exterior Wall Repair Project

Type: Consent

Presenter(s): Mert Woodard, Director, Finance & Operations

Description: Pursuant to Minn. Stat. § 471.345 Subd. 3 and District Policy 707, the District administration solicited bids for the 2024 Highlands Elementary Exterior Wall Repair project (“the project”). Bids for the project were opened on November 14, 2023, and were reviewed in detail by the administration and its construction partners Inspec, Inc. The project will be funded by long-term facilities maintenance revenue and is part of the ten-year long-term facilities maintenance plan approved by the Board of Education.

Recommendation: Award construction contracts for the project to Restoration and Construction Services, the lowest bidder including alternates, in the amount of \$406,200.

Desired Outcomes from the Board: Approval of the District administration’s recommended action.

Attachments:

1. Recommendation Letter – 2024 Highlands Exterior Wall Repair Project
2. Bid Tabulation – 2024 Highlands Exterior Wall Repair Project



Smart engineering of
roofs, walls, windows,
pavements
and waterproofing

November 14, 2023

Mr. Eric Hamilton
Edina Public Schools
5701 Normandale Road
Edina, MN 55424

RE: Letter of Recommendation for 2024 Exterior Wall Repairs at
Highlands Elementary School
Edina Public Schools
Inspec Project No.: 215646

Dear Mr. Hamilton:

On November 14, 2023, bids were received for the above-referenced project. Restoration and Construction Services (RCS) submitted the lowest overall total costs of Base Bid and Add Alternates 1 and 2 for the amount of \$406,200.

RCS was given an opportunity to review their bid and confirmed that they understood the work scope and were comfortable with their bid. Inspec has experience working with RCS on a previous masonry restoration project in 2022 where they had quality workmanship and good communication throughout the project. RCS has also completed many other tuck pointing and restoration projects around the Metro area of similar size and scope of work.

Therefore, based on the information above, we recommend the Base Bid, Add Alternate 1, and Add Alternate 2 for 2024 Exterior Wall Repairs at Highlands Elementary School be awarded to Restoration and Construction Services for the total contract amount of \$406,200.

Please do not hesitate to call if you have any questions.

Sincerely,

INSPEC

A handwritten signature in black ink that reads "Gavin Grady".

Gavin Grady, EIT, BECXP
Project Manager

GG/bap

Enclosure: Bid Tab Results

5801 Duluth Street
Minneapolis, MN 55422
Ph. 763-546-3434
Fax 763-546-8669

Chicago

Milwaukee

Minneapolis

www.inspec.com

BID TABULATION

Preliminary Bid Tabulation -
Bids are Contingent Upon
Further Review



OWNER: Edina Public Schools

PROJECT: 2024 Exterior Wall Repairs at Highlands Elementary School

BID DATE / TIME: November 14, 2023 at 10:00 AM

Project No. 215646

CONTRACTOR	Addenda 1	Bid Security	Responsible Contractor	Base Bid	Add Alternate 1	Add Alternate 2	Unit Price 1 Tuck Pointing SF	Unit Price 2 Sealant LF	Unit Price 3 Brick Each	Unit Price 4 Painting SF	Unit Price 5 Coating SF	Unit Price 6 Patching SF	TOTAL (BB + Alt 1 + Alt 2)	BB + Alt 1	BB + Alt 2
Building Restoration Corp.	✓	✓	✓	\$293,658	\$153,745	\$10,016	\$20	\$10	\$45	\$6	\$9	\$245.00	\$457,419	\$447,403	\$303,674
Restoration&Const. Services	✓	✓	✓	\$298,000	\$103,000	\$5,200	\$18.51	\$11.48	\$26.37	\$6.50	\$6.00	\$81.00	\$406,200	\$401,000	\$303,200
The Caulkers Company	✓	✓	✓	\$298,500	\$124,900	\$6,500	\$20 / 16	\$8 / 6.50	\$45 / 36	\$10 / 8	\$6.50 / 5.25	\$10 / 8	\$429,900	\$423,400	\$305,000
Dominionaire Contracting	✓	✓	✓	\$343,507	\$127,418	\$18,128	\$24.52	\$8.61	\$46.45	\$4.45	\$4.95	\$24.02	\$489,053	\$470,925	\$361,635
Acme Tuckpointing & Rest.	✓	✓	✓	\$429,900	\$150,000	\$10,000	\$25	\$9	\$55	\$3	\$6	\$200	\$589,900	\$579,900	\$439,900
TNT Tuckpointing	✓	✓	✓	\$437,222	\$155,253	\$10,937	\$25 / 20	\$18 / 14.40	\$45 / 36	\$10 / 8	\$9 / 7.20	\$200 / 160	\$603,412	\$592,475	\$448,159
Innovative Masonry Rest.	✓	✓	✓	\$442,000	\$162,000	\$18,000	\$23.00	\$12.00	\$50	\$10.00	\$12	\$15	\$622,000	\$604,000	\$460,000
Restoration Systems	✓	✓	✓	\$457,240	\$160,152	\$16,269	\$29	\$13.00	\$50	\$12	\$8	\$125	\$633,661	\$617,392	\$473,509

VI.J. Boys Volleyball



Board Meeting Date: 12/11/23

Title: Boys Volleyball

Type: Consent

Presenter(s): Troy Stein, EHS Activities Director; and Student Activities Advisory Committee (SAAC)

Description: The Minnesota State High School League (MSHSL) Board of Directors (BOD) approved the addition of league sponsored Boys' Volleyball for the 2024-25 school year in May of 2023. The MSHSL then formed a task force to determine which season would support boys' volleyball. The MSHSL BOD approved the task forces recommendation for Boys' Volleyball to be a spring sport starting in the 2024-25 school year.

Edina High School (EHS) has supported Boys Volleyball as an independent provider program for the past four years. EHS has had over 20 students each of the years and has supported a Varsity and JV team.

The EHS administration reviewed the process to add a sponsored sport from [Policy 625](#). The Student Activities Advisory Committee (SAAC) reviewed the recommendation from EHS Administration to add Boys' Volleyball to be a EHS sponsored sport for the 2024-25 school year. SAAC unanimously supported the addition of Boys' Volleyball.

Recommendation: Approve the addition of Boys Volleyball as an official EHS sport for the 2024-2025 school year.

Desired Outcome(s) from the Board: Approve the addition of Boys Volleyball as an official EHS sport for the 2024-2025 school year.

Attachments:

- [SAAC Meeting Minutes](#)

VI.K. Student Support Services Agreements

VI.K.1. Strategic Staffing Solutions



Board Meeting Date: December 11, 2023

Title: Contract for Independent School District 273 and a Service Agreement with Strategic Staffing Solutions.

Type: Consent

Presenter(s): Jody Remsing

Description: The purpose of this Agreement is to create a Service Agreement between ISD 273 and Strategic Staffing Solutions with services from December 5th, 2023 through June 30th, 2024.

Recommendation: Approve the attached Service Agreement for services from Strategic Staffing Solutions.

Desired Outcomes from the Board: Approve the attached Service Agreement with Intermediate District 273 Strategic Staffing Solutions.

Attachments: Contract with Intermediate District 273 Strategic Staffing Solutions.

Strategic Staffing Solutions

Service Agreement

THIS AGREEMENT made and entered in this **December 5th, 2023** by and between **Strategic Staffing Solutions, PO Box 276, Mount Pleasant, SC 29466**, hereinafter referred to as the **Provider** and **Edina Public Schools, 5701 Normandale Road, Edina, MN 55424** hereinafter referred to as **LEA**. Contracted services will be provided by **Provider** contractor **Renaë Ouillette**.

Witnessed:

I The LEA, hereby agrees to:

- A** provide Licensed Special Education Consultant (LSEC) access to appropriate records for the purpose of determining individual or program needs.
- B** pay the **Provider** at the rate of **\$148.50 per hour** for contracted services from **December 5th, 2023 through June 30th, 2024**. Terms are DUE ON RECEIPT.
- C** to hold all provisions of this Agreement in confidence and to refrain from disclosing any of such provisions to any third party unless already publicly known or unless such disclosure is required by law, including requirements of the Minnesota Government Data Practices Act.
- D** Notwithstanding any other provision in this contract, the LEA remains **responsible for ensuring that any service provided pursuant to this Agreement complies with all pertinent provisions of federal, state, and local laws, rules and regulations.**
- E** Conduct a criminal background check of the LSEC before allowing the LSEC to have contact with students. The LEA has sole authority to reject the LSEC based upon the results of the background check.

II The Licensed Special Education Consultant hereby agrees to:

- A** provide appropriate predetermined services outlined by the **Provider**.
- B** consult with the special education team, as appropriate, to ensure programs are carried out correctly.
- C** submit an authorized monthly accounting of the activities of the LSEC to the Director of Special Education detailing the dates covered by the billing, the number of evaluations conducted, the number of hours of services provided, and the amount of the billing on the last calendar day of the month which the billing dates cover.

III The LEA and Provider hereby mutually agree:

- A that amendments to or dissolution of the Agreement may be made during the term of the Agreement by written approval of each and both parties hereto. It is further agreed that upon dissolution, the **LEA's** financial consideration shall be on the actual costs incurred during the term of this Agreement at the time of termination.
- B that any modifications to this agreement must be written and signed by both parties. If collection activities are necessary, the **LEA** agrees to pay all the expenses thereof, including reasonable attorney's fees. The **LEA** consents to the jurisdiction of the courts of the State of South Carolina and agrees that its laws shall govern our relationship.

IV Term of Agreement:

This agreement is entered into the aforementioned date and shall remain in force and is mutually binding upon the parties hereto from the period of December 5th, 2023 to June 30th, 2024 unless sooner amended or terminated by either party in writing with a thirty-day advanced notice.

V Non-Competition:

The **LEA** acknowledges that the staff provided by **Provider** are under the engagement of **Provider** and as such cannot be hired directly or contracted directly for a period of twelve (12) months after the termination of this agreement.

VI Nondiscrimination:

The parties hereto acknowledge that nothing in this agreement shall be construed to permit discrimination based on race, color, national origin, handicap, religion, age, sex, or any other characteristic protected by law Title VI of the Civil Rights Act of 1964, as amended, or any other federal laws. Further, Section 504 of the Rehabilitation Act of 1973, and the American Disabilities Act require that no otherwise qualified individual with a handicap shall solely by reason of the handicap, be excluded from participation in, or denied the benefits of, or be subjected to discrimination in a facility certified under the Medicaid and or Medicare programs.

VII Indemnification:

The **LEA** and its agents, employees, or invitees agree to save, indemnify and hold **Provider** harmless from any injury or damage that may result to any **person or property by or from any act or omission to act by the LSEC or the LSEC's** agents, employees, or invitees from any cause or causes whatsoever arising from or concerned with **LSEC's** performance under this **Agreement**.

IN WITNESS WHEREOF, the parties hereto have executed this agreement in duplicate originals, one of which is retained by each of the parties, the day and year first above written.



Provider
Josh Duncan
Managing Director
Strategic Staffing Solutions



LEA
Edina Public Schools

VII. Discussion

VII.A. Annual Financial Audit Presentation -
Fiscal Year Ended June 30, 2023



Board Meeting Date: 12/11/2023

Title: Annual Financial Audit Presentation – Fiscal Year Ended June 30, 2023

Type: Discussion

Presenter(s): Mert Woodard, Director, Finance & Operations; 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 for the preceding fiscal year. The District's annual audit for the fiscal year ended June 30, 2023, has been completed by audit firm Malloy, Montague, Karnowski, Radosevich, & Co., P.A. (MMKR). Results of the audit and a high-level overview will be presented to the School Board by representatives of the District's appointed audit firm.

Preliminary drafts of the financial statements were shared at the October, November, and December Finance & Facilities Committee meetings.

Recommendation: There is no recommended action.

Desired Outcomes from the Board: N/A

Attachment(s):

1. Audit Presentation – Fiscal Year 2023
2. Preliminary Annual Comprehensive Financial Report – June 30, 2023
3. Preliminary Special Purpose Audit Reports – June 30, 2023
4. Preliminary Management Report – June 30, 2023
5. Preliminary Corrective Action Plans – June 30, 2023



INDEPENDENT SCHOOL DISTRICT NO. 273

Audit Report for Year Ended June 30, 2023

AUDITOR'S ROLE



OPINION ON FINANCIAL STATEMENTS

- DISTRICT AUDIT
- SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

INTERNAL CONTROLS AND COMPLIANCE

- FINANCIAL STATEMENT AUDIT
- FEDERAL "SINGLE AUDIT"
- STATE LAWS AND REGULATIONS

AUDIT RESULTS



DISTRICT FINANCIAL AUDIT

- Unmodified Opinion on Basic Financial Statements

AUDIT RESULTS (CONTINUED)



INTERNAL CONTROL AND COMPLIANCE – FINANCIAL AUDIT

- Internal Control Over Financial Reporting
 - No findings reported for fiscal 2023
- Compliance – Financial Reporting
 - No findings reported for fiscal 2023

AUDIT RESULTS (CONTINUED)



MN LEGAL COMPLIANCE

- One Finding Reported
 - 2023-001 Timely Payment of Claims

AUDIT RESULTS – SINGLE AUDIT



FEDERAL SINGLE AUDIT

- **Clean Opinion SEFA**
 - Major programs tested – Child Nutrition Cluster and COVID- 19 Education Stabilization Fund
- **Internal Control Over Federal Compliance**
 - No findings reported for fiscal 2023.
- **Compliance With Federal Program Requirements**
 - No findings reported for fiscal 2023.

AUDIT RESULTS

FOLLOW-UP ON PRIOR YEAR FINDINGS



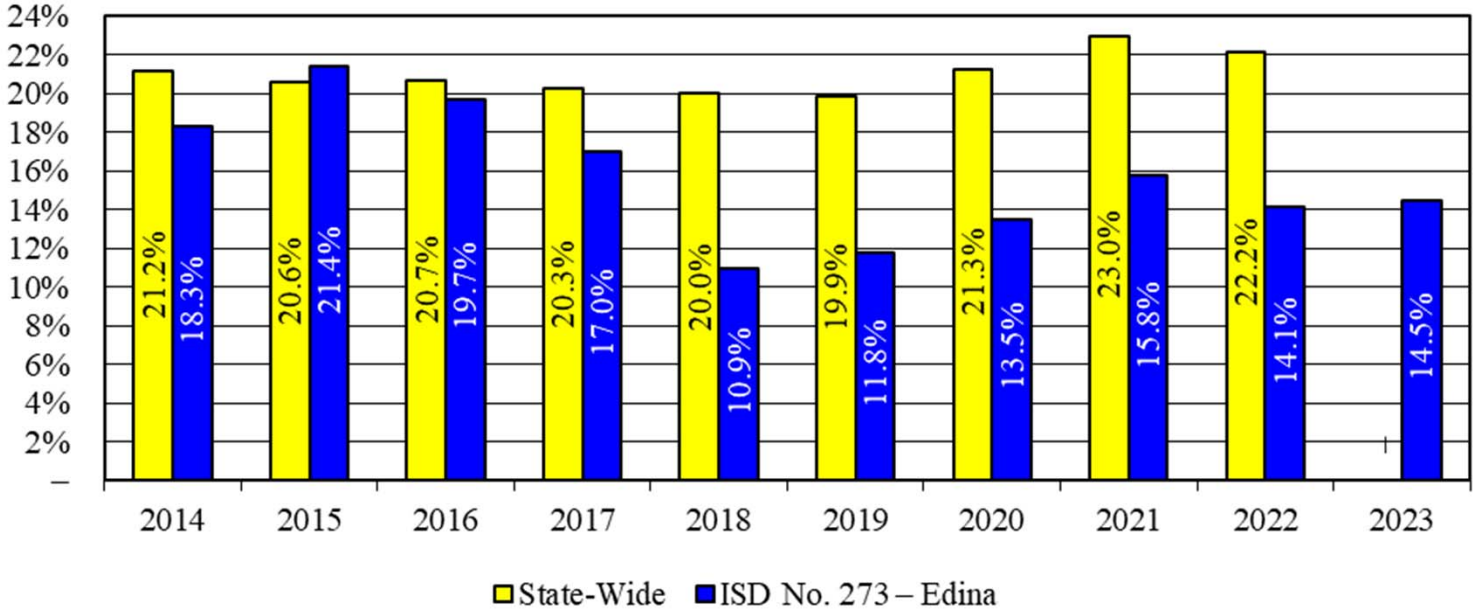
INTERNAL CONTROL DEFICIENCIES REPORTED IN FY 2022

- *Material Weakness in IC Over Financial Reporting* – Material audit adjustment to record additional contracts payable and CIP.
- *Significant Deficiency in IC Over Suspension and Debarment* – Federal Special Education Cluster Programs.
- Follow-up testing was performed during FY2023 Audit, and no similar findings were noted.

STATE-WIDE FUND BALANCES

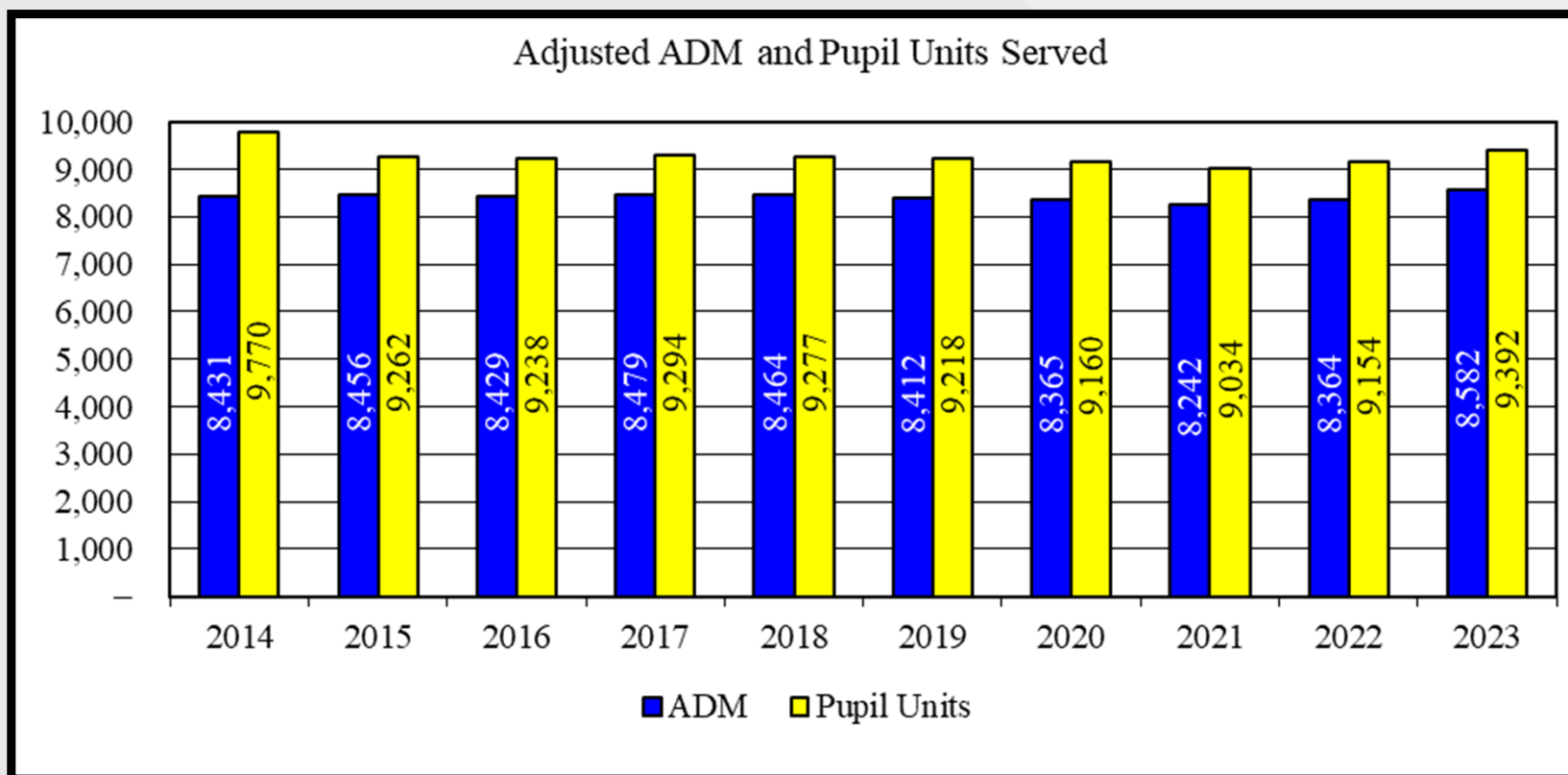


State-Wide Unrestricted Operating Fund Balance
as a Percentage of Operating Expenditures



STUDENTS SERVED

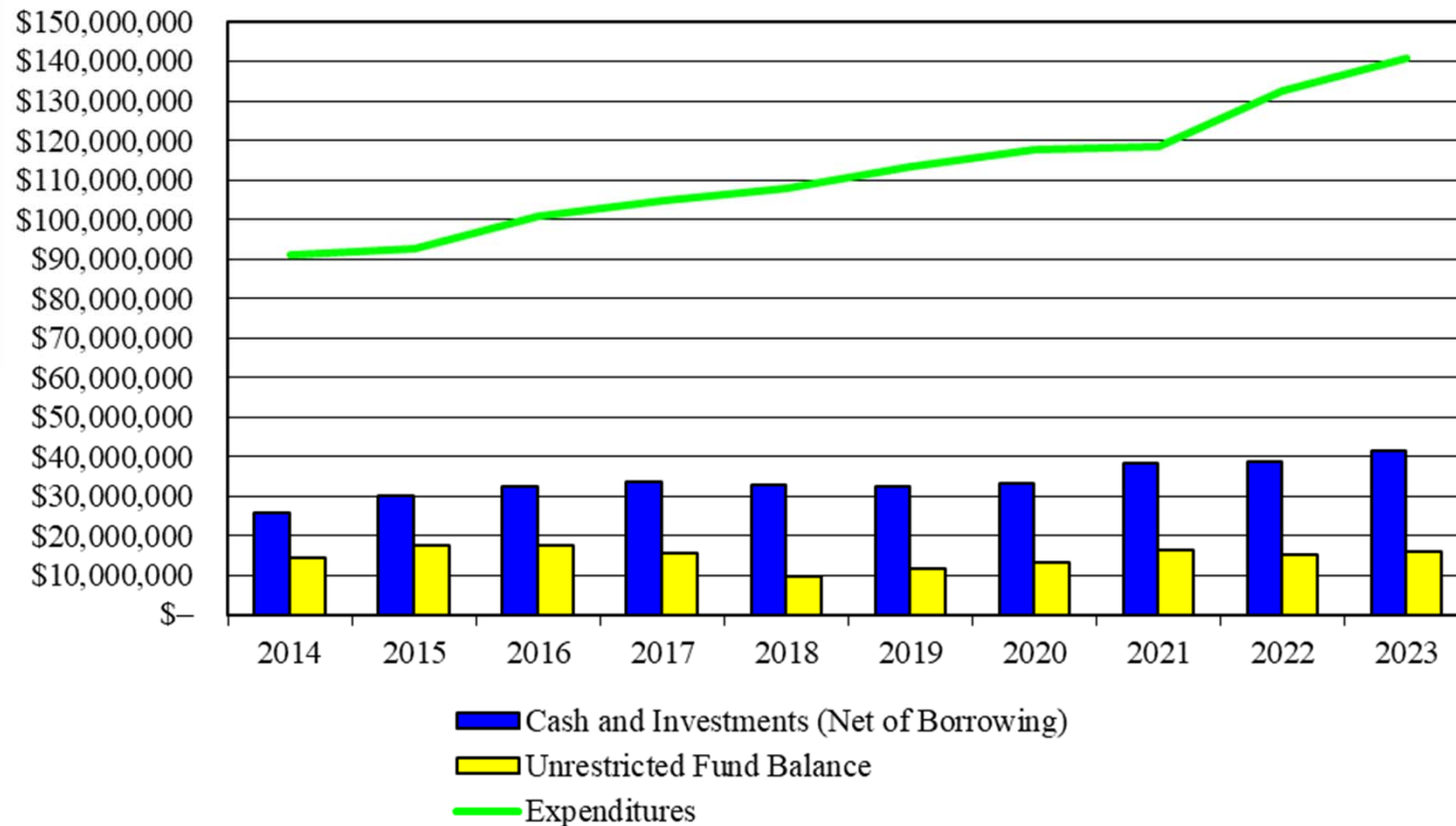
ADM AND PUPIL UNITS



GENERAL FUND FINANCIAL POSITION



General Fund Financial Position
Year Ended June 30,



GENERAL FUND FINANCIAL POSITION (continued)

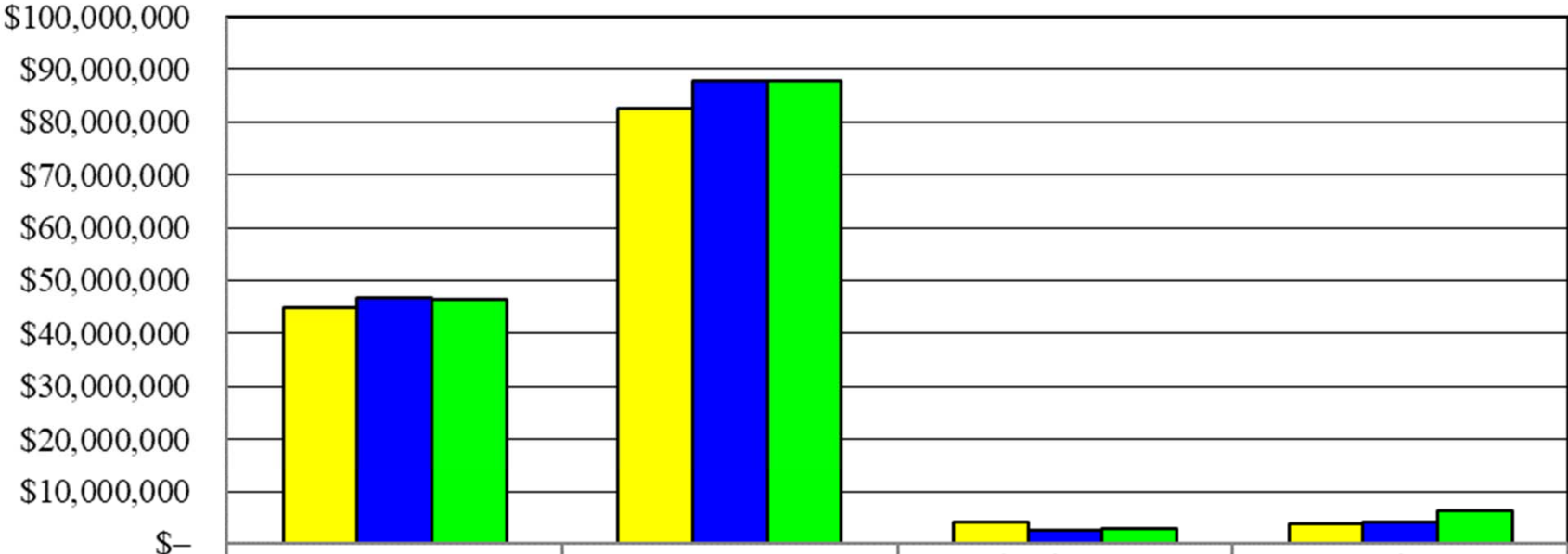
	June 30,				
	2019	2020	2021	2022	2023
Nonspendable fund balances	\$ 31,133	\$ –	\$ –	\$ 2,925	\$ 392,982
Restricted fund balances (1)	2,624,734	1,459,232	1,333,034	2,833,640	4,342,395
Unrestricted fund balances					
Committed	1,037,614	1,068,409	1,074,602	1,098,955	2,322,850
Assigned	3,534,808	3,752,941	6,094,910	5,995,361	5,519,524
Unassigned	6,954,177	8,613,512	9,061,060	8,191,141	8,013,834
Total fund balance	<u>\$ 14,182,466</u>	<u>\$ 14,894,094</u>	<u>\$ 17,563,606</u>	<u>\$ 18,122,022</u>	<u>\$ 20,591,585</u>
Unrestricted fund balances as a percentage of expenditures	<u>10.2%</u>	<u>11.4%</u>	<u>13.7%</u>	<u>11.5%</u>	<u>11.3%</u>
Unassigned fund balances as a percentage of expenditures	<u>6.1%</u>	<u>7.3%</u>	<u>7.6%</u>	<u>6.2%</u>	<u>5.7%</u>

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

GENERAL FUND REVENUE



General Fund Revenue

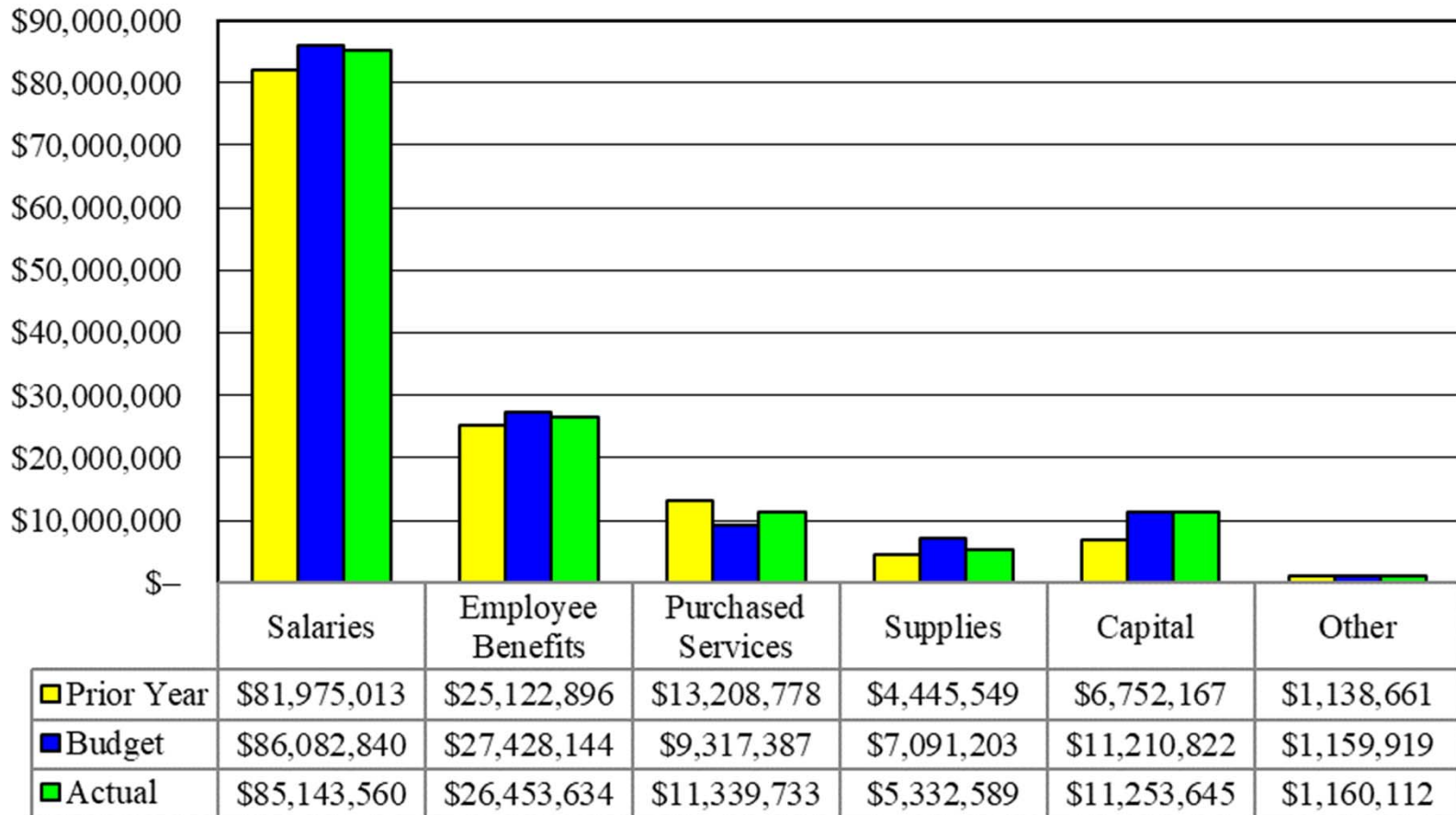


	Property Taxes	State Sources	Federal Sources	Other
■ Prior Year	\$44,953,106	\$82,445,205	\$4,187,257	\$3,994,592
■ Budget	\$46,853,980	\$87,783,483	\$2,731,866	\$4,292,134
■ Actual	\$46,405,452	\$87,753,124	\$2,923,062	\$6,377,765

GENERAL FUND EXPENDITURES



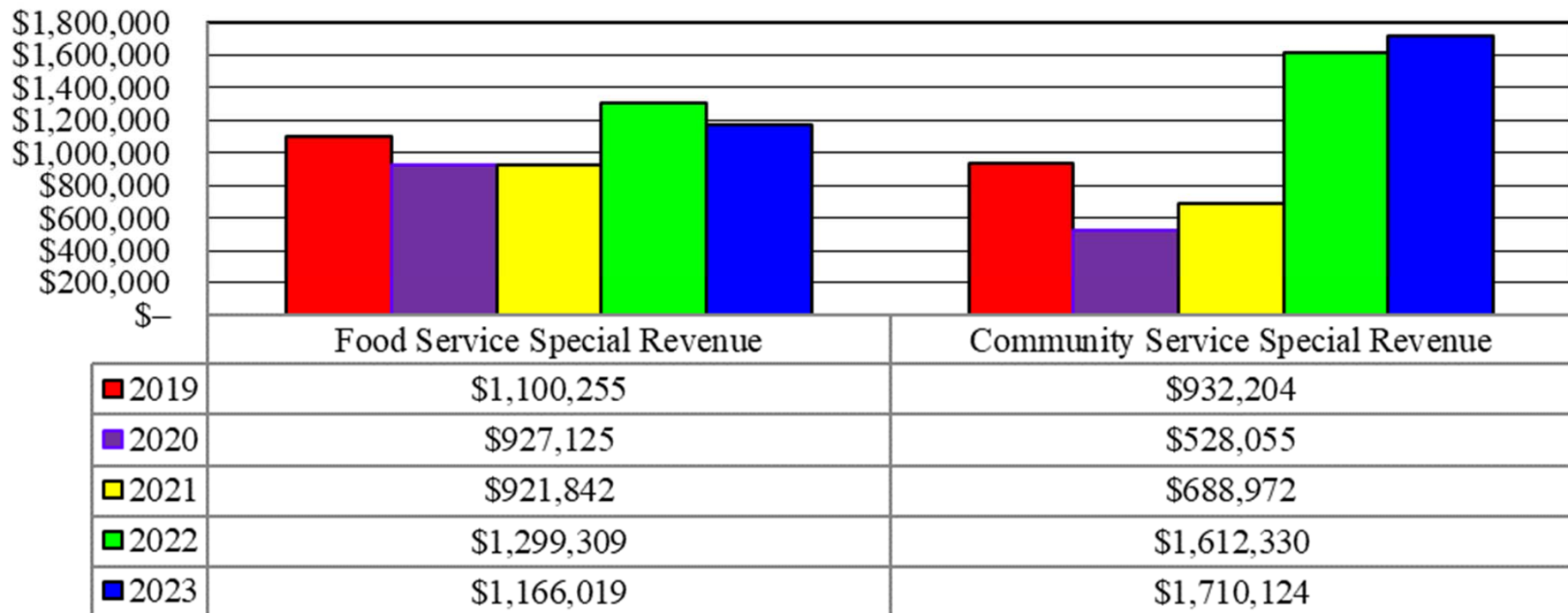
General Fund Expenditures



OTHER OPERATING FUNDS



Other Operating Funds
Total Fund Balances



DISTRICT-WIDE STATEMENT OF NET POSITION

	June 30,		Change
	2023	2022	
Net position – governmental activities			
Total fund balances – governmental funds	\$ 43,233,946	\$ 35,898,872	\$ 7,335,074
Total capital assets, net of depreciation	285,952,272	274,289,306	11,662,966
Bonds, certificates, financed purchases, and other	(211,995,795)	(199,689,431)	(12,306,364)
Pension and OPEB liabilities and deferrals	(121,724,060)	(141,879,896)	20,155,836
Other adjustments	(2,875,573)	(2,533,682)	(341,891)
	<u>\$ (7,409,210)</u>	<u>\$ (33,914,831)</u>	<u>\$ 26,505,621</u>
Net position			
Net investment in capital assets	\$ 81,404,498	\$ 79,307,413	\$ 2,097,085
Restricted	16,384,478	13,096,826	3,287,652
Unrestricted	<u>(105,198,186)</u>	<u>(126,319,070)</u>	<u>21,120,884</u>
	<u>\$ (7,409,210)</u>	<u>\$ (33,914,831)</u>	<u>\$ 26,505,621</u>



2023

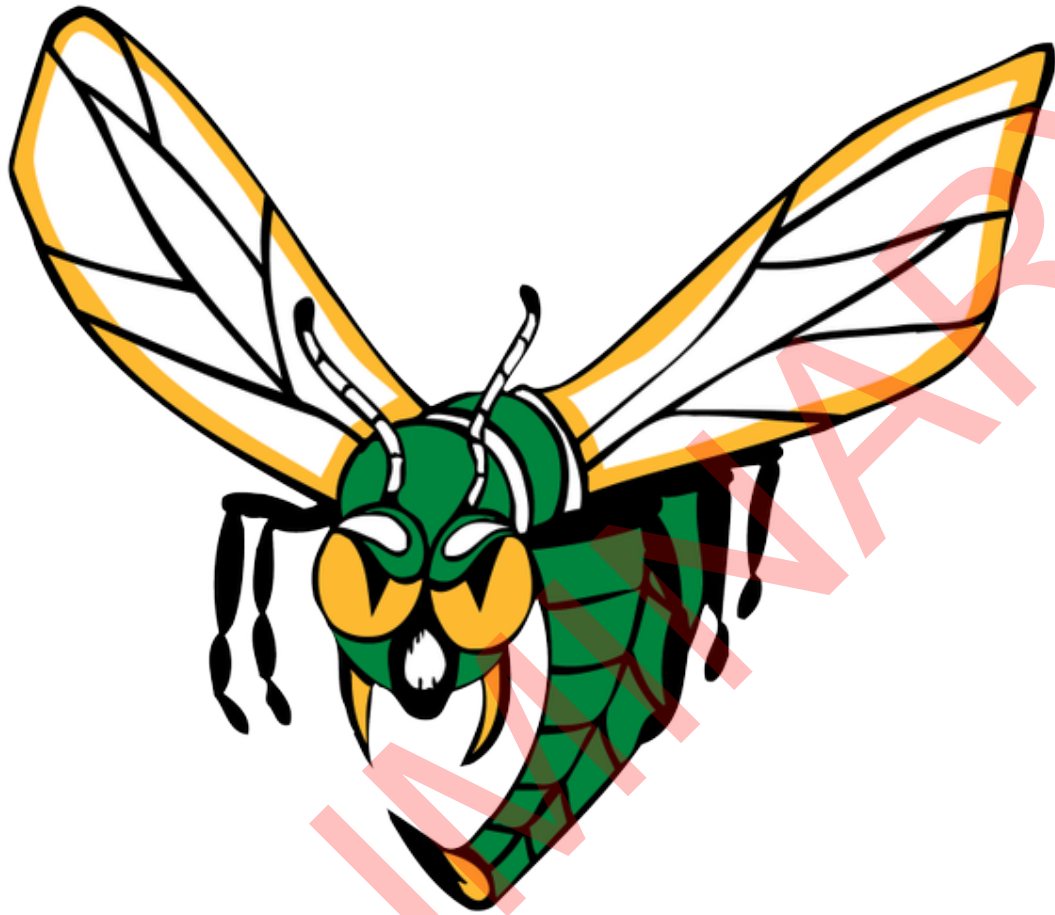
Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2023



INDEPENDENT SCHOOL DISTRICT NO. 273
Edina Public Schools
Edina, Minnesota

Prepared by the Department of Business Services



Independent School District No. 273

Edina Public Schools

5701 Normandale Road

Edina, MN 55424

www.edinaschools.org

INDEPENDENT SCHOOL DISTRICT NO. 273

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INDEPENDENT SCHOOL DISTRICT NO. 273

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INDEPENDENT SCHOOL DISTRICT NO. 273

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INTRODUCTORY SECTION

INSERT DATE

To: Citizens of the District
Board of Education
Employees of the District

INTRODUCTION

We respectfully submit the Annual Comprehensive Financial Report (ACFR) of Independent School District No. 273, Edina, county of Hennepin, state of Minnesota (the District), for the fiscal year ended June 30, 2023. Responsibility for the entire financial report rests with District management. The report contains information and reports regarding all funds of the District in conformity with accounting principles generally accepted in the United States of America (GAAP) for defining the reporting entity.

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

The ACFR is presented in three primary sections as follows:

- Introductory Section
- Financial Section
- Statistical Section

The introductory section includes a list of principal officials, an organizational chart, an overview of the District's strategic plan, and this transmittal letter. The financial section includes the basic financial statements, combining and individual fund statements and related schedules, and required supplementary information. The Independent Auditor's Report and MD&A are also included in the financial section. Notes to the financial section are provided to enhance the reader's understanding of the District's accounting policies and procedures. The statistical section includes selected financial and general information presented on a multiyear comparative basis.

ECONOMIC CONDITION AND OUTLOOK

The District is a public educational system serving a 16 square-mile area located in Hennepin County, Minnesota, just southwest of Minneapolis. The District is governed by its Board of Education (School Board), who are elected by voters residing within the District's boundaries.

For the 2022–2023 school year, district facilities included six elementary schools, two middle schools, a senior high school, a district administration building, a transportation facility, and an early learning school. Enrollment for the 2022–2023 school year was 8,582 pupils in adjusted average daily membership, which represents an increase of 218 students from the prior year. Forecasts indicate modest increases in enrollment for the next several years, aided primarily by the expansion of Countryside Elementary School to house its dual-language Spanish immersion program and the strong demand to enroll in the District by nonresidents students and families.

Projected enrollment for the near future, based on prior year enrollment trends, district facility capacity, resident demographic studies, the continued demand of nonresidents, and planned additions to district facilities are:

<u>Fiscal Year</u>	<u>Enrollment</u>
2024	8,560
2025	8,630
2026	8,670

The tax base of the District increased 3.35 percent during the past year. The market value of all taxable property in the District in fiscal year 2023 was \$11,116,486,387, compared to \$10,756,237,669 in fiscal year 2022. The net tax capacity of the District for fiscal year 2023 was \$125,283,792, an increase of 5.46 percent over the prior year value of \$118,793,566.

The state fiscal disparities law provides for the pooling of 40.0 percent of all new commercial/industrial property valuation added since 1971 in the seven-county Minneapolis-Saint Paul metropolitan area. The pooled valuation is redistributed among the taxing jurisdictions according to population and a ratio measuring relative fiscal capacity. Local tax rates reflect the net contribution/distribution of fiscal disparities valuation. The District has been a net contributor to the fiscal disparities pool in recent years. The District’s net contributions were \$1,725,325 in fiscal year 2022 and \$1,887,552 in fiscal year 2023.

FINANCIAL INFORMATION

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

The legal level of budgetary control is at the fund level, and is demonstrated through an annual budget adopted by the School Board for the General, Special Revenue, Capital Projects – Building Construction, and Debt Service Funds. The business services department maintains budgetary control district-wide. The administration and the School Board review financial reports monthly. Annually, the original budget is adopted by the School Board prior to the fiscal year beginning on July 1. The administration presents mid-year budget revision recommendations based upon audited results of the prior year, enrollment changes, the effects of changes to employment contracts, or other new information impacting revenues or expenditures. All revisions to the budget during the fiscal year are formally adopted by School Board action. Users of the District’s financial statements are directed to the MD&A report for a more in-depth look at the General Fund and other financial information.

DISTRICT FACILITIES

The District's educational facilities consist of nine buildings originally constructed from 1948 to 1972. Each building has had numerous additions and improvements over the years. Despite the age of the facilities, all school buildings are maintained in a state of good repair, with building components modernized and updated on a systematic basis through the District's Long-Term Facilities Maintenance (LTFM) plan. Because of the continual improvement, all educational facilities will effectively serve district operations for many years. During fiscal year 2023, the District broke ground on the addition to Countryside Elementary School that will eventually house 12 sections of dual-language Spanish immersion programming. The total square footage of the District's educational facilities is 1,752,675. The District owns an additional building to store and maintain its fleet of more than 75 pupil transportation vehicles.

LOOKING FORWARD

The District's commitment to fiscal responsibility has enabled the District to maintain positive fund balances in recent years. Currently, the General Fund has an unassigned fund balance of approximately \$8.0 million, which represents 6.9 percent of budgeted unassigned General Fund expenditures for fiscal 2024, in line with the School Board policy minimum fund balance of 6.0–10.0 percent of unassigned expenditures. The District, by policy, maintains an additional 2.0 percent of unassigned expenditures as a committed fund balance.

In 2017, district voters approved an operating referendum to increase annual operating revenues up to the maximum amount of \$2,075 per pupil with yearly inflationary increases, expiring in fiscal year 2028. Also, in 2021, residents voted to increase the District's capital projects levy to 5.932 percent of the District's net tax capacity. The levy, which expires with taxes payable in 2031, will fund technology and capital needs throughout the District.

The state's support in the current economic environment, combined with additional local property tax support approved by residents of the District means the District's financial outlook is stable. The District was able to maintain existing staffing ratios and programs for fiscal year 2024 and has adequate reserves.

Below and on the next page are some facts about the 2023–2024 budget:

- Student enrollment is expected to be stable, but decline slightly, due to the District's intentional strategy of maintaining slightly lower class sizes at the Kindergarten grade level.
- The preliminary budget adopted by the School Board included an increase to the General Fund unassigned fund balance to 8.8 percent of unassigned expenditures.

Revenues:

- General Fund revenue is projected to be \$154.5 million, representing significant growth from the prior year, due to the greater than normal state appropriations resulting from the 2023 legislative session.
- The basic per pupil funding amount from the state is \$7,138 for fiscal year 2024, an increase of 4.0 percent.
- The voter-approved referendum levy is projected to be \$2,197 per pupil unit, a 4.4 percent increase over the prior year.
- Effective fiscal year 2024, the special education cross-subsidy aid from the state will grow from 6.4 percent to 44.0 percent.

Expenditures:

- General Fund expenditures are expected to be \$149.4 million.
- The capital projects (technology) levy will increase from \$7.0 million to \$7.4 million.
- Health insurance premiums and dental insurance premiums are expected to increase by up to 2.0 percent, depending on the employee group.

Construction Projects:

- The District continues to access LTFM revenue through a combination of pay-as-you-go property tax levy authority and general obligation debt to make improvements in the areas of deferred maintenance and health and safety. Anticipated project costs of approximately \$8,000,000–\$12,000,000 per year are utilized for roof repairs, paving projects, mechanical system replacements, windows, doors, painting, flooring, and a variety of other deferred maintenance projects.

DEBT ADMINISTRATION

In order to finance the acquisition and betterment of school facilities, as well as other capital expenditure needs, the District regularly issues both voter-approved and nonvoter-approved debt. As of June 30, 2023, the District had approximately \$182.2 million in outstanding general obligation bonds and an additional \$16.2 million in other long-term financing arrangements.

During fiscal year 2023, the District issued \$14.2 million of certificates of participation to finance the majority of a 24,000 square foot addition that will house the District's dual-language Spanish immersion program. The addition, which is expected to be ready for occupancy in the winter of 2023, is anticipated to yield the District an additional 250 students by fiscal year 2028.

The District also issued \$7.0 million of general obligation bonds to finance a portion of its LTFM Program, as well as pupil transportation vehicles and technology devices. The District's newest instructional facility was constructed in 1972, meaning significant investment is required annually to keep facilities in state of good repair. The District supplements its pay-as-you-go levy authority with bonded debt so that adequate cash is on hand to accelerate the completion of projects. This strategy also allows the District to maintain a relatively stable tax rate for residents of the District.

OTHER INFORMATION

State law requires an annual audit by independent certified public accountants. The accounting firm of Malloy, Montague, Karnowski, Radosevich & Co. P.A. was selected by the School Board to conduct the annual audit for the fiscal year ended June 30, 2023. In addition to meeting the requirements set forth by state law, the audit also was designed to meet the requirements of the federal Single Audit Act as amended in 1996, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The auditor's report on the financial statements is included in the financial section of this report. The auditor's reports related specifically to the single audit are issued as a separate report, which is available from the District upon request.

This report has been prepared following guidelines recommended by the Association of School Business Officials (ASBO) International and its Certificate of Excellence in Financial Reporting program. The District hopes to earn this designation for the very first time with its fiscal year 2023 submission. Seeking recognition from this program is a clear indication of the District's commitment to transparency, high standards in financial reporting, and prudent stewardship of public funds.

The District's continued commitment to excellent financial stewardship has resulted in Moody's Investor Services reaffirming the District's Aaa credit rating, which is the highest rating possible. Fewer than 100 public school districts in the United States hold the coveted Aaa rating, underscoring the significance of the achievement.

ACKNOWLEDGEMENTS

We acknowledge the efforts of the entire Business Services staff in providing complete and accurate data for the fiscal year 2023 ACFR. Credit is also due to the School Board for its governance and unflinching support of maintaining the highest standards of stewardship of the District's finances.

Respectfully submitted,



Dr. Stacie Stanley
Superintendent



Mert Woodard, SFO
Director, Finance & Operations

Excellence



Edina Public Schools Strategic Plan

2020-27

MISSION

Edina Public Schools is a dynamic learning community delivering educational excellence and preparing all students to realize their full potential.

Through academics, activities and opportunities, we encourage creativity, foster curiosity, and develop critical thinking skills. We support every student's educational journey by creating a caring and inclusive school culture that supports the whole student.

VISION

For each and every student to discover their possibilities and thrive.

We are guided by our **CORE VALUES**

Integrity, Compassion, Courage, Commitment, Appreciation and Responsibility



We are committed to these **CORE BELIEFS:**

Academic Excellence

We believe each student deserves access to academic excellence which includes challenging and rich curricula, high expectations, and inspiring instruction that meets their individual needs.

Equity

We believe it is critical to eliminate barriers to success and provide the supports, opportunities and environments so all students can reach their full potential.

Family, School and Community Collaboration

We believe students learn best when students, families, educators and the community partner to provide dynamic support and share responsibility for learning.

Healthy Learning Environment

We believe students thrive in a balanced, healthy environment that promotes the free exchange of ideas and supports students' physical, social-emotional and intellectual needs.

Inclusion

We believe in the inherent dignity of all people, we celebrate individuality, and we value and appreciate diversity.

Life Skills

We believe that inspiring students to grow as critically-thinking collaborative learners will prepare them to be productive, accountable, self-motivated and responsible citizens.

Operational Excellence

We believe in high performance of governance, administration and partnerships, and effective and efficient use of time, human, financial and physical resources in support of the mission.

Professional Excellence

We believe our educators and staff are essential to student success. We value and support them in advancing strategic and innovative initiatives grounded in best practices.



Priority Strategies

Strategy A

Advance Academic Excellence,
Growth and Readiness

Strategy B

Ensure an Equitable and
Inclusive School Culture

Strategy C

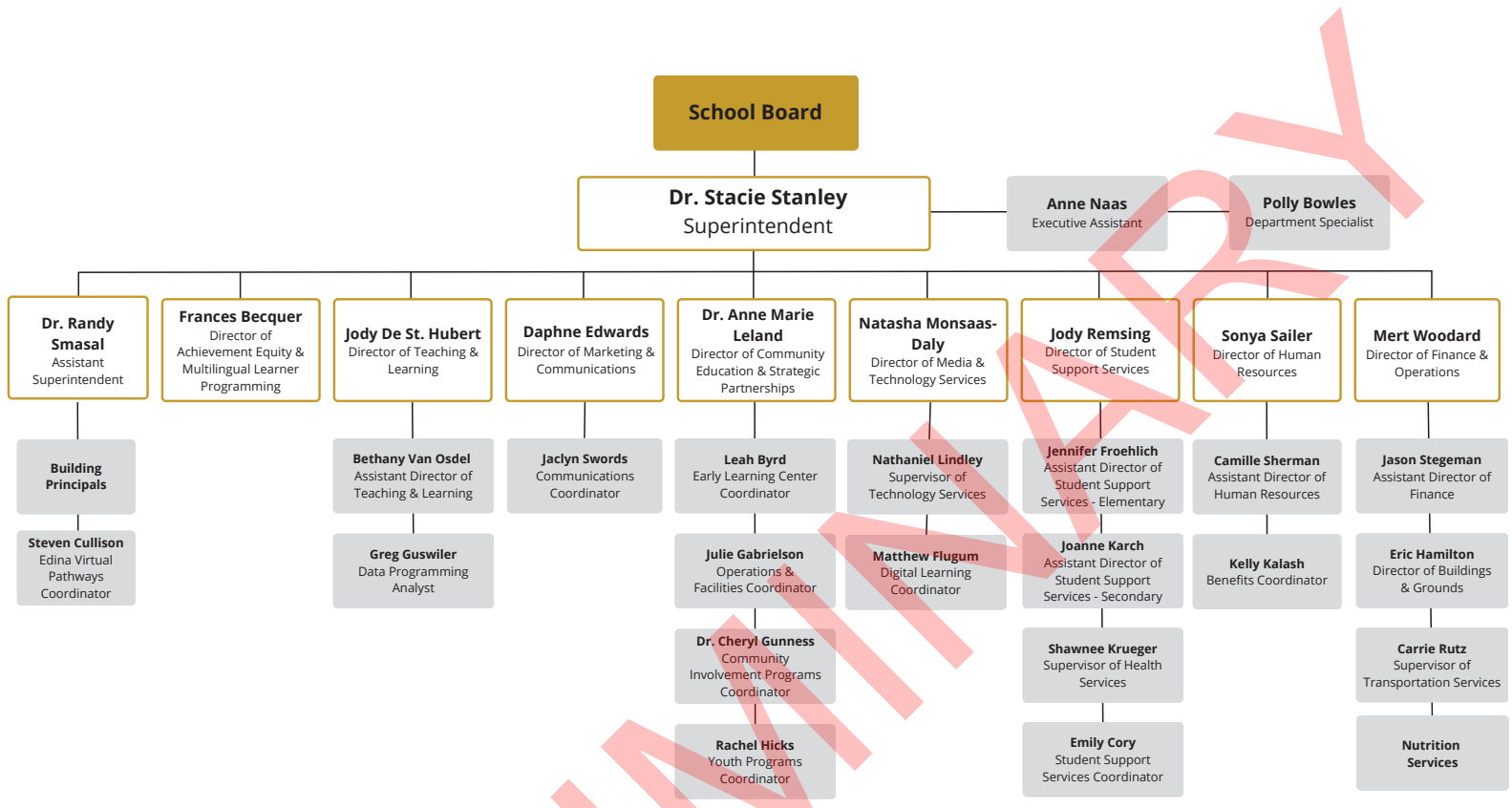
Foster Positive Learning Environments
and Whole Student Support

Strategy D

Develop Leadership
Throughout the District

Strategy E

Engage Parents, Schools
and Community



Updated: December 2023

INDEPENDENT SCHOOL DISTRICT NO. 273

School Board and Administration
Year Ended June 30, 2023

SCHOOL BOARD

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

ADMINISTRATION

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

PRELIMINARY

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 273 (the District) as of and for the year ended June 30, 2023, 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, 2023, 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. 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 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

OTHER INFORMATION

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

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

PRIOR YEAR COMPARATIVE INFORMATION

We have previously audited the District's 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 20, 2022. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2022 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 INSERT DATE 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.

Minneapolis, Minnesota
INSERT DATE

INDEPENDENT SCHOOL DISTRICT NO. 273

Management's Discussion and Analysis Fiscal Year Ended June 30, 2023

This section of Independent School District No. 273, Edina, Minnesota's (the District) Annual Comprehensive Financial Report (ACFR) presents management's narrative overview and analysis of the District's financial performance during the fiscal year ended June 30, 2023. Users are encouraged to read it in conjunction with the other components of the District's ACFR.

FINANCIAL HIGHLIGHTS

- The District's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources at June 30, 2023 by \$7,409,210 (net position deficit). The District's total net position improved by \$26,505,621 during the fiscal year ended June 30, 2023.
- Government-wide revenues totaled \$174,303,321 and were \$26,505,621 more than expenses of \$147,797,700.
- The General Fund's total fund balances (under the governmental fund presentation) increased \$2,469,563 during the year, compared to an \$895,112 decrease projected in the final budget, ending the year at \$20,591,585.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

- Independent Auditor's Report;
- Management's discussion and analysis;
- Basic financial statements, including the government-wide financial statements, fund financial statements, and the notes to basic financial statements;
- Required supplementary information; and
- 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 in the supplementary information section.

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

The District maintains the following types 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 an 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:

	2023	2022
Assets		
Current and other assets	\$ 126,074,807	\$ 112,677,964
Capital assets, net of depreciation	285,952,272	274,289,306
Total assets	\$ 412,027,079	\$ 386,967,270
Deferred outflows of resources	\$ 37,178,431	\$ 37,713,366
Liabilities		
Current and other liabilities	\$ 19,861,728	\$ 19,963,734
Long-term liabilities, including due within one year	348,651,235	290,770,616
Total liabilities	\$ 368,512,963	\$ 310,734,350
Deferred inflows of resources	\$ 88,101,757	\$ 147,861,117
Net position		
Net investment in capital assets	\$ 81,404,498	\$ 79,307,413
Restricted	16,384,478	13,096,826
Unrestricted	(105,198,186)	(126,319,070)
Total net position	\$ (7,409,210)	\$ (33,914,831)

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 \$26,505,621 in fiscal 2023. 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 and community service contributed to the overall increase in restricted net position. Change in the District's share of the Public Employees Retirement Association (PERA) and Teachers Retirement Association (TRA) pension plans contributed to the changes in deferred outflows of resources, long-term liabilities, deferred inflows of resources, and unrestricted net position. The District also issued \$21.2 million of new debt in fiscal 2023, which contributed to the increases current and other assets and long-term liabilities.

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

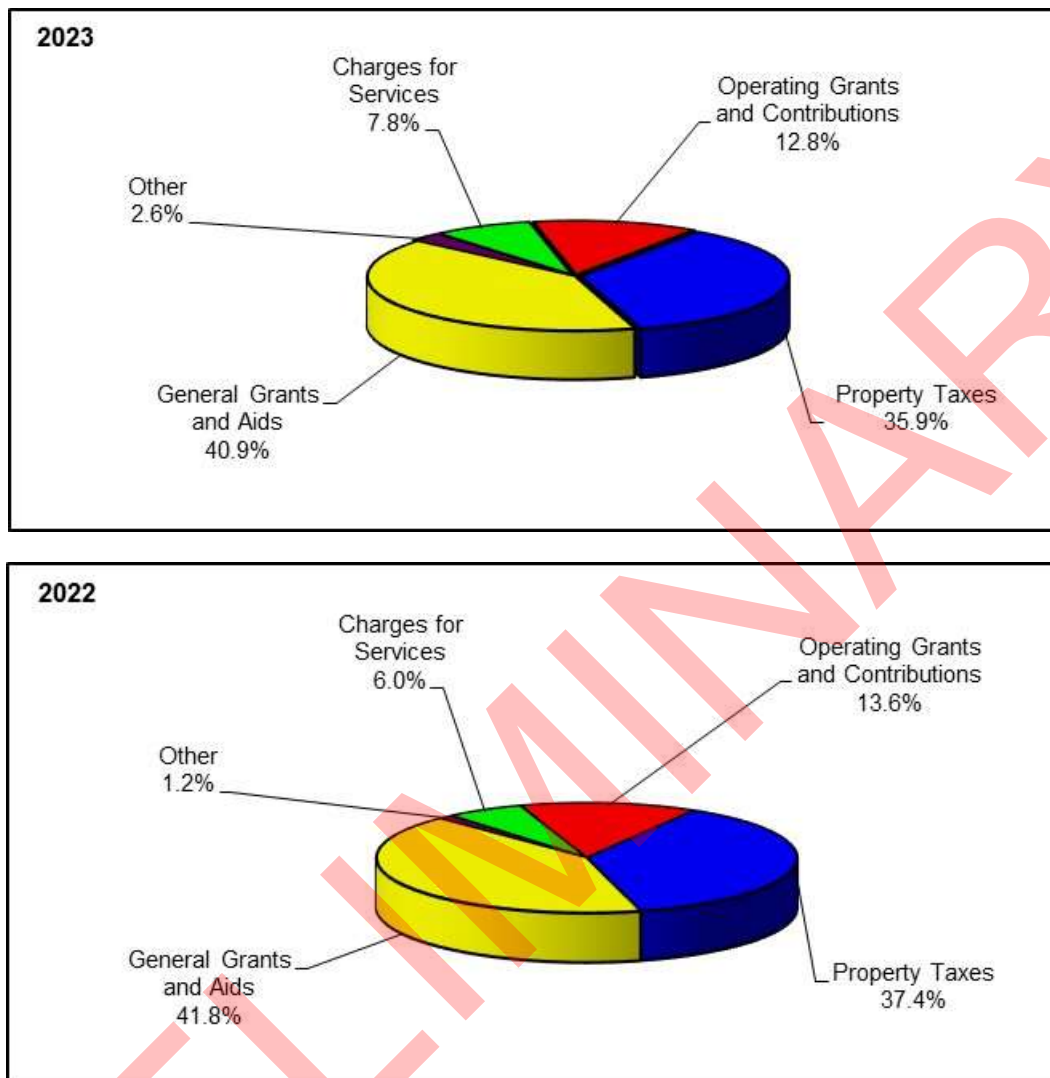
	<u>2023</u>	<u>2022</u>
Revenues		
Program revenues		
Charges for services	\$ 13,615,684	\$ 9,741,502
Operating grants and contributions	22,373,608	22,222,626
General revenues		
Property taxes	62,599,156	61,139,959
General grants and aids	71,201,456	68,403,930
All other	4,513,417	1,985,091
Total revenues	<u>174,303,321</u>	<u>163,493,108</u>
Expenses		
Administration	2,983,756	3,497,178
District support services	2,608,472	2,731,193
Elementary and secondary regular instruction	51,043,329	59,903,266
Vocational education instruction	477,033	497,732
Special education instruction	22,207,149	23,329,243
Instructional support services	13,152,951	12,507,297
Pupil support services	11,875,451	12,786,642
Sites and buildings	23,238,558	19,925,328
Fiscal and other fixed cost programs	562,301	504,272
Food service	3,790,037	3,743,658
Community service	10,621,001	7,784,122
Interest and fiscal charges	5,237,662	5,264,241
Total expenses	<u>147,797,700</u>	<u>152,474,172</u>
Change in net position	26,505,621	11,018,936
Net position – beginning	<u>(33,914,831)</u>	<u>(44,933,767)</u>
Net position – ending	<u>\$ (7,409,210)</u>	<u>\$ (33,914,831)</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 2023 were \$10,810,213 greater than last year. Increases in property taxes, charges for services (activity fees, admissions, lunch sales, and community service program fees), state aids for general education and special education, and investment income contributed to this increase. Expenses decreased \$4,676,472, compared to fiscal year 2022 levels. Increases in expenses for building maintenance and community service programs were offset by a reduction in pension expense related to the state-wide PERA and TRA pension plans mentioned earlier. These reduced pension expenses mainly impacted program areas with high concentrations of personnel costs, including elementary and secondary regular instruction and special education instruction.

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

Figure A – Sources of Revenues for Fiscal Years 2023 and 2022

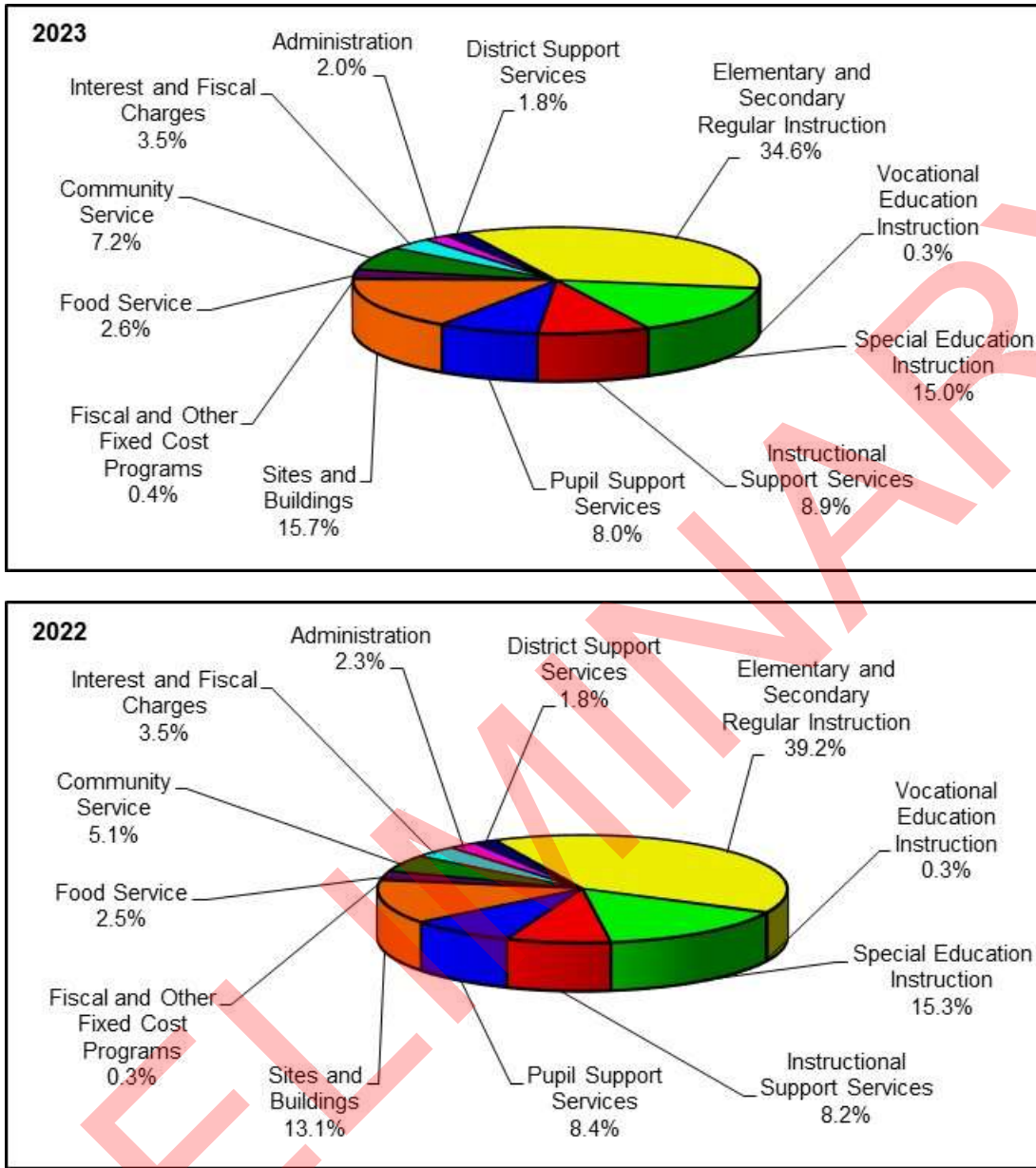


The largest share of the District's revenue is received from the state, including the basic general education aid formula and most of the operating grants.

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 referendums, but also by decisions made by the Legislature in the mix of state aid and local effort in a variety of funding formulas.

The District generated a larger portion of its revenues for fiscal 2023 from charges for services than in the prior year. The continued post-pandemic transition back to a fully in-person learning model, increased community education program participation, and a return to the traditional school lunch and breakfast programs resulted in higher activity fees and admissions, community service program fees, and student lunch sales.

Figure B – Expenses for Fiscal Years 2023 and 2022



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 and other programs, and reduced expenses related to the two state-wide pension plans as previously discussed.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Major funds			
General	\$ 20,591,585	\$ 18,122,022	\$ 2,469,563
Capital Projects – Building Construction	16,312,313	11,413,906	4,898,407
Debt Service	3,453,905	3,451,305	2,600
Nonmajor funds			
Food Service Special Revenue	1,166,019	1,299,309	(133,290)
Community Service Special Revenue	<u>1,710,124</u>	<u>1,612,330</u>	<u>97,794</u>
 Total governmental funds	 <u>\$ 43,233,946</u>	 <u>\$ 35,898,872</u>	 <u>\$ 7,335,074</u>

Total fund balances in the District's governmental funds increased by \$7,335,074 during the 2023 year. Nonspendable fund balances increased \$436,360, mainly for prepaid expenditures in the General Fund. Fund balances restricted for various purposes increased \$6,327,963, with the largest increase in the Capital Projects – Building Construction Fund, due to the issuance of general obligation bonds and certificates of participation for construction projects. Fund balance committed by School Board resolution for cash flow needs in the General Fund increased \$1,223,895. Fund balances internally assigned for various purposes in the General Fund decreased \$475,837 based on fiscal 2023 expenditures. Unassigned fund balance in the General Fund also decreased \$177,307 during the year.

GENERAL FUND

The General Fund is used to account for activity 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>\$ 134,097,136</u>	<u>\$ 141,661,463</u>	<u>\$ 7,564,327</u>	<u>5.6%</u>
Expenditures	<u>\$ 134,476,322</u>	<u>\$ 142,290,315</u>	<u>\$ 7,813,993</u>	<u>5.8%</u>
Other financing sources (uses)	<u>\$ (1,334,000)</u>	<u>\$ (266,260)</u>	<u>\$ 1,067,740</u>	<u>80.0%</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>2023 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	\$ 143,459,403	\$ 1,797,940	1.3%	\$ 7,879,243	5.8%
Expenditures	140,683,273	\$ (1,607,042)	(1.1%)	\$ 8,040,209	6.1%
Other financing sources (uses)	<u>(306,567)</u>	\$ (40,307)	(15.1%)	\$ 2,072,113	87.1%
Net change in fund balances	<u>\$ 2,469,563</u>				

General Fund revenues for fiscal year 2023 were 1.3 percent over budget. This variance was mainly in investment earnings and other local revenues including student fees, admissions, tuition, gifts, and donations. The District budgets conservatively for these revenues, which tend to vary year-to-year. Program participation and investment earnings both increased more than anticipated.

An increase in the property tax levy, funding improvements for general and special education state aids, and the increases in investment income and other local revenue sources discussed in the previous paragraph contributed to the 5.8 percent overall increase in General Fund revenue.

Expenditures in fiscal year 2023 were 1.1 percent under budget, with higher than anticipated purchased services for regular instruction, pupil support services, and building maintenance partially offset by lower personnel costs, due to difficulties filling all budgeted positions in a challenging labor market.

The increase in expenditures compared to the prior year was mainly in contractual salary increases and benefit cost growth in the regular instruction, special education instruction, and instructional support, program areas; along with increased capital outlay for building maintenance and technology.

The District also transferred \$1.6 million to the Capital Projects – Building Construction Fund for larger long-term facilities maintenance (LTFM) projects, compared to a budgeted transfer of \$1.3 million.

COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER MAJOR FUNDS

Capital Projects – Building Construction Fund

Capital Projects – Building Construction Fund revenue for fiscal year 2023 totaled \$682,856 of investment earnings, which exceeded budget by \$662,856, due to improved market conditions and interest rates, along with an increase in funds available for investment. This fund also had other financing sources of \$23.3 million in fiscal year 2023, including the proceeds from two debt issues and the transfer from the General Fund of \$1.6 million for LTFM projects as previously mentioned. Expenditures of \$19.1 million were \$1.6 million over budget, due to the timing of project accruals and cash disbursements. The June 30, 2023 fund balance of \$16.3 million was an increase of \$4.9 million, compared to a budgeted increase of \$5.6 million.

Debt Service Fund

The Debt Service Fund is used to record revenues and expenditures related to servicing the District's outstanding bonded indebtedness, whether for building construction, operating capital, or for initial or refunding bonds. Most of the activity in this fund, including property tax revenue and annual principal and interest expenditures, are controlled by the payment and levy schedules adopted with the sale of each individual debt issue. Debt Service Fund revenue and other financing sources for fiscal year 2023 totaled \$15.2 million, similar to total expenditures. The June 30, 2023 fund balance of \$3.5 million, was an increase of \$2,600, compared to a \$72,952 increase anticipated in the budget.

COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER DISTRICT FUNDS

Food Service Special Revenue Fund

Food Service Special Revenue Fund revenue for fiscal year 2023 totaled \$3.7 million, and expenditures were \$3.8 million. The June 30, 2023 fund balance of \$1.2 million was a decrease of \$133,290, compared to a budgeted decrease of \$99,522. The District reverted to operating more traditional school lunch and breakfast programs in fiscal 2023, rather than the pandemic program it operated in the prior year, under which all students of the District received free breakfast and lunch through a one-time federal program. Revenue was over budget by \$106,104, due to higher than projected federal meal reimbursement revenue, and expenditures were over budget by \$139,872, mainly in food and supply costs.

Community Service Special Revenue Fund

Community Service Special Revenue Fund revenue for fiscal 2023 totaled \$10.9 million and expenditures were \$10.8 million. The year-end fund balance of \$1.7 million was an increase of \$97,794, compared to a budgeted increase of \$6,294. Revenue and expenditures both increased significantly from the prior year and were over budget by \$311,134 and \$219,634, respectively, due to increased program participation and conservative budgeting.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2023, the District had invested \$285,952,273 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 \$13,771,540.

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, 2023 and 2022.

	2023	2022	Change
Land	\$ 5,240,001	\$ 5,240,001	\$ -
Land improvements	26,335,782	26,335,782	-
Buildings	399,403,792	387,017,315	12,386,477
Furniture and equipment	25,194,497	23,953,238	1,241,259
Construction in progress	15,553,021	3,746,251	11,806,770
Less accumulated depreciation	<u>(185,774,821)</u>	<u>(172,003,281)</u>	<u>(13,771,540)</u>
Total	<u><u>\$ 285,952,272</u></u>	<u><u>\$ 274,289,306</u></u>	<u><u>\$ 11,662,966</u></u>
Depreciation expense	<u><u>\$ 13,771,540</u></u>	<u><u>\$ 13,021,000</u></u>	<u><u>\$ 750,540</u></u>

The changes presented in the table above reflect the ongoing construction activity at various district sites during fiscal year 2023. The most significant changes from last year were the completion of several large building improvement projects started in prior years, and current year construction in progress on additional projects related to the certificates of participation and bonds issued in the current year for the District's ongoing 10-year LTFM plan.

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

Additional details of the District's capital assets activity can be found in Note 3 of the notes to basic financial statements.

Long-Term Liabilities

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

	<u>2023</u>	<u>2022</u>	<u>Change</u>
G.O. notes and bonds payable	\$ 182,245,000	\$ 183,225,000	\$ (980,000)
Certificates of participation payable	14,710,000	625,000	14,085,000
Unamortized premiums	13,007,236	12,955,532	51,704
Financed purchases payable	1,493,588	1,671,766	(178,178)
Severance benefits payable	511,962	388,656	123,306
Net/total pension liabilities	117,021,980	69,641,166	47,380,814
Total OPEB liability	<u>19,661,469</u>	<u>22,263,496</u>	<u>(2,602,027)</u>
Total	<u><u>\$ 348,651,235</u></u>	<u><u>\$ 290,770,616</u></u>	<u><u>\$ 57,880,619</u></u>

The changes in general obligation notes and bonds payable and certificates of participation payable reflect new debt issued in fiscal 2023 with a cumulative par value of \$21.2 million, offset by scheduled principal retirements of \$8.1 million. The premiums on the new debt issuances totaled almost \$1.7 million, which exceed current year amortization by \$51,704. The differences in the net/total pension and total 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	\$ 11,116,486,387
Limit rate	<u>15.0%</u>
Legal debt limit	<u><u>\$ 1,667,472,958</u></u>

Additional details of the District's long-term debt activity can be found in Note 4 of 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 \$275, or 4.00 percent, per pupil to the basic general education funding formula for fiscal year 2024, and an additional \$143, or 2.00 percent, per pupil to the formula for fiscal year 2025. The Legislature also increased special education cross-subsidy aid from 6.43 percent of the cross-subsidy to 44.0 percent.

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 2023, \$6,095,000 in general obligation facilities maintenance 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 2025.

On May 11, 2022, the voters of the District approved a renewal and initial increase of \$500,000 to the Capital Projects Levy, which will be in place for at least the next 10 years. This levy will grow in direct portion with the District's tax base and will finance technology staff and equipment, software, and other capital needs.

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 fiscal year 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. For fiscal year 2025, the District will receive an estimated \$2,197 per pupil. The increase in the operating referendum has allowed the District to maintain the quality of programs and services it offers.

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

This ACFR is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about 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, 2023
(With Partial Comparative Information as of June 30, 2022)

	Governmental Activities	
	2023	2022
Assets		
Cash and temporary investments	\$ 78,719,752	\$ 69,624,545
Receivables		
Current taxes	34,304,371	31,132,945
Delinquent taxes	454,477	473,467
Accounts and interest	331,822	168,111
Due from other governmental units	11,803,442	11,254,313
Inventory	91,025	21,658
Prepaid items	369,918	2,925
Capital assets		
Not depreciated	20,793,022	8,986,252
Depreciated, net of accumulated depreciation	265,159,250	265,303,054
Total assets	412,027,079	386,967,270
Deferred outflows of resources		
Pension plan deferments	34,766,853	35,240,914
OPEB plan deferments	2,411,578	2,472,452
Total deferred outflows of resources	37,178,431	37,713,366
Total assets and deferred outflows of resources	\$ 449,205,510	\$ 424,680,636
Liabilities		
Salaries and benefits payable	\$ 7,611,949	\$ 9,574,883
Accounts and contracts payable	7,462,197	5,736,514
Accrued interest payable	3,299,177	3,037,065
Due to other governmental units	216,626	372,696
Unearned revenue	1,271,779	1,242,576
Long-term liabilities		
Due within one year	11,750,211	11,491,480
Due in more than one year	336,901,024	279,279,136
Total long-term liabilities	348,651,235	290,770,616
Total liabilities	368,512,963	310,734,350
Deferred inflows of resources		
Bond refunding deferments	539,971	1,212,133
Property taxes levied for subsequent year	65,342,744	58,960,384
Pension plan deferments	19,425,246	86,796,709
OPEB plan deferments	2,793,796	891,891
Total deferred inflows of resources	88,101,757	147,861,117
Net position		
Net investment in capital assets	81,404,498	79,307,413
Restricted for		
Capital asset acquisition	13,192,829	9,517,795
Debt service	271,199	515,837
Food service	1,166,019	1,299,309
Community service	1,718,644	1,617,915
Other state restrictions	35,787	145,970
Unrestricted	(105,198,186)	(126,319,070)
Total net position	(7,409,210)	(33,914,831)
Total liabilities, deferred inflows of resources, and net position	\$ 449,205,510	\$ 424,680,636

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Activities
 Year Ended June 30, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

Functions/Programs	2023			2022	
	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Governmental Activities
Governmental activities					
Administration	\$ 2,983,756	\$ 21,249	\$ -	\$ (2,962,507)	\$ (3,443,044)
District support services	2,608,472	-	-	(2,608,472)	(2,731,193)
Elementary and secondary regular instruction	51,043,329	1,767,832	457,038	(48,818,459)	(57,993,291)
Vocational education instruction	477,033	-	-	(477,033)	(497,732)
Special education instruction	22,207,149	316,990	18,116,117	(3,774,042)	(7,292,235)
Instructional support services	13,152,951	2,686	628	(13,149,637)	(12,426,211)
Pupil support services	11,875,451	63,964	1,284,336	(10,527,151)	(11,492,729)
Sites and buildings	23,238,558	550,283	104,700	(22,583,575)	(19,340,502)
Fiscal and other fixed cost programs	562,301	-	-	(562,301)	(504,272)
Food service	3,790,037	1,971,809	1,626,894	(191,334)	380,239
Community service	10,621,001	8,920,871	783,895	(916,235)	95,167
Interest and fiscal charges	5,237,662	-	-	(5,237,662)	(5,264,241)
Total governmental activities	\$ 147,797,700	\$ 13,615,684	\$ 22,373,608	(111,808,408)	(120,510,044)
General revenues					
Taxes					
Property taxes, levied for general purposes				46,462,287	44,940,869
Property taxes, levied for community service				1,090,648	1,118,315
Property taxes, levied for debt service				15,046,221	15,080,775
General grants and aids				71,201,456	68,403,930
Other general revenues				2,468,116	1,899,993
Investment earnings				2,045,301	85,098
Total general revenues				<u>138,314,029</u>	<u>131,528,980</u>
Change in net position				26,505,621	11,018,936
Net position – beginning				<u>(33,914,831)</u>	<u>(44,933,767)</u>
Net position – ending				<u>\$ (7,409,210)</u>	<u>\$ (33,914,831)</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Balance Sheet
 Governmental Funds
 as of June 30, 2023
 (With Partial Comparative Information as of June 30, 2022)

	General Fund	Capital Projects –		Debt Service Fund	Nonmajor Funds	Total Governmental Funds	
		Building Construction Fund				2023	2022
Assets							
Cash and temporary investments	\$ 41,576,711	\$ 21,114,735	\$ 10,617,719	\$ 4,887,838	\$ 78,197,003	\$ 69,068,284	
Receivables							
Current taxes	26,570,590	–	7,119,037	614,744	34,304,371	31,132,945	
Delinquent taxes	335,081	–	111,301	8,095	454,477	473,467	
Accounts and interest	276,860	13,701	2,662	26,326	319,549	156,162	
Due from other governmental units	11,727,801	–	–	75,641	11,803,442	11,254,313	
Inventory	23,064	–	–	67,961	91,025	21,658	
Prepaid items	369,918	–	–	–	369,918	2,925	
Total assets	\$ 80,880,025	\$ 21,128,436	\$ 17,850,719	\$ 5,680,605	\$ 125,539,785	\$ 112,109,754	
Liabilities							
Salaries and benefits payable	\$ 7,455,954	\$ –	\$ –	\$ 155,995	\$ 7,611,949	\$ 9,574,883	
Accounts and contracts payable	2,440,640	4,816,123	1,662	154,151	7,412,576	5,682,750	
Due to other governmental units	216,626	–	–	–	216,626	372,696	
Unearned revenue	19,001	–	–	1,252,778	1,271,779	1,242,576	
Total liabilities	10,132,221	4,816,123	1,662	1,562,924	16,512,930	16,872,905	
Deferred inflows of resources							
Property taxes levied for subsequent year	49,831,045	–	14,278,681	1,233,018	65,342,744	58,960,384	
Unavailable revenue – delinquent taxes	325,174	–	116,471	8,520	450,165	377,593	
Total deferred inflows of resources	50,156,219	–	14,395,152	1,241,538	65,792,909	59,337,977	
Fund balances							
Nonspendable	392,982	–	–	67,961	460,943	24,583	
Restricted	4,342,395	16,312,313	3,453,905	2,808,182	26,916,795	20,588,832	
Committed	2,322,850	–	–	–	2,322,850	1,098,955	
Assigned	5,519,524	–	–	–	5,519,524	5,995,361	
Unassigned	8,013,834	–	–	–	8,013,834	8,191,141	
Total fund balances	20,591,585	16,312,313	3,453,905	2,876,143	43,233,946	35,898,872	
Total liabilities, deferred inflows of resources, and fund balances	\$ 80,880,025	\$ 21,128,436	\$ 17,850,719	\$ 5,680,605	\$ 125,539,785	\$ 112,109,754	

INDEPENDENT SCHOOL DISTRICT NO. 273

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
as of June 30, 2023
(With Partial Comparative Information as of June 30, 2022)

	2023	2022
Total fund balances – governmental funds	\$ 43,233,946	\$ 35,898,872
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets are included in net position, but are excluded from fund balances because they do not represent financial resources.</p>		
Cost of capital assets	471,727,093	446,292,587
Accumulated depreciation	(185,774,821)	(172,003,281)
<p>Long-term liabilities are included in net position, but are excluded from fund balances until due and payable. Debt issuance premiums are excluded from net position until amortized, but are included in fund balances upon issuance as other financing sources.</p>		
G.O. notes and bonds payable	(182,245,000)	(183,225,000)
Certificates of participation payable	(14,710,000)	(625,000)
Unamortized premiums	(13,007,236)	(12,955,532)
Financed purchases payable	(1,493,588)	(1,671,766)
Severance benefits payable	(511,962)	(388,656)
Net/total pension liabilities	(117,021,980)	(69,641,166)
Total OPEB liability	(19,661,469)	(22,263,496)
<p>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.</p>		
	485,401	514,446
<p>Accrued interest payable on long-term debt is included in net position, but is excluded from fund balances until due and payable.</p>		
	(3,299,177)	(3,037,065)
<p>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.</p>		
Deferred outflows of resources – pension plan deferments	34,766,853	35,240,914
Deferred outflows of resources – OPEB plan deferments	2,411,578	2,472,452
Deferred inflows of resources – bond refunding deferments	(539,971)	(1,212,133)
Deferred inflows of resources – pension plan deferments	(19,425,246)	(86,796,709)
Deferred inflows of resources – OPEB plan deferments	(2,793,796)	(891,891)
Deferred inflows of resources – unavailable revenue – delinquent taxes	450,165	377,593
Total net position – governmental activities	\$ (7,409,210)	\$ (33,914,831)

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Governmental Funds
 Year Ended June 30, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

	Capital Projects –				Total Governmental Funds	
	General Fund	Building Construction Fund	Debt Service Fund	Nonmajor Funds	2023	2022
Revenue						
Local sources						
Property taxes	\$ 46,405,452	\$ –	\$ 15,031,347	\$ 1,089,785	\$ 62,526,584	\$ 61,138,083
Investment earnings	1,186,645	682,856	29,300	146,500	2,045,301	85,098
Other	5,191,120	–	–	10,892,680	16,083,800	11,500,106
State sources	87,753,124	–	–	838,216	88,591,340	83,091,253
Federal sources	2,923,062	–	–	1,572,573	4,495,635	7,992,699
Total revenue	143,459,403	682,856	15,060,647	14,539,754	173,742,660	163,807,239
Expenditures						
Current						
Administration	3,449,633	–	–	–	3,449,633	3,873,432
District support services	2,516,269	–	–	–	2,516,269	2,853,562
Elementary and secondary regular instruction	60,953,667	–	–	–	60,953,667	58,812,519
Vocational education instruction	456,282	–	–	–	456,282	418,857
Special education instruction	26,173,927	–	–	–	26,173,927	24,570,499
Instructional support services	14,745,151	–	–	–	14,745,151	12,959,940
Pupil support services	12,921,436	–	–	–	12,921,436	12,947,747
Sites and buildings	18,330,408	–	–	–	18,330,408	15,164,467
Fiscal and other fixed cost programs	562,301	–	–	–	562,301	504,272
Food service	–	–	–	3,790,593	3,790,593	3,732,088
Community service	–	–	–	10,684,338	10,684,338	8,021,126
Capital outlay	–	19,054,076	–	100,319	19,154,395	6,365,318
Debt service						
Principal	502,998	–	8,015,000	–	8,517,998	8,002,883
Interest and fiscal charges	71,201	–	7,219,125	–	7,290,326	7,593,862
Total expenditures	140,683,273	19,054,076	15,234,125	14,575,250	189,546,724	165,820,572
Excess (deficiency) of revenue over expenditures	2,776,130	(18,371,220)	(173,478)	(35,496)	(15,804,064)	(2,013,333)
Other financing sources (uses)						
Insurance recoveries	–	–	–	–	–	141,389
Financed purchases	209,820	–	–	–	209,820	531,737
Debt issued	940,000	20,118,922	176,078	–	21,235,000	7,000,000
Premium on debt issued	127,740	1,566,578	–	–	1,694,318	357,053
Transfers in	–	1,584,127	–	–	1,584,127	3,051,806
Transfers (out)	(1,584,127)	–	–	–	(1,584,127)	(3,051,806)
Total other financing sources (uses)	(306,567)	23,269,627	176,078	–	23,139,138	8,030,179
Net change in fund balances	2,469,563	4,898,407	2,600	(35,496)	7,335,074	6,016,846
Fund balances						
Beginning of year	18,122,022	11,413,906	3,451,305	2,911,639	35,898,872	29,882,026
End of year	\$ 20,591,585	\$ 16,312,313	\$ 3,453,905	\$ 2,876,143	\$ 43,233,946	\$ 35,898,872

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, 2023
(With Partial Comparative Information for the Year Ended June 30, 2022)

	<u>2023</u>	<u>2022</u>
Total net change in fund balances – governmental funds	\$ 7,335,074	\$ 6,016,846
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	25,434,506	10,609,437
Depreciation expense	(13,771,540)	(13,021,000)
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.		
	(29,045)	(61,766)
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.		
G.O. notes, bonds, and certificates of participation payable	(21,235,000)	(7,000,000)
Financed purchases payable	(209,820)	(531,737)
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
G.O. notes, bonds, and certificates of participation payable	8,130,000	7,650,000
Financed purchases payable	387,998	352,883
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.		
	(262,112)	53,398
Debt issuance premiums 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.		
	(51,704)	1,247,008
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	(123,306)	84,100
Net/total pension liabilities	(47,380,814)	33,554,107
Total OPEB liability	2,602,027	(781,243)
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	(474,061)	(3,778,375)
Deferred outflows of resources – OPEB plan deferments	(60,874)	511,285
Deferred inflows of resources – bond refunding deferments	672,162	672,162
Deferred inflows of resources – pension plan deferments	67,371,463	(24,734,145)
Deferred inflows of resources – OPEB plan deferments	(1,901,905)	174,100
Deferred inflows of resources – unavailable revenue – delinquent taxes	72,572	1,876
Change in net position – governmental activities	<u>\$ 26,505,621</u>	<u>\$ 11,018,936</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 General Fund
 Year Ended June 30, 2023

	Budgeted Amounts		Actual	Over (Under)
	Original	Final		Final Budget
Revenue				
Local sources				
Property taxes	\$ 41,314,578	\$ 46,853,980	\$ 46,405,452	\$ (448,528)
Investment earnings	283,695	598,647	1,186,645	587,998
Other	2,599,946	3,693,487	5,191,120	1,497,633
State sources	86,342,099	87,783,483	87,753,124	(30,359)
Federal sources	3,556,818	2,731,866	2,923,062	191,196
Total revenue	<u>134,097,136</u>	<u>141,661,463</u>	<u>143,459,403</u>	<u>1,797,940</u>
Expenditures				
Current				
Administration	3,595,122	3,596,141	3,449,633	(146,508)
District support services	2,593,804	3,392,344	2,516,269	(876,075)
Elementary and secondary regular instruction	62,052,233	62,410,847	60,953,667	(1,457,180)
Vocational education instruction	422,070	436,799	456,282	19,483
Special education instruction	25,753,094	26,204,783	26,173,927	(30,856)
Instructional support services	8,256,451	14,233,518	14,745,151	511,633
Pupil support services	11,210,499	11,563,869	12,921,436	1,357,567
Sites and buildings	18,791,413	18,650,378	18,330,408	(319,970)
Fiscal and other fixed cost programs	1,262,301	1,262,301	562,301	(700,000)
Debt service				
Principal	471,910	471,910	502,998	31,088
Interest and fiscal charges	67,425	67,425	71,201	3,776
Total expenditures	<u>134,476,322</u>	<u>142,290,315</u>	<u>140,683,273</u>	<u>(1,607,042)</u>
Excess (deficiency) of revenue over expenditures	(379,186)	(628,852)	2,776,130	3,404,982
Other financing sources (uses)				
Financed purchases	—	—	209,820	209,820
Debt issued	—	940,000	940,000	—
Premium on debt issued	—	127,740	127,740	—
Transfers (out)	(1,334,000)	(1,334,000)	(1,584,127)	(250,127)
Total other financing sources (uses)	<u>(1,334,000)</u>	<u>(266,260)</u>	<u>(306,567)</u>	<u>(40,307)</u>
Net change in fund balances	<u>\$ (1,713,186)</u>	<u>\$ (895,112)</u>	<u>2,469,563</u>	<u>\$ 3,364,675</u>
Fund balances				
Beginning of year			<u>18,122,022</u>	
End of year			<u>\$ 20,591,585</u>	

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Net Position
 Proprietary Fund
 Internal Service Fund
 as of June 30, 2023
 (With Partial Comparative Information as of June 30, 2022)

	<u>2023</u>	<u>2022</u>
Assets		
Current assets		
Cash and temporary investments	\$ 522,749	\$ 556,261
Accounts receivable	<u>12,273</u>	<u>11,949</u>
Total assets	<u>535,022</u>	<u>568,210</u>
Liabilities		
Current liabilities		
Accounts and contracts payable	<u>49,621</u>	<u>53,764</u>
Net position		
Unrestricted	<u>\$ 485,401</u>	<u>\$ 514,446</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, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

	<u>2023</u>	<u>2022</u>
Operating revenue		
Charges for services	\$ 858,609	\$ 842,240
Operating expenses		
Dental claims and expenses	<u>887,654</u>	<u>904,006</u>
Operating income (loss)	(29,045)	(61,766)
Net position		
Beginning of year	<u>514,446</u>	<u>576,212</u>
End of year	<u><u>\$ 485,401</u></u>	<u><u>\$ 514,446</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Cash Flows
 Proprietary Fund
 Internal Service Fund
 Year Ended June 30, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities		
Contributions from governmental funds	\$ 858,285	\$ 855,160
Dental claims and other expense payments	<u>(891,797)</u>	<u>(901,567)</u>
Net cash flows from operating activities	<u>(33,512)</u>	<u>(46,407)</u>
 Net change in cash and cash equivalents	 (33,512)	 (46,407)
 Cash and temporary investments		
Beginning of year	<u>556,261</u>	<u>602,668</u>
 End of year	 <u>\$ 522,749</u>	 <u>\$ 556,261</u>
 Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	\$ (29,045)	\$ (61,766)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities		
Changes in assets and liabilities		
Accounts receivable	(324)	12,920
Accounts and contracts payable	<u>(4,143)</u>	<u>2,439</u>
 Net cash flows from operating activities	 <u>\$ (33,512)</u>	 <u>\$ (46,407)</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Basic Financial Statements
June 30, 2023

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, which 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 fund is 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 (MDE). 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 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. Actual expenditures for the fiscal year ended June 30, 2023 exceeded budgeted appropriations by \$139,872 in the Food Service Special Revenue Fund, by \$219,634 in the Community Service Special Revenue Fund, by \$1,577,391 in the Capital Projects – Building Construction Fund, and by \$6,547 in the Debt Service 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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

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.

The District reported the following receivables due from other governmental units at year-end:

Due from the MDE	\$ 11,143,467
Due from other Minnesota school districts	10,156
Due from other governmental units	<u>649,819</u>
Total due from other governmental units	<u>\$ 11,803,442</u>

H. Inventory

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 \$3,461,628 of the property tax levy collectible in 2023 as revenue to the District in fiscal year 2022–2023. The remaining portion of the taxes collectible in 2023 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 governmental 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:

Fiscal Year Ended June 30,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2022	\$ 51,325	\$ 904,006	\$ 901,567	\$ 53,764
2023	\$ 53,764	\$ 887,654	\$ 891,797	\$ 49,621

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 assets 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 deferments in the government-wide Statement of Net Position. A bond refunding deferment 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 \$1,584,127 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. The District's net investment in capital assets at year-end is calculated as follows:

Capital assets, net of accumulated depreciation	\$ 285,952,272
Outstanding debt related to capital assets	(211,433,895)
Deferred charges on capital-related debt	(539,971)
Unspent proceeds from capital-related debt	<u>7,426,092</u>
Total due from other governmental units	<u>\$ 81,404,498</u>

- **Restricted Net Position** – Net position restricted by 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 finance and operations are authorized to establish assignments of fund balance.
- **Unassigned** – The residual classification for the General Fund, which also reflects negative residual amounts in other funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to first use restricted resources, 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, 2022, 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	\$	5,996,639
Investments		<u>72,723,113</u>
Cash and temporary investments	\$	<u><u>78,719,752</u></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 \$5,996,556, 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	\$ 975,817	\$ 968,475	\$ 1,944,292
U.S. treasuries	Not Rated		Level 2	\$ 5,956,757	\$ –	\$ 5,956,757
Investment pools						
MSDLAF Liquid Class	AAA	S&P	Amortized Cost		No Maturity Date	3,901,308
MSDLAF MAX Class	AAA	S&P	Amortized Cost		No Maturity Date	12,480,376
MNTrust Investment Shares Portfolio	AAA	S&P	Amortized Cost		No Maturity Date	37,334,593
MNTrust Full Flex	Not Rated		Amortized Cost		No Maturity Date	8,158,822
American Funds Select Government	AAA	S&P	Level 2		No Maturity Date	2,946,965
Total investments						<u>\$ 72,723,113</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.

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	3,746,251	24,193,247	–	(12,386,477)	15,553,021
Total capital assets, not depreciated	8,986,252	24,193,247	–	(12,386,477)	20,793,022
Capital assets, depreciated					
Land improvements	26,335,782	–	–	–	26,335,782
Buildings	387,017,315	–	–	12,386,477	399,403,792
Furniture and equipment	23,953,238	1,241,259	–	–	25,194,497
Total capital assets, depreciated	437,306,335	1,241,259	–	12,386,477	450,934,071
Less accumulated depreciation for					
Land improvements	(9,066,150)	(1,213,516)	–	–	(10,279,666)
Buildings	(145,992,318)	(11,183,672)	–	–	(157,175,990)
Furniture and equipment	(16,944,813)	(1,374,352)	–	–	(18,319,165)
Total accumulated depreciation	(172,003,281)	(13,771,540)	–	–	(185,774,821)
Net capital assets, depreciated	265,303,054	(12,530,281)	–	12,386,477	265,159,250
Total capital assets, net	\$ 274,289,306	\$ 11,662,966	\$ –	\$ –	\$ 285,952,272

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

Administration	\$ 49,307
Elementary and secondary regular instruction	3,049,312
Vocational education instruction	88,165
Special education instruction	904
Instructional support services	15,918
Pupil support services	784,919
Sites and buildings	9,768,761
Community service	14,254
Total depreciation expense	\$ 13,771,540

NOTE 4 – LONG-TERM LIABILITIES

A. General Obligation Notes and Bonds Payable

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

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
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	97,750,000
Facilities maintenance and building bonds	04/13/2017	2.50–4.00%	\$ 16,350,000	02/01/2031	15,685,000
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	5,515,000
Alternative facilities refunding bonds	11/05/2020	3.00–4.00%	\$ 9,085,000	02/01/2026	8,550,000
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
Capital notes	05/11/2023	4.00%	\$ 940,000	02/01/2031	940,000
Facilities maintenance bonds	05/11/2023	5.00%	\$ 6,095,000	02/01/2037	6,095,000
Total general obligation notes and bonds payable					<u>\$ 182,245,000</u>

These notes and bonds were issued to finance acquisition and/or construction of capital facilities, purchase capital equipment, or refund prior debt issues. Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies, are dedicated for the retirement of these notes and 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

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
2011C Certificates of Participation	11/17/2011	2.00–3.75%	\$ 1,615,000	04/01/2027	\$ 510,000
2022A Certificates of Participation	11/09/2022	4.00–5.00%	\$ 14,200,000	04/01/2038	14,200,000
					<u>\$ 14,710,000</u>

The District sold certificates of participation under Minnesota Statutes § 123B.51 to finance various construction projects. 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

Assets Financed	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
Building addition	07/15/2014	3.43%	\$ 2,233,000	01/15/2029	\$ 1,034,051
Apple iPads	02/05/2022	1.50%	\$ 65,790	02/05/2024	21,929
School buses	10/25/2021	2.00%	\$ 206,619	11/25/2023	68,971
School buses	08/15/2021	2.40%	\$ 259,328	09/15/2028	192,763
Copier	12/25/2022	5.20%	\$ 209,820	01/25/2029	175,874
Total financed purchases payable					<u>\$ 1,493,588</u>

The District has entered into various agreements to finance a building addition and purchases of equipment and vehicles. The agreements are secured by the underlying assets. 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 notes and bonds, certificates of participation, and financed purchases are as follows:

Year Ending June 30,	G.O. Notes and Bonds		Certificates of Participation		Financed Purchases	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 7,625,000	\$ 6,982,785	\$ 540,000	\$ 955,905	\$ 304,693	\$ 50,190
2025	7,895,000	6,685,713	830,000	665,500	221,409	40,857
2026	10,630,000	6,358,113	870,000	625,875	229,304	32,961
2027	12,620,000	5,953,238	915,000	584,163	237,491	24,774
2028	13,665,000	5,403,338	815,000	540,100	245,980	16,285
2029–2033	75,120,000	18,197,588	4,730,000	2,046,750	254,711	7,554
2034–2038	54,690,000	4,863,388	6,010,000	776,150	–	–
	<u>\$ 182,245,000</u>	<u>\$ 54,444,160</u>	<u>\$ 14,710,000</u>	<u>\$ 6,194,442</u>	<u>\$ 1,493,588</u>	<u>\$ 172,621</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, 2023:

Pension Plans	Net/Total Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
State-wide, multiple-employer – PERA	\$ 22,960,176	\$ 8,352,741	\$ 684,579	\$ 3,087,879
State-wide, multiple-employer – TRA	80,266,889	23,917,188	17,088,218	(14,314,910)
Single-employer – District	13,794,915	2,496,924	1,652,449	1,150,240
Total	<u>\$ 117,021,980</u>	<u>\$ 34,766,853</u>	<u>\$ 19,425,246</u>	<u>\$ (10,076,791)</u>

F. Changes in Long-Term Liabilities

	Beginning of Year	Additions	Retirements	End of Year	Due Within One Year
G.O. notes and bonds payable	\$ 183,225,000	\$ 7,035,000	\$ 8,015,000	\$ 182,245,000	\$ 7,625,000
Certificates of participation payable	625,000	14,200,000	115,000	14,710,000	540,000
Unamortized premiums	12,955,532	1,694,318	1,642,614	13,007,236	–
Financed purchases payable	1,671,766	209,820	387,998	1,493,588	304,693
Severance benefits payable	388,656	154,489	31,183	511,962	129,845
Net/total pension liabilities	69,641,166	56,739,564	9,358,750	117,021,980	1,330,135
Total OPEB liability	22,263,496	1,181,290	3,783,317	19,661,469	1,820,538
	<u>\$ 290,770,616</u>	<u>\$ 81,214,481</u>	<u>\$ 23,333,862</u>	<u>\$ 348,651,235</u>	<u>\$ 11,750,211</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, 2023, 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	\$ 23,064	\$ –	\$ –	\$ 67,961	\$ 91,025
Prepaid items	369,918	–	–	–	369,918
Total nonspendable	392,982	–	–	67,961	460,943
Restricted					
Student activities	35,787	–	–	–	35,787
Building project funded by certificates of participation	–	6,280,935	–	–	6,280,935
Operating capital	4,306,608	–	–	–	4,306,608
LTFM	–	8,545,571	–	–	8,545,571
Building construction	–	1,485,807	–	–	1,485,807
Debt service	–	–	3,453,905	–	3,453,905
Food service	–	–	–	1,098,058	1,098,058
Community education	–	–	–	1,240,072	1,240,072
ECFE	–	–	–	299,896	299,896
School readiness	–	–	–	71,697	71,697
Community service	–	–	–	98,459	98,459
Total restricted	4,342,395	16,312,313	3,453,905	2,808,182	26,916,795
Committed					
Cash flow	2,322,850	–	–	–	2,322,850
Assigned					
Separation/retirement benefits	4,183,033	–	–	–	4,183,033
Carryover	822,667	–	–	–	822,667
Literacy and virtual programming	513,824	–	–	–	513,824
Total assigned	5,519,524	–	–	–	5,519,524
Unassigned					
	8,013,834	–	–	–	8,013,834
Total	\$ 20,591,585	\$ 16,312,313	\$ 3,453,905	\$ 2,876,143	\$ 43,233,946

The School Board has formally adopted a fund balance policy regarding maintaining a minimum unassigned General Fund balance goal of 6.0–10.0 percent of the subsequent year's budgeted unassigned General Fund expenditures. At June 30, 2023, the unassigned fund balance of the General Fund was 6.9 percent of budgeted unassigned expenditures for fiscal 2024.

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 2023 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, 2023, were \$1,825,561. 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,					
	2021		2022		2023	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic Plan	11.00 %	12.13 %	11.00 %	12.34 %	11.00 %	12.55 %
Coordinated Plan	7.50 %	8.13 %	7.50 %	8.34 %	7.50 %	8.55 %

The District's contributions to the TRA for the plan's fiscal year ended June 30, 2023, were \$5,332,716. 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	\$ 482,679
Add employer contributions not related to future contribution efforts	(2,178)
Deduct the TRA’s contributions not included in allocation	<u>(572)</u>
Total employer contributions	479,929
Total nonemployer contributions	<u>35,590</u>
Total contributions reported in the Schedule of Employer and Nonemployer Allocations	<u>\$ 515,519</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, 2023, the District reported a liability of \$22,960,176 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 \$673,126. The net pension liability was measured as of June 30, 2022, 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, 2021 through June 30, 2022, relative to the total employer contributions received from all of the PERA’s participating employers. The District’s proportionate share was 0.2899 percent at the end of the measurement period and 0.2740 percent for the beginning of the period.

District’s proportionate share of the net pension liability	\$ 22,960,176
State’s proportionate share of the net pension liability associated with the District	\$ 673,126

For the year ended June 30, 2023, the District recognized pension expense of \$2,987,299 for its proportionate share of the GERF’s pension expense. In addition, the District recognized an additional \$100,580 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota’s contribution of \$16 million to the GERF.

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

At June 30, 2023, 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	\$ 191,780	\$ 232,724
Changes in actuarial assumptions	4,919,916	92,128
Net collective difference between projected and actual investment earnings	867,532	–
Changes in proportion	547,952	359,727
District’s contributions to the GERF subsequent to the measurement date	1,825,561	–
Total	\$ 8,352,741	\$ 684,579

The \$1,825,561 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, 2024. 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
2024	\$ 2,058,963
2025	\$ 2,108,782
2026	\$ (401,550)
2027	\$ 2,076,406

2. TRA Pension Costs

At June 30, 2023, the District reported a liability of \$80,266,889 for its proportionate share of the TRA’s net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on the District’s contributions to the TRA in relation to total system contributions, including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District’s proportionate share was 1.0024 percent at the end of the measurement period and 0.9765 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 associated with the District were as follows:

District’s proportionate share of the net pension liability	\$ 80,266,889
State’s proportionate share of the net pension liability associated with the District	\$ 5,952,297

For the year ended June 30, 2023, the District recognized negative pension expense of (\$15,133,369). It also recognized \$818,459 as an increase to pension expense for the support provided by direct aid.

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

At June 30, 2023, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 1,145,358	\$ 685,383
Changes in actuarial assumptions	12,526,102	16,370,965
Net collective difference between projected and actual investment earnings on pension plan investments	2,923,081	-
Changes in proportion	1,989,931	31,870
District's contributions to the TRA subsequent to the measurement date	5,332,716	-
Total	\$ 23,917,188	\$ 17,088,218

A total of \$5,332,716 reported as deferred outflows of resources related to pensions resulting from school 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, 2024. Other deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2024	\$ (13,126,416)
2025	\$ 2,532,920
2026	\$ 1,166,317
2027	\$ 10,677,928
2028	\$ 245,505

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:

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

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

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Assumptions	GERF	TRA
Inflation	2.25%	2.50%
Wage growth rate		2.85% before July 1, 2028, and 3.25% thereafter
Projected salary increase	3.00%	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Investment rate of return	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 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 27 years of service.

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

Actuarial assumptions for the GERF Plan are reviewed every four years. The most recent four-year experience study for the GERF Plan was completed in 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 Assumptions Used in Valuation of Total Pension Liability

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

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

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

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

The following changes in actuarial assumptions occurred in 2022:

1. GERF

CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- None.

G. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2022 was 6.50 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. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2022 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 on the preceding page, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
GERF discount rate	5.50%	6.50%	7.50%
District's proportionate share of the GERF net pension liability	\$ 36,266,800	\$ 22,960,176	\$ 12,046,690
TRA discount rate	6.00%	7.00%	8.00%
District's proportionate share of the TRA net pension liability	\$ 126,536,380	\$ 80,266,889	\$ 42,340,334

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 contributed \$1,330,135 to finance these benefits in the current year. 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	66
Active plan members	<u>766</u>
Total members	<u><u>832</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, 2022 and measurement date as of July 1, 2022, using the entry-age method and the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.80%
20-year municipal bond yield	3.80%
Inflation rate	2.50%
Salary increases	Service graded table

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale. The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

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.

The following assumption changes were made since the previous valuation:

- Mortality tables, salary increase rates for nonteachers, and withdrawal rates were updated.
- The discount rate was changed from 2.10 percent to 3.80 percent.

E. Discount Rate

The discount rate used to measure the total pension liability was 3.80 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.

F. Changes in the Total Pension Liability

	Total Pension Liability
Beginning balance	\$ 15,205,578
Changes for the year	
Service cost	851,523
Interest	325,575
Assumption changes	(1,519,823)
Differences between expected and actual experience	44,945
Benefit payments	<u>(1,112,883)</u>
Total net changes	<u>(1,410,663)</u>
Ending balance	<u><u>\$ 13,794,915</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	2.80%	3.80%	4.80%
Total pension liability	\$ 14,659,645	\$ 13,794,915	\$ 12,965,752

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

The District recognized pension expense of \$1,150,240 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	\$ 641,162	\$ –
Changes in actuarial assumptions	525,627	1,652,449
District's contributions subsequent to the measurement date	<u>1,330,135</u>	<u>–</u>
Total	<u>\$ 2,496,924</u>	<u>\$ 1,652,449</u>

A total of \$1,330,135 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, 2024. 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>
2024	\$ (26,858)
2025	\$ (26,858)
2026	\$ (26,858)
2027	\$ (26,858)
2028	\$ (26,858)
Thereafter	\$ (351,370)

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 contributed \$1,820,538 to finance these benefits in the current year. 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	127
Active plan members	<u>1,086</u>
Total members	<u><u>1,213</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, 2022 and measurement date as of July 1, 2022, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.80%
20-year municipal bond yield	3.80%
Inflation rate	2.50%
Salary increases	Service graded table
Medical trend rate	6.50% grading to 5.00% over 6 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-2021 Generational Improvement Scale. The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

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.

The following assumption changes were made since the previous valuation:

- Mortality tables, salary increase rates for nonteachers, and withdrawal rates were updated.
- The discount rate was changed from 2.1 percent to 3.8 percent.

E. Discount Rate

The discount rate used to measure the total OPEB liability was 3.8 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.

F. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Beginning balance	\$ 22,263,496
Changes for the year	
Service cost	1,042,382
Interest	470,833
Assumption changes	(1,691,244)
Difference between expected and actual experience	(644,262)
Benefit payments	(1,779,736)
Total net changes	<u>(2,602,027)</u>
Ending balance	<u>\$ 19,661,469</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	2.80%	3.80%	4.80%
Total OPEB liability	\$ 20,854,767	\$ 19,661,469	\$ 18,508,340

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:

	<u>1% Decrease in Healthcare Cost Trend Rates</u>	<u>Current Healthcare Cost Trend Rates</u>	<u>1% Increase in Healthcare Cost Trend Rates</u>
Medical trend rate	5.50% grading to 4.00%, then 3.00%	6.50% grading to 5.00%, then 4.00%	7.50% grading to 6.00%, then 5.00%
Dental trend rate	3.00%	4.00%	5.00%
Total OPEB liability	\$ 18,272,406	\$ 19,661,469	\$ 21,251,489

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

The District recognized OPEB expense of \$1,181,290 in the current year, and at year-end reported the following deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ –	\$ 1,290,468
Changes in actuarial assumptions	591,040	1,503,328
District's contributions subsequent to the measurement date	<u>1,820,538</u>	<u>–</u>
Total	<u>\$ 2,411,578</u>	<u>\$ 2,793,796</u>

A total of \$1,820,538 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, 2024. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense</u>
2024	\$ (331,925)
2025	\$ (331,925)
2026	\$ (331,925)
2027	\$ (331,923)
2028	\$ (169,171)
Thereafter	\$ (705,887)

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.

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, 2023

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.2999%	\$ 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%
06/30/2023	06/30/2022	0.2899%	\$ 22,960,176	\$ 673,126	\$ 23,633,302	\$ 21,643,669	106.08%	76.70%

Public Employees Retirement Association Pension Benefits Plan
 Schedule of District Contributions
 Year Ended June 30, 2023

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%
06/30/2023	\$ 1,825,561	\$ 1,825,561	\$ -	\$ 24,375,775	7.49%

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, 2023

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%
06/30/2023	06/30/2022	1.0024%	\$ 80,266,889	\$ 5,952,297	\$ 86,219,186	\$ 61,966,812	129.53%	76.17%

Teachers Retirement Association Pension Benefits Plan
 Schedule of District Contributions
 Year Ended June 30, 2023

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%
06/30/2023	\$ 5,332,716	\$ 5,332,716	\$ -	\$ 62,383,557	8.55%

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

	District Fiscal Year Ended June 30,						
	2017	2018	2019	2020	2021	2022	2023
Total pension liability							
Service cost	\$ 706,737	\$ 669,633	\$ 712,907	\$ 784,741	\$ 987,492	\$ 1,064,687	\$ 851,523
Interest	326,649	332,966	390,691	448,042	431,916	360,618	325,575
Assumption changes	-	(370,946)	(121,816)	334,570	147,110	239,059	(1,519,823)
Plan changes	-	-	74,470	-	(3,674)	-	-
Differences between expected and actual experience	-	-	756,667	-	218,511	-	44,945
Benefit payments	(794,118)	(762,623)	(567,874)	(581,302)	(696,030)	(834,763)	(1,112,883)
Net change in total pension liability	239,268	(130,970)	1,245,045	986,051	1,085,325	829,601	(1,410,663)
Total pension liability							
Beginning of year	10,951,258	11,190,526	11,059,556	12,304,601	13,290,652	14,375,977	15,205,578
End of year	\$ 11,190,526	\$ 11,059,556	\$ 12,304,601	\$ 13,290,652	\$ 14,375,977	\$ 15,205,578	\$ 13,794,915
Covered-employee payroll	\$ 48,516,585	\$ 49,972,083	\$ 57,844,851	\$ 59,580,197	\$ 57,275,903	\$ 58,997,180	\$ 60,503,318
Total pension liability as a percentage of covered-employee payroll	23.07%	22.13%	21.27%	22.31%	25.10%	25.77%	22.80%

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, 2023

	District Fiscal Year Ended June 30,					
	2018	2019	2020	2021	2022	2023
Total OPEB liability						
Service cost	\$ 1,168,447	\$ 1,082,683	\$ 1,187,453	\$ 1,316,083	\$ 1,416,201	\$ 1,042,382
Interest	670,515	697,232	697,658	662,415	531,817	470,833
Assumption changes	–	5,718	480,367	108,111	320,867	(1,691,244)
Differences between expected and actual experience	–	(1,470,574)	–	(96,313)	–	(644,262)
Benefit payments	(953,365)	(981,707)	(1,005,875)	(1,111,887)	(1,487,642)	(1,779,736)
Net change in total OPEB liability	885,597	(666,648)	1,359,603	878,409	781,243	(2,602,027)
Total OPEB liability						
Beginning of year	19,025,292	19,910,889	19,244,241	20,603,844	21,482,253	22,263,496
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>	<u>\$ 19,661,469</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>	<u>\$ 70,329,978</u>
Total OPEB liability as a 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>	<u>27.96%</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.

PERA – GENERAL EMPLOYEES RETIREMENT FUND

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2020 CHANGES IN PLAN PROVISIONS

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

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25 percent less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years two through five, and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- 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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

PENSION BENEFITS PLAN

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The salary increase rates for nonteachers were updated to reflect the latest experience study.
- The withdrawal rates were updated to reflect the latest experience study.
- The discount rate was changed from 2.10 percent to 3.80 percent.

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.

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Required Supplementary Information (continued)
June 30, 2023

PENSION BENEFITS PLAN (CONTINUED)

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.

PRELIMINARY

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Required Supplementary Information (continued)
June 30, 2023

OTHER POST-EMPLOYMENT BENEFITS PLAN

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The salary increase rates for nonteachers were updated to reflect the latest experience study.
- The withdrawal rates were updated to reflect the latest experience study.
- The discount rate was changed from 2.10 percent to 3.80 percent.

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.

SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 273

Nonmajor Governmental Funds
 Combining Balance Sheet
 as of June 30, 2023

	Special Revenue Funds		Total
	Food Service	Community Service	
Assets			
Cash and temporary investments	\$ 1,272,216	\$ 3,615,622	\$ 4,887,838
Receivables			
Current taxes	–	614,744	614,744
Delinquent taxes	–	8,095	8,095
Accounts and interest	5,324	21,002	26,326
Due from other governmental units	4,823	70,818	75,641
Inventory	67,961	–	67,961
Total assets	\$ 1,350,324	\$ 4,330,281	\$ 5,680,605
Liabilities			
Salaries and benefits payable	\$ 6,547	\$ 149,448	\$ 155,995
Accounts and contracts payable	8,833	145,318	154,151
Unearned revenue	168,925	1,083,853	1,252,778
Total liabilities	184,305	1,378,619	1,562,924
Deferred inflows of resources			
Property taxes levied for subsequent year	–	1,233,018	1,233,018
Deferred revenue – delinquent taxes	–	8,520	8,520
Total deferred inflows of resources	–	1,241,538	1,241,538
Fund balances			
Nonspendable	67,961	–	67,961
Restricted	1,098,058	1,710,124	2,808,182
Total fund balances	1,166,019	1,710,124	2,876,143
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,350,324	\$ 4,330,281	\$ 5,680,605

INDEPENDENT SCHOOL DISTRICT NO. 273

Nonmajor Governmental Funds
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 2023

	Special Revenue Funds		
	Food Service	Community Service	Total
Revenue			
Local sources			
Property taxes	\$ -	\$ 1,089,785	\$ 1,089,785
Investment earnings	58,600	87,900	146,500
Other	1,971,809	8,920,871	10,892,680
State sources	148,196	690,020	838,216
Federal sources	1,478,698	93,875	1,572,573
Total revenue	<u>3,657,303</u>	<u>10,882,451</u>	<u>14,539,754</u>
Expenditures			
Current			
Food service	3,790,593	-	3,790,593
Community service	-	10,684,338	10,684,338
Capital outlay	-	100,319	100,319
Total expenditures	<u>3,790,593</u>	<u>10,784,657</u>	<u>14,575,250</u>
Net change in fund balances	(133,290)	97,794	(35,496)
Fund balances			
Beginning of year	<u>1,299,309</u>	<u>1,612,330</u>	<u>2,911,639</u>
End of year	<u>\$ 1,166,019</u>	<u>\$ 1,710,124</u>	<u>\$ 2,876,143</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

General Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 41,576,711	\$ 38,858,438
Receivables		
Current taxes	26,570,590	23,124,607
Delinquent taxes	335,081	343,380
Accounts and interest	276,860	136,620
Due from other governmental units	11,727,801	11,183,296
Inventory	23,064	-
Prepaid items	369,918	2,925
	<u> </u>	<u> </u>
Total assets	<u>\$ 80,880,025</u>	<u>\$ 73,649,266</u>
Liabilities		
Salaries and benefits payable	\$ 7,455,954	\$ 9,484,009
Accounts and contracts payable	2,440,640	2,564,886
Due to other governmental units	216,626	367,494
Unearned revenue	19,001	19,001
	<u> </u>	<u> </u>
Total liabilities	10,132,221	12,435,390
Deferred inflows of resources		
Property taxes levied for subsequent year	49,831,045	42,823,515
Unavailable revenue – delinquent taxes	325,174	268,339
	<u> </u>	<u> </u>
Total deferred inflows of resources	50,156,219	43,091,854
Fund balances		
Nonspendable for inventory	23,064	-
Nonspendable for prepaids	369,918	2,925
Restricted for student activities	35,787	26,404
Restricted for staff development	-	119,566
Restricted for operating capital	4,306,608	2,308,787
Restricted for long-term facilities maintenance	-	378,883
Committed for cash flow	2,322,850	1,098,955
Assigned for separation/retirement benefits	4,183,033	3,818,111
Assigned for carryover	822,667	588,432
Assigned for literacy and virtual programming	513,824	1,044,193
Assigned for subsequent year's budget	-	544,625
Unassigned	8,013,834	8,191,141
	<u> </u>	<u> </u>
Total fund balances	20,591,585	18,122,022
	<u> </u>	<u> </u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 80,880,025</u>	<u>\$ 73,649,266</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

General Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		2022	
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	\$ 46,853,980	\$ 46,405,452	\$ (448,528)	\$ 44,953,106
Investment earnings	598,647	1,186,645	587,998	46,182
Other	3,693,487	5,191,120	1,497,633	3,948,410
State sources	87,783,483	87,753,124	(30,359)	82,445,205
Federal sources	2,731,866	2,923,062	191,196	4,187,257
Total revenue	<u>141,661,463</u>	<u>143,459,403</u>	<u>1,797,940</u>	<u>135,580,160</u>
Expenditures				
Current				
Administration	3,596,141	3,449,633	(146,508)	3,873,432
District support services	3,392,344	2,516,269	(876,075)	2,853,562
Elementary and secondary regular instruction	62,410,847	60,953,667	(1,457,180)	58,812,519
Vocational education instruction	436,799	456,282	19,483	418,857
Special education instruction	26,204,783	26,173,927	(30,856)	24,570,499
Instructional support services	14,233,518	14,745,151	511,633	12,959,940
Pupil support services	11,563,869	12,921,436	1,357,567	12,947,747
Sites and buildings	18,650,378	18,330,408	(319,970)	15,164,467
Fiscal and other fixed cost programs	1,262,301	562,301	(700,000)	504,272
Debt service				
Principal	471,910	502,998	31,088	462,883
Interest and fiscal charges	67,425	71,201	3,776	74,886
Total expenditures	<u>142,290,315</u>	<u>140,683,273</u>	<u>(1,607,042)</u>	<u>132,643,064</u>
Excess (deficiency) of revenue over expenditures	(628,852)	2,776,130	3,404,982	2,937,096
Other financing sources (uses)				
Insurance recoveries	-	-	-	141,389
Financed purchases	-	209,820	209,820	531,737
Debt issued	940,000	940,000	-	-
Premium on debt issued	127,740	127,740	-	-
Transfers (out)	(1,334,000)	(1,584,127)	(250,127)	(3,051,806)
Total other financing sources (uses)	<u>(266,260)</u>	<u>(306,567)</u>	<u>(40,307)</u>	<u>(2,378,680)</u>
Net change in fund balances	<u>\$ (895,112)</u>	<u>2,469,563</u>	<u>\$ 3,364,675</u>	<u>558,416</u>
Fund balances				
Beginning of year		<u>18,122,022</u>		<u>17,563,606</u>
End of year		<u>\$ 20,591,585</u>		<u>\$ 18,122,022</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Food Service Special Revenue Fund
 Comparative Balance Sheet
 as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 1,272,216	\$ 1,525,154
Receivables		
Accounts and interest	5,324	-
Due from other governmental units	4,823	31,759
Inventory	<u>67,961</u>	<u>21,658</u>
Total assets	<u>\$ 1,350,324</u>	<u>\$ 1,578,571</u>
Liabilities		
Salaries and benefits payable	\$ 6,547	\$ 13
Accounts and contracts payable	8,833	33,201
Unearned revenue	<u>168,925</u>	<u>246,048</u>
Total liabilities	184,305	279,262
Fund balances		
Nonspendable for inventory	67,961	21,658
Restricted for food service	<u>1,098,058</u>	<u>1,277,651</u>
Total fund balances	<u>1,166,019</u>	<u>1,299,309</u>
Total liabilities and fund balances	<u>\$ 1,350,324</u>	<u>\$ 1,578,571</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, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		2022	
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	\$ 14,915	\$ 58,600	\$ 43,685	\$ 1,979
Other – primarily meal sales	2,395,995	1,971,809	(424,186)	352,581
State sources	164,237	148,196	(16,041)	74,774
Federal sources	976,052	1,478,698	502,646	3,696,542
Total revenue	<u>3,551,199</u>	<u>3,657,303</u>	<u>106,104</u>	<u>4,125,876</u>
Expenditures				
Current				
Salaries	421,591	382,605	(38,986)	272,243
Employee benefits	113,560	98,668	(14,892)	138,286
Purchased services	2,832,052	2,942,612	110,560	2,903,922
Supplies and materials	172,136	356,353	184,217	407,862
Other expenditures	36,382	10,355	(26,027)	9,775
Capital outlay	75,000	–	(75,000)	16,321
Total expenditures	<u>3,650,721</u>	<u>3,790,593</u>	<u>139,872</u>	<u>3,748,409</u>
Net change in fund balances	<u>\$ (99,522)</u>	<u>(133,290)</u>	<u>\$ (33,768)</u>	<u>377,467</u>
Fund balances				
Beginning of year		<u>1,299,309</u>		<u>921,842</u>
End of year		<u>\$ 1,166,019</u>		<u>\$ 1,299,309</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Community Service Special Revenue Fund
 Comparative Balance Sheet
 as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 3,615,622	\$ 3,301,174
Receivables		
Current taxes	614,744	541,252
Delinquent taxes	8,095	9,070
Accounts and interest	21,002	1,628
Due from other governmental units	<u>70,818</u>	<u>39,258</u>
Total assets	<u>\$ 4,330,281</u>	<u>\$ 3,892,382</u>
Liabilities		
Salaries and benefits payable	\$ 149,448	\$ 86,419
Accounts and contracts payable	145,318	112,599
Due to other governmental units	-	5,202
Unearned revenue	<u>1,083,853</u>	<u>977,527</u>
Total liabilities	1,378,619	1,181,747
Deferred inflows of resources		
Property taxes levied for subsequent year	1,233,018	1,090,648
Unavailable revenue – delinquent taxes	<u>8,520</u>	<u>7,657</u>
Total deferred inflows of resources	1,241,538	1,098,305
Fund balances		
Restricted for community education programs	1,240,072	1,217,494
Restricted for early childhood family education programs	299,896	299,864
Restricted for school readiness	71,697	46,105
Restricted for community service	<u>98,459</u>	<u>48,867</u>
Total fund balances	<u>1,710,124</u>	<u>1,612,330</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,330,281</u>	<u>\$ 3,892,382</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, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		2022	
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	\$ 1,087,837	\$ 1,089,785	\$ 1,948	\$ 1,118,925
Investment earnings	2,000	87,900	85,900	2,639
Other – primarily tuition and fees	8,699,212	8,920,871	221,659	7,199,115
State sources	695,268	690,020	(5,248)	571,274
Federal sources	87,000	93,875	6,875	108,900
Total revenue	<u>10,571,317</u>	<u>10,882,451</u>	<u>311,134</u>	<u>9,000,853</u>
Expenditures				
Current				
Salaries	5,981,174	6,254,692	273,518	4,547,334
Employee benefits	1,248,662	1,345,082	96,420	963,931
Purchased services	2,511,162	2,391,391	(119,771)	1,834,270
Supplies and materials	594,817	561,633	(33,184)	550,108
Other expenditures	129,800	131,540	1,740	125,483
Capital outlay	99,408	100,319	911	56,369
Total expenditures	<u>10,565,023</u>	<u>10,784,657</u>	<u>219,634</u>	<u>8,077,495</u>
Net change in fund balances	<u>\$ 6,294</u>	<u>97,794</u>	<u>\$ 91,500</u>	<u>923,358</u>
Fund balances				
Beginning of year		<u>1,612,330</u>		<u>688,972</u>
End of year		<u>\$ 1,710,124</u>		<u>\$ 1,612,330</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Capital Projects – Building Construction Fund
 Comparative Balance Sheet
 as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 21,114,735	\$ 14,372,498
Receivables		
Accounts and interest	<u>13,701</u>	<u>17,914</u>
Total assets	<u>\$ 21,128,436</u>	<u>\$ 14,390,412</u>
Liabilities		
Salaries and benefits payable	\$ –	\$ 4,442
Accounts and contracts payable	<u>4,816,123</u>	<u>2,972,064</u>
Total liabilities	4,816,123	2,976,506
Fund balances		
Restricted for projects funded by COPs	6,280,935	–
Restricted for long-term facilities maintenance	8,545,571	6,830,125
Restricted for building construction	<u>1,485,807</u>	<u>4,583,781</u>
Total fund balances	<u>16,312,313</u>	<u>11,413,906</u>
Total liabilities and fund balances	<u>\$ 21,128,436</u>	<u>\$ 14,390,412</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, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		2022	
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	\$ 20,000	\$ 682,856	\$ 662,856	\$ 30,999
Expenditures				
Capital outlay				
Salaries	–	1,779	1,779	–
Employee benefits	–	345	345	–
Purchased services	2,308,534	4,678,187	2,369,653	1,739,767
Capital expenditures	15,168,151	14,373,765	(794,386)	4,552,861
Debt service				
Interest and fiscal charges	–	–	–	125,967
Total expenditures	<u>17,476,685</u>	<u>19,054,076</u>	<u>1,577,391</u>	<u>6,418,595</u>
Excess (deficiency) of revenue over expenditures	(17,456,685)	(18,371,220)	(914,535)	(6,387,596)
Other financing sources				
Debt issued	20,295,000	20,118,922	(176,078)	7,000,000
Premium on debt issued	1,390,499	1,566,578	176,079	357,053
Transfers in	1,334,000	1,584,127	250,127	3,051,806
Total other financing sources	<u>23,019,499</u>	<u>23,269,627</u>	<u>250,128</u>	<u>10,408,859</u>
Net change in fund balances	<u>\$ 5,562,814</u>	4,898,407	<u>\$ (664,407)</u>	4,021,263
Fund balances				
Beginning of year		<u>11,413,906</u>		<u>7,392,643</u>
End of year		<u>\$ 16,312,313</u>		<u>\$ 11,413,906</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Debt Service Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 10,617,719	\$ 11,011,020
Receivables		
Current taxes	7,119,037	7,467,086
Delinquent taxes	111,301	121,017
Accounts and interest	<u>2,662</u>	<u>—</u>
Total assets	<u>\$ 17,850,719</u>	<u>\$ 18,599,123</u>
Liabilities		
Accounts and contracts payable	\$ 1,662	\$ —
Deferred inflows of resources		
Property taxes levied for subsequent year	14,278,681	15,046,221
Unavailable revenue – delinquent taxes	<u>116,471</u>	<u>101,597</u>
Total deferred inflows of resources	<u>14,395,152</u>	<u>15,147,818</u>
Fund balances		
Restricted for debt service	<u>3,453,905</u>	<u>3,451,305</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 17,850,719</u>	<u>\$ 18,599,123</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, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		2022	
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	\$ 15,044,488	\$ 15,031,347	\$ (13,141)	\$ 15,066,052
Investment earnings	79,964	29,300	(50,664)	3,299
Total revenue	<u>15,124,452</u>	<u>15,060,647</u>	<u>(63,805)</u>	<u>15,069,351</u>
Expenditures				
Debt service				
Principal	8,015,000	8,015,000	-	7,540,000
Interest	7,202,578	7,202,577	(1)	7,385,884
Fiscal charges and other	10,000	16,548	6,548	7,125
Total expenditures	<u>15,227,578</u>	<u>15,234,125</u>	<u>6,547</u>	<u>14,933,009</u>
Excess (deficiency) of revenue over expenditures	(103,126)	(173,478)	(70,352)	136,342
Other financing sources				
Debt issued	<u>176,078</u>	<u>176,078</u>	-	-
Net change in fund balances	<u>\$ 72,952</u>	<u>2,600</u>	<u>\$ (70,352)</u>	<u>136,342</u>
Fund balances				
Beginning of year		<u>3,451,305</u>		<u>3,314,963</u>
End of year		<u>\$ 3,453,905</u>		<u>\$ 3,451,305</u>

PRELIMINARY

STATISTICAL SECTION
(UNAUDITED)

STATISTICAL SECTION (UNAUDITED)

This section of Independent School District No. 273's (the District) Annual Comprehensive Financial Report (ACFR) presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue source, property taxes.

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current level of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Indicators

These schedules contain service and infrastructure data to help the reader understand how the information in the District's ACFR relates to the services the District provides, and the activities it performs.

Source: Unless otherwise noted, the information presented is derived from the District's ACFR for the relevant year.

INDEPENDENT SCHOOL DISTRICT NO. 273

Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2014	2015	2016	Fiscal Year 2017
Governmental activities				
Net investment in capital assets	\$ 36,988,080	\$ 42,533,620	\$ 43,418,286	\$ 47,480,908
Restricted	2,521,430	4,028,984	7,970,131	14,242,051
Unrestricted	6,737,597	(60,108,736)	(63,470,870)	(103,158,513)
Total governmental activities net position	<u>\$ 46,247,107</u>	<u>\$ (13,546,132)</u>	<u>\$ (12,082,453)</u>	<u>\$ (41,435,554)</u>

Note 1: The District implemented GASB Statement No. 68 in fiscal year 2015. The District reported a change in accounting principle as a result of implementing this standard that decreased net position by approximately \$68.7 million. Prior year amounts have not been restated.

Note 2: The District implemented GASB Statement No. 73 in fiscal 2017. The District reported a change in accounting principle as a result of implementing these standards that decreased net position by approximately \$6.2 million. Prior year amounts have not been restated.

Note 3: The District implemented GASB Statement No. 75 in fiscal 2018. The District reported a change in accounting principle as a result of implementing these standards that decreased net position by approximately \$9.1 million. Prior year amounts have not been restated.

2018	2019	2020	2021	2022	2023
\$ 60,040,219	\$ 64,290,068	\$ 69,414,627	\$ 74,779,603	\$ 79,307,413	\$ 81,404,498
16,131,196	14,352,180	11,777,774	10,673,134	13,096,826	16,384,478
<u>(147,642,861)</u>	<u>(120,772,175)</u>	<u>(127,097,824)</u>	<u>(130,386,504)</u>	<u>(126,319,070)</u>	<u>(105,198,186)</u>
<u>\$ (71,471,446)</u>	<u>\$ (42,129,927)</u>	<u>\$ (45,905,423)</u>	<u>\$ (44,933,767)</u>	<u>\$ (33,914,831)</u>	<u>\$ (7,409,210)</u>

PRELIMINARY

INDEPENDENT SCHOOL DISTRICT NO. 273

Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year			
	2014	2015	2016	2017
Governmental activities				
Expenses				
Administration	\$ 3,288,777	\$ 2,822,761	\$ 3,242,345	\$ 4,634,672
District support services	2,982,575	3,016,067	3,110,167	3,416,144
Elementary and secondary regular instruction	49,824,755	51,936,220	56,906,604	79,642,160
Vocational education instruction	357,150	431,746	402,701	296,086
Special education instruction	17,015,210	16,333,926	18,732,703	24,859,012
Instructional support services	4,972,525	5,153,658	5,460,656	7,553,915
Pupil support services	7,686,018	7,857,389	8,040,874	9,424,680
Sites and buildings	13,929,573	13,075,629	16,255,995	16,856,606
Fiscal and other fixed cost programs	219,543	231,429	248,613	319,454
Food service	3,186,469	2,781,028	2,727,737	2,770,229
Community service	7,832,332	7,017,085	7,280,463	8,010,769
Interest and fiscal charges	2,045,896	2,065,524	6,657,060	6,188,267
Total governmental activities expenses	<u>113,340,823</u>	<u>112,722,462</u>	<u>129,065,918</u>	<u>163,971,994</u>
Program revenues				
Charges for services				
Administration	-	-	48,426	61,368
Elementary and secondary regular instruction	618,742	815,239	904,973	826,065
Special education instruction	184,719	200,885	208,917	137,973
Instructional support services	25,000	40,164	-	-
Pupil support services	20,256	20,890	17,600	17,238
Sites and buildings	712,632	670,465	638,198	523,884
Food service	2,770,547	2,321,202	2,260,094	2,148,743
Community service	6,499,436	5,561,794	5,432,708	5,043,246
Operating grants and contributions	13,160,555	13,335,745	15,847,284	14,107,577
Total governmental activities program revenues	<u>23,991,887</u>	<u>22,966,384</u>	<u>25,358,200</u>	<u>22,866,094</u>
Net (expense) revenue	(89,348,936)	(89,756,078)	(103,707,718)	(141,105,900)
General revenues and other changes in net position				
Taxes				
Property taxes, levied for general purposes	11,127,352	22,510,922	23,599,692	30,913,347
Property taxes, levied for community service	552,513	1,123,300	1,153,321	1,182,392
Property taxes, levied for capital projects	8,856,631	9,199,284	11,509,597	5,061,998
Property taxes, levied for debt service	7,095,028	6,934,567	6,766,015	14,096,440
General grants and aids	66,679,341	57,816,937	59,099,180	63,759,959
Other general revenues	1,011,896	1,036,099	2,308,284	2,112,923
Investment earnings	26,775	14,444	735,308	838,354
Special item	-	-	-	-
Total general revenues and other changes in net position	<u>95,349,536</u>	<u>98,635,553</u>	<u>105,171,397</u>	<u>117,965,413</u>
Change in net position	<u>\$ 6,000,600</u>	<u>\$ 8,879,475</u>	<u>\$ 1,463,679</u>	<u>\$ (23,140,487)</u>

	2018	2019	2020	2021	2022	2023
\$	4,172,107	\$ 2,218,112	\$ 3,355,426	\$ 3,545,896	\$ 3,497,178	\$ 2,983,756
	3,500,226	2,656,587	2,831,412	2,798,389	2,731,193	2,608,472
	78,379,255	40,403,099	64,939,467	64,417,805	59,903,266	51,043,329
	387,560	238,186	584,027	435,878	497,732	477,033
	25,379,452	15,671,871	24,253,131	23,809,800	23,329,243	22,207,149
	7,652,292	4,044,870	6,123,950	9,134,634	12,507,297	13,152,951
	11,162,024	10,039,710	11,019,797	10,075,079	12,786,642	11,875,451
	19,989,575	23,315,175	24,750,786	25,836,493	19,925,328	23,238,558
	306,141	252,778	305,513	451,186	504,272	562,301
	3,289,385	2,922,698	2,637,069	1,432,491	3,743,658	3,790,037
	7,720,547	7,444,575	8,103,181	5,239,236	7,784,122	10,621,001
	6,232,703	6,186,183	6,253,404	5,566,552	5,264,241	5,237,662
	168,171,267	115,393,844	155,157,163	152,743,439	152,474,172	147,797,700
	58,777	33,512	44,794	13,655	54,134	21,249
	1,903,654	1,819,367	1,430,084	1,039,250	1,469,646	1,767,832
	197,837	202,526	115,553	42,675	18,568	316,990
	–	–	–	646	1,506	2,686
	41,207	52,783	23,487	32,979	61,126	63,964
	530,950	509,760	569,743	349,991	584,826	550,283
	2,239,943	2,238,064	1,640,049	31,490	352,581	1,971,809
	5,715,389	6,492,272	5,776,927	3,310,816	7,199,115	8,920,871
	14,410,211	16,423,646	16,936,588	19,889,104	22,222,626	22,373,608
	25,097,968	27,771,930	26,537,225	24,710,606	31,964,128	35,989,292
	(143,073,299)	(87,621,914)	(128,619,938)	(128,032,833)	(120,510,044)	(111,808,408)
	30,129,873	33,151,451	33,408,171	38,700,828	44,940,869	46,462,287
	1,119,670	1,074,332	1,116,918	1,100,338	1,118,315	1,090,648
	5,344,774	5,300,000	5,914,554	4,920,118	–	–
	15,398,422	15,089,758	15,895,731	14,725,692	15,080,775	15,046,221
	62,441,248	59,507,776	64,777,362	68,134,313	68,403,930	71,201,456
	1,889,515	1,852,396	2,674,991	1,333,919	1,899,993	2,468,116
	1,071,750	987,720	1,031,666	89,281	85,098	2,045,301
	4,696,546	–	–	–	–	–
	122,091,798	116,963,433	124,819,393	129,004,489	131,528,980	138,314,029
\$	(20,981,501)	\$ 29,341,519	\$ (3,800,545)	\$ 971,656	\$ 11,018,936	\$ 26,505,621

INDEPENDENT SCHOOL DISTRICT NO. 273

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2014	2015	2016	2017
General Fund				
Nonspendable	\$ 79,058	\$ 148,739	\$ 89,550	\$ 128,765
Restricted	1,087,346	1,333,394	1,789,869	3,107,162
Committed	2,562,543	2,747,450	1,976,507	2,838,407
Assigned	8,535,455	4,457,719	7,387,574	5,773,902
Unassigned	3,347,101	10,134,564	8,155,342	6,843,919
Total General Fund	\$ 15,611,503	\$ 18,821,866	\$ 19,398,842	\$ 18,692,155
All other governmental funds				
Nonspendable				
Special revenue funds	\$ 13,282	\$ 6,746	\$ -	\$ 16,759
Capital Projects –				
Building Construction Fund	-	264,975	15,502	10,853
Restricted				
Special revenue funds	1,791,917	1,935,188	2,018,959	1,670,808
Capital Projects –				
Building Construction Fund	3,987,824	3,274,537	114,816,902	60,595,861
Debt Service Fund	947,081	1,428,414	200,151	732,774
Unassigned				
Special revenue funds	-	-	-	(57,546)
Capital Projects –				
Building Construction Fund	-	(267,234)	-	-
Total all other governmental funds	\$ 6,740,104	\$ 6,642,626	\$ 117,051,514	\$ 62,969,509
Total all governmental funds	\$ 22,351,607	\$ 25,464,492	\$ 136,450,356	\$ 81,661,664

2018	2019	2020	2021	2022	2023
\$ 714,427	\$ 31,133	\$ -	\$ -	\$ 2,925	\$ 392,982
3,289,820	2,814,296	1,459,232	1,333,034	2,833,640	4,342,395
927,819	1,037,614	1,068,409	1,074,602	1,098,955	2,322,850
3,535,342	3,534,808	3,752,941	6,094,910	5,995,361	5,519,524
5,268,594	6,764,615	8,613,512	9,061,060	8,191,141	8,013,834
<u>\$ 13,736,002</u>	<u>\$ 14,182,466</u>	<u>\$ 14,894,094</u>	<u>\$ 17,563,606</u>	<u>\$ 18,122,022</u>	<u>\$ 20,591,585</u>
\$ 480	\$ -	\$ -	\$ -	\$ 21,658	\$ 67,961
12,739	-	-	11,431	-	-
1,746,245	2,032,459	1,455,180	1,610,814	2,889,981	2,808,182
19,791,866	25,077,215	12,413,939	7,458,401	11,413,906	16,312,313
1,539,589	2,596,972	3,026,960	3,314,963	3,451,305	3,453,905
-	-	-	-	-	-
-	-	-	(77,189)	-	-
<u>\$ 23,090,919</u>	<u>\$ 29,706,646</u>	<u>\$ 16,896,079</u>	<u>\$ 12,318,420</u>	<u>\$ 17,776,850</u>	<u>\$ 22,642,361</u>
<u>\$ 36,826,921</u>	<u>\$ 43,889,112</u>	<u>\$ 31,790,173</u>	<u>\$ 29,882,026</u>	<u>\$ 35,898,872</u>	<u>\$ 43,233,946</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2014	2015	2016	2017
Revenues				
Local sources				
Taxes	\$ 27,029,768	40,362,621	43,034,354	51,045,152
Investment earnings	26,775	14,444	735,308	838,354
Other	11,843,228	10,666,738	11,819,200	10,871,440
State sources	77,587,783	69,032,439	72,452,309	72,575,056
Federal sources	2,252,113	1,979,554	2,494,155	2,437,217
Total revenues	<u>118,739,667</u>	<u>122,055,796</u>	<u>130,535,326</u>	<u>137,767,219</u>
Expenditures				
Current				
Administration	3,100,900	3,124,572	3,281,563	3,542,398
District support services	2,969,022	3,063,669	3,093,531	3,097,417
Elementary and secondary regular instruction	45,074,133	47,412,069	52,518,801	53,688,788
Vocational education instruction	357,150	432,541	402,746	280,680
Special education instruction	16,841,301	16,239,313	18,601,905	18,431,801
Instructional support services	4,916,476	5,063,892	5,508,758	5,382,317
Pupil support services	7,544,789	7,745,956	7,922,598	8,118,389
Sites and buildings	9,691,920	9,006,454	8,954,875	11,733,576
Fiscal and other fixed cost programs	219,543	231,429	248,613	319,454
Food service	3,183,720	2,776,284	2,693,974	2,748,269
Community service	7,652,852	6,847,345	7,201,847	7,211,986
Capital outlay	15,710,333	16,035,489	24,590,991	80,947,545
Debt service				
Principal	4,286,603	4,855,321	4,841,995	6,354,550
Interest and fiscal charges	2,776,347	2,718,823	5,916,089	7,513,874
Total expenditures	<u>124,325,089</u>	<u>125,553,157</u>	<u>145,778,286</u>	<u>209,371,044</u>
Excess of revenues over (under) expenditures	(5,585,422)	(3,497,361)	(15,242,960)	(71,603,825)
Other financing sources (uses)				
Sale of equipment	-	-	-	-
Sale of real property	-	-	-	-
Insurance recovery proceeds	-	-	-	-
Financed purchases	-	-	-	-
Bonds issued	-	6,050,000	113,385,000	16,350,000
Certificates of participation issued	-	-	-	-
Premium on debt issued	-	67,246	12,843,824	465,133
Capital leases issued	2,319,600	493,000	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	4,102,593
Transfers out	-	-	-	(4,102,593)
Total other financing sources (uses)	<u>2,319,600</u>	<u>6,610,246</u>	<u>126,228,824</u>	<u>16,815,133</u>
Net change in fund balances	<u>\$ (3,265,822)</u>	<u>\$ 3,112,885</u>	<u>\$ 110,985,864</u>	<u>\$ (54,788,692)</u>
Debt service as a percentage of noncapital expenditures				
	<u>6.3%</u>	<u>6.8%</u>	<u>8.5%</u>	<u>10.6%</u>

2018	2019	2020	2021	2022	2023
52,129,918	54,484,845	56,429,303	59,466,560	61,138,083	62,526,584
1,071,750	987,720	1,031,666	88,447	85,098	2,045,301
12,577,272	13,200,680	12,275,628	6,136,020	11,500,106	16,083,800
74,418,915	77,151,756	79,168,635	81,366,601	83,091,253	88,591,340
2,462,536	3,059,848	2,515,385	6,481,911	7,992,699	4,495,635
142,660,391	148,884,849	151,420,617	153,539,539	163,807,239	173,742,660
3,165,048	3,301,695	3,009,563	3,342,784	3,873,432	3,445,138
3,252,865	2,918,207	2,800,341	2,714,576	2,853,562	2,510,347
55,129,942	55,976,301	56,626,943	56,763,928	58,812,519	60,623,730
437,560	371,717	417,775	347,713	418,857	456,282
19,799,024	21,165,695	22,535,544	22,568,276	24,570,499	26,170,884
5,826,639	5,720,643	5,600,116	8,891,998	12,959,940	12,120,115
10,026,345	10,536,840	10,138,725	9,321,573	12,947,747	11,869,856
9,665,421	12,863,141	15,903,909	13,571,083	15,164,467	15,770,264
306,141	252,778	305,513	451,186	504,272	562,301
3,172,591	2,934,016	2,371,549	1,321,720	3,732,088	3,797,416
7,135,225	7,885,155	7,805,415	5,202,701	8,021,126	10,684,338
59,273,703	27,983,835	20,021,117	27,541,508	6,365,318	25,727,730
7,408,860	7,643,316	8,382,929	7,461,830	8,002,883	8,517,998
7,616,783	7,552,759	7,681,704	7,915,046	7,593,862	7,290,326
192,216,147	167,106,098	163,601,143	167,415,922	165,820,572	189,546,724
(49,555,756)	(18,221,249)	(12,180,526)	(13,876,383)	(2,013,333)	(15,804,064)
-	-	-	5,185	-	-
4,721,013	-	-	-	-	-
-	-	-	14,216	141,389	-
-	-	-	317,611	531,737	209,820
-	24,075,000	19,890,000	19,670,000	7,000,000	7,035,000
-	-	-	-	-	14,200,000
-	1,208,440	2,061,538	2,391,224	357,053	1,694,318
-	-	-	-	-	-
-	-	(21,895,000)	(10,430,000)	-	-
7,866,783	3,213,503	-	-	3,051,806	1,584,127
(7,866,783)	(3,213,503)	-	-	(3,051,806)	(1,584,127)
4,721,013	25,283,440	56,538	11,968,236	8,030,179	23,139,138
\$ (44,834,743)	\$ 7,062,191	\$ (12,123,988)	\$ (1,908,147)	\$ 6,016,846	\$ 7,335,074
10.7%	10.6%	11.1%	10.7%	10.0%	9.6%

INDEPENDENT SCHOOL DISTRICT NO. 273

Tax Capacities and Market Values
Last Ten Fiscal Years

Fiscal Year	Net Tax Capacity	Taxable Market Value	Percent Tax Capacity of Estimated Market Value
2014	\$ 81,955,185	\$ 7,435,007,626	1.1 %
2015	82,475,249	7,527,342,023	1.1
2016	91,003,016	8,197,930,469	1.1
2017	96,086,686	8,655,567,325	1.1
2018	99,554,444	8,997,851,250	1.1
2019	106,330,012	9,520,250,340	1.1
2020	112,615,801	10,109,194,711	1.1
2021	116,453,509	10,476,131,305	1.1
2022	118,793,566	10,756,237,669	1.1
2023	125,283,792	11,116,486,387	1.1

Note: Per the Hennepin County Taxpayer Services Division, reliable information for the breakdown of assessed and actual residential, commercial, and industrial property values is not available.

Source: Hennepin County Taxpayer Services Division

INDEPENDENT SCHOOL DISTRICT NO. 273

Property Tax Rates – Direct and Overlapping Governments
Last Ten Fiscal Years

Tax Levy Collectible	ISD No. 273	Edina	Bloomington	St. Louis Park	Hennepin County	Special Districts
2014	27.556%	N/A	N/A	N/A	N/A	N/A
2015	27.344%	N/A	N/A	N/A	N/A	N/A
2016	34.898%	N/A	N/A	N/A	N/A	N/A
2017	34.798%	N/A	N/A	N/A	N/A	N/A
2018	30.972%	27.751%	40.573%	46.383%	46.398%	9.071%
2019	30.589%	27.380%	40.045%	44.706%	45.356%	8.669%
2020	30.589%	27.945%	39.557%	43.398%	44.087%	8.356%
2021	31.474%	28.779%	39.743%	42.855%	42.808%	7.973%
2022	29.975%	28.936%	40.730%	44.681%	41.861%	8.001%
2023	28.093%	28.056%	38.013%	42.861%	41.084%	7.082%

County Auditor's Gross Spread Levies

2014	\$ 39,958,154	N/A	N/A	N/A	N/A	N/A
2015	44,206,722	N/A	N/A	N/A	N/A	N/A
2016	51,188,271	N/A	N/A	N/A	N/A	N/A
2017	51,991,396	N/A	N/A	N/A	N/A	N/A
2018	54,977,370	\$ 35,659,777	\$ 57,001,564	\$ 31,835,173	\$ 788,559,712	\$ 163,262,262
2019	56,459,789	37,271,021	59,405,698	32,471,521	829,555,042	165,554,394
2020	59,308,017	39,467,543	61,731,187	32,987,460	868,958,906	163,219,491
2021	60,925,445	41,787,871	62,366,022	33,371,999	868,958,906	165,964,336
2022	62,729,399	45,130,036	63,262,900	33,886,668	899,372,132	170,489,349
2023	68,800,246	49,610,600	67,151,511	43,104,094	930,849,945	175,478,697

N/A – Not Available

Note: Above tax rates are used to levy city, county, and school district taxes. Information prior to 2018 is not readily available for overlapping governments.

Source: Hennepin County Taxpayer Services Division

INDEPENDENT SCHOOL DISTRICT NO. 273

Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	Type of Property	2023			2014		
		Net Tax Capacity	Rank	Percentage of Tax Capacity Value	Net Tax Capacity	Rank	Percentage of Tax Capacity Value
Galleria Shopping Center LLC	Commercial	\$ 2,390,690	1	1.91 %	\$ 1,593,450	1	1.94 %
Southdale Office Partners, LLC	Apartment	1,009,858	2	0.81	-	-	-
WPT Land 2 LP	Commercial	901,830	3	0.72	-	-	-
One Southdale Place, LLC	Commercial	749,796	4	0.60	-	-	-
7700 France Avenue LLC	Apartment	700,760	5	0.56	508,794	5	0.62
Edina Market Street LLC	Apartment	662,090	6	0.53	-	-	-
Southdale Center, LLC	Commercial	581,000	7	0.46	539,462	4	0.66
CRP/TCC AA II Edina LLC	Apartment	521,250	8	0.42	-	-	-
6801 France DST	Commercial	463,860	9	0.37	-	-	-
DRF Edina Medical Building LLC	Commercial	411,368	10	0.33	-	-	-
Liberty Property Limited Partnership	Commercial	-	-	-	712,386	2	0.87
Southdale Office LLC	Commercial	-	-	-	701,274	3	0.86
Target Corporation	Commercial	-	-	-	439,250	6	0.54
Midwest Portfolio Corp.	Commercial	-	-	-	320,860	7	0.39
Galleria Hotel, LLC	Commercial	-	-	-	313,722	8	0.38
Eden Avenue LLC	Commercial	-	-	-	251,738	9	0.31
FilmTec Corporation	Industrial	-	-	-	234,870	10	0.29
Total		<u>\$ 8,392,502</u>		<u>6.70 %</u>	<u>\$ 5,615,806</u>		<u>6.85 %</u>

Source: Fiscal year 2023 information obtained from the Official Statement associated with the District's General Obligation Capital Notes and Facilities Maintenance Bonds, Series 2023A (prepared by Ehlers and Associates, Inc.).

Source: Fiscal year 2014 information obtained from the Official Statement associated with the District's General Obligation Alternative Facilities Bonds, Series 2014A (prepared by Ehlers and Associates, Inc.).

INDEPENDENT SCHOOL DISTRICT NO. 273

Property Tax Levies, Collections, and Receivables
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year			Collections	
	Operating Tax Levy	Debt Tax Levy	Total	First Year Levy Recognized Amount	Percentage of Levy
2014	\$ 32,117,255	\$ 7,193,037	\$ 39,310,292	\$ 39,310,292	100.0 %
2015	32,864,973	7,093,181	39,958,154	39,958,154	100.0
2016	37,403,128	6,803,594	44,206,722	44,206,722	100.0
2017	37,025,344	14,162,927	51,188,271	51,188,271	100.0
2018	36,594,683	15,396,713	51,991,396	51,863,380	99.8
2019	39,888,090	15,089,280	54,977,370	54,817,949	99.7
2020	40,564,810	15,894,979	56,459,789	56,255,923	99.6
2021	44,583,034	14,724,983	59,308,017	59,037,223	99.5
2022	45,846,105	15,079,339	60,925,445	60,631,484	99.5
2023	47,684,911	15,044,488	62,729,399	62,258,879	99.2

Note: Collections includes adjustments and abatements. Information on current and delinquent collections is not available prior to 2018. Delinquent receivables are written off after seven years.

Source: Minnesota Department of Education School Tax Reports and Hennepin County Tax Settlement Reports

Received in Subsequent Years	Total to Date		Delinquent	
	Amount	Percentage of Levy	Amount	Percent
\$ -	\$ 39,310,292	100.0 %	\$ -	- %
-	39,958,154	100.0	-	-
-	44,206,722	100.0	-	-
-	51,188,271	100.0	-	-
128,016	51,991,396	100.0	-	-
141,438	54,959,387	99.9	17,983	-
183,053	56,438,976	99.9	20,813	-
237,029	59,274,252	99.9	33,765	0.1
224,606	60,856,090	99.8	69,355	0.1
157,958	62,416,837	99.5	312,562	0.5
			<u>\$ 454,477</u>	

INDEPENDENT SCHOOL DISTRICT NO. 273

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Notes and Bonds	Premium (Discount)	Certificates of Participation	Financed Purchases	Total Primary Government		
2014	\$ 60,935,000	\$ 6,819,010	\$ 1,445,000	\$ 2,656,102	\$ 71,855,112	2.4 %	\$ 1,460
2015	62,870,000	6,188,027	1,350,000	2,503,781	72,911,808	2.3	1,436
2016	172,010,000	17,785,150	1,255,000	2,001,786	193,051,936	5.9	3,727
2017	182,230,000	16,945,453	1,155,000	1,877,236	202,207,689	5.7	3,852
2018	175,050,000	15,615,362	1,055,000	1,748,376	193,468,738	5.6	3,683
2019	191,720,000	15,481,849	950,000	1,615,060	209,766,909	5.7	3,938
2020	181,575,000	13,282,191	845,000	1,477,131	197,179,322	4.8	3,686
2021	183,765,000	14,202,540	735,000	1,492,912	200,195,452	5.2	3,737
2022	183,225,000	12,955,532	625,000	1,671,766	198,477,298	4.8	3,705
2023	182,245,000	13,007,236	14,710,000	1,493,588	211,455,824	N/A	3,947

N/A – Not Available

(1) See Demographic and Economic Statistics table for population and personal income.

Source: The District's outstanding debt can be found in the notes to basic financial statements.

INDEPENDENT SCHOOL DISTRICT NO. 273

Ratio of Net General Obligation Bonded Debt
to Tax Capacity and Net General Obligation Bonded Debt
per Capita
Last Ten Fiscal Years

Fiscal Year	Gross Bonded Debt	Less Debt Service Funds on Hand	Net Bonded Debt	Net Tax Capacity	Percent of Net Debt to Net Tax Capacity	Estimated Population (1)	Net Bonded Debt per Capita
2014	\$ 60,935,000	\$ 947,081	\$ 59,987,919	\$ 81,955,185	73.20 %	49,216	\$ 1,219
2015	62,870,000	1,428,414	61,441,586	82,475,249	74.50	50,766	1,210
2016	172,010,000	200,151	171,809,849	91,003,016	188.80	51,804	3,317
2017	182,230,000	732,774	181,497,226	96,086,686	188.89	52,497	3,457
2018	175,050,000	1,539,589	173,510,411	99,554,444	174.29	52,535	3,303
2019	191,720,000	2,596,972	189,123,028	106,330,012	177.86	53,268	3,550
2020	181,575,000	3,026,960	178,548,040	112,615,801	158.55	53,494	3,338
2021	183,765,000	3,314,963	180,450,037	116,453,509	154.95	53,572	3,368
2022	183,225,000	3,451,305	179,773,695	118,793,566	151.33	53,572	3,356
2023	182,245,000	2,799,411	179,445,589	125,283,792	143.23	53,572	3,350

(1) See Demographic and Economic Statistics table for population.

INDEPENDENT SCHOOL DISTRICT NO. 273

Direct and Overlapping Debt
as of June 30, 2023

Governmental Unit	Tax Collection Calendar Year – 2022 Taxable Net Tax Capacity	Net Bonded Debt	Debt Applicable to Tax Capacity in ISD No. 273 (2)	
			Percent	Amount
Direct debt				
Independent School District No. 273	\$ 125,283,792	\$ 179,445,589	100.00 %	\$ 179,445,589
Overlapping debt (1)				
Hennepin County	139,099,337	1,018,886,023	5.61	57,159,506
Cities				
Bloomington	1,505,337	32,261,987	0.82	264,548
Edina	137,514,944	35,227,082	79.86	28,132,348
St. Louis Park	79,056	61,851,976	0.09	55,667
Other				
Metropolitan Council	139,099,337	83,059,397	3.05	2,533,312
Three Rivers Park District	139,099,337	47,650,901	7.79	3,712,005
Hennepin County Regional Railroad Authority	139,099,337	85,464,798	5.61	4,794,575
District share of total overlapping debt				<u>96,651,961</u>
Total direct and overlapping debt				<u>\$ 276,097,550</u>

(1) Only those taxing jurisdictions with general obligation debt outstanding are included in this section. Does not include nongeneral obligation debt, self-supporting general obligation revenue debt, short-term general obligation debt, or general obligation tax/aid anticipation certificates of indebtedness.

(2) The percent overlap is based on the percentage of tax capacity of the individual entities in the District.

Source: Hennepin County Department of General Services – Taxpayer Services Division

INDEPENDENT SCHOOL DISTRICT NO. 273

Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year			
	2014	2015	2016	2017
Debt limit	\$ 1,115,251,144	\$ 1,129,101,303	\$ 1,229,689,570	\$ 1,298,335,099
Total net debt applicable to the limit	<u>60,935,000</u>	<u>62,870,000</u>	<u>172,010,000</u>	<u>182,230,000</u>
Legal debt margin	<u>\$ 1,054,316,144</u>	<u>\$ 1,066,231,303</u>	<u>\$ 1,057,679,570</u>	<u>\$ 1,116,105,099</u>
Total net debt applicable to the limit as a percentage of debt limit	5.46%	5.57%	13.99%	14.04%
Taxable market value	\$ 7,435,007,626	\$ 7,527,342,023	\$ 8,197,930,469	\$ 8,655,567,325

Note: Per Minnesota finance laws, the District's outstanding general obligation debt should not exceed 15 percent of total property market value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Source: State of Minnesota School Tax Report

2018	2019	2020	2021	2022	2023
\$ 1,349,677,688	\$ 1,428,037,551	\$ 1,516,379,207	\$ 1,571,419,696	\$ 1,613,435,650	\$ 1,667,472,958
175,050,000	191,720,000	181,575,000	183,765,000	183,225,000	182,245,000
<u>\$ 1,174,627,688</u>	<u>\$ 1,236,317,551</u>	<u>\$ 1,334,804,207</u>	<u>\$ 1,387,654,696</u>	<u>\$ 1,430,210,650</u>	<u>\$ 1,485,227,958</u>
12.97%	13.43%	11.97%	11.69%	11.36%	10.93%
\$ 8,997,851,250	\$ 9,520,250,340	\$ 10,109,194,711	\$ 10,476,131,305	\$ 10,756,237,669	\$ 11,116,486,387

PRELIMINARY

INDEPENDENT SCHOOL DISTRICT NO. 273

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population	Personal Income	Per Capita Personal Income	School Enrollment	Unemployment Rate
2014	49,216	\$ 3,053,163,776	\$ 62,036	8,431	3.10 %
2015	50,766	3,231,154,368	63,648	8,456	2.82
2016	51,804	3,264,895,296	63,024	8,429	3.08
2017	52,497	3,567,906,108	67,964	8,479	2.83
2018	52,535	3,480,338,680	66,248	8,464	2.26
2019	53,268	3,711,714,240	69,680	8,412	2.63
2020	53,494	4,111,334,864	76,856	8,365	5.10
2021	53,572	3,873,041,312	72,296	8,242	2.50
2022	53,572	4,172,562,364	77,887	8,364	2.10
2023	53,572	N/A	N/A	8,582	2.10

N/A – Not Available

Sources: Population data based on information from property developers and cities; methodology approved by the state demographer's office.

Per capita personal income data is for the state of Minnesota and is obtained from the United States Census Bureau.

Enrollment information from district records.

Unemployment rates are for Hennepin County as of June and were obtained from the Minnesota Department of Employment and Economic Development.

INDEPENDENT SCHOOL DISTRICT NO. 273

Principal Employers
Current Year and Nine Years Ago

Employer	Fiscal Year			
	2023		2014	
	Employees	Rank	Employees	Rank
Independent School District (ISD) No. 273	1,374	1	1,245	1
City of Edina	931	2	811	2
Regis Corporation	900	3	600	3
Bi Worldwide	735	4	600	4
Lund Food Holdings	650	5	405	6
Western National Insurance Group	458	6	–	–
Jerry's Enterprises Inc.	450	7	–	–
Dow FilmTec/DuPont	375	8	375	10
Target	375	9	–	–
SpartanNash	350	10	–	–
Barr Engineering	–	–	453	5
Edina Realty	–	–	400	7
International Dairy Queen, Inc.	–	–	400	8
Accenture Limited	–	–	390	9
Total	<u>6,598</u>		<u>5,679</u>	
Total ISD No. 273 population (see the Schedule of Demographic and Economic Statistics)	<u>53,572</u>		<u>49,216</u>	
Percent of principal employers to total ISD No. 273 population	<u>12.3%</u>		<u>11.5%</u>	

Source: Fiscal year 2023 information obtained from the Official Statement associated with the District's General Obligation Capital Notes and Facilities Maintenance Bonds, Series 2023A (prepared by Ehlers and Associates, Inc.).

Fiscal year 2014 information obtained from the Official Statement associated with the District's General Obligation School Building Bonds, Series 2015A (prepared by Ehlers and Associates, Inc.).

INDEPENDENT SCHOOL DISTRICT NO. 273

Employees by Classification
Last Ten Fiscal Years

Employees	Fiscal Year			
	2014	2015	2016	2017
Administration				
Principals	N/A	N/A	N/A	N/A
Associate principals	N/A	N/A	N/A	N/A
Deans	N/A	N/A	N/A	N/A
Nonaffiliated	N/A	N/A	N/A	N/A
Total administration	-	-	-	-
Licensed classroom and instructional personnel				
High school classroom teachers	N/A	N/A	N/A	N/A
Middle school classroom teachers	N/A	N/A	N/A	N/A
Elementary classroom teachers	N/A	N/A	N/A	N/A
Special education	N/A	N/A	N/A	N/A
Media specialists	N/A	N/A	N/A	N/A
Specialists and intervention	N/A	N/A	N/A	N/A
Total licensed classroom and instructional personnel	-	-	-	-
Licensed support personnel				
Curriculum and instruction	N/A	N/A	N/A	N/A
Peer coaches	N/A	N/A	N/A	N/A
Counselors	N/A	N/A	N/A	N/A
Social workers	N/A	N/A	N/A	N/A
Licensed school nurses	N/A	N/A	N/A	N/A
School psychologists	N/A	N/A	N/A	N/A
Total licensed support personnel	-	-	-	-
Non-licensed support personnel				
Clerical	N/A	N/A	N/A	N/A
Custodial	N/A	N/A	N/A	N/A
Transportation	N/A	N/A	N/A	N/A
Paraprofessionals	N/A	N/A	N/A	N/A
Community education	N/A	N/A	N/A	N/A
Other administrative staff	N/A	N/A	N/A	N/A
Total support services	-	-	-	-
District-wide totals	-	-	-	-

N/A – Not Available

Note: Prior to fiscal year 2023, the District did not maintain easily accessible staff data.

Source: The District's Human Resources Department

2018	2019	2020	2021	2022	2023
N/A	N/A	N/A	N/A	N/A	9.0
N/A	N/A	N/A	N/A	N/A	7.0
N/A	N/A	N/A	N/A	N/A	8.0
N/A	N/A	N/A	N/A	N/A	28.0
-	-	-	-	-	52.0
N/A	N/A	N/A	N/A	N/A	115.0
N/A	N/A	N/A	N/A	N/A	101.0
N/A	N/A	N/A	N/A	N/A	189.0
N/A	N/A	N/A	N/A	N/A	123.0
N/A	N/A	N/A	N/A	N/A	9.0
N/A	N/A	N/A	N/A	N/A	53.0
-	-	-	-	-	590.0
N/A	N/A	N/A	N/A	N/A	7.0
N/A	N/A	N/A	N/A	N/A	8.0
N/A	N/A	N/A	N/A	N/A	14.0
N/A	N/A	N/A	N/A	N/A	12.0
N/A	N/A	N/A	N/A	N/A	9.0
N/A	N/A	N/A	N/A	N/A	15.0
-	-	-	-	-	65.0
N/A	N/A	N/A	N/A	N/A	64.0
N/A	N/A	N/A	N/A	N/A	64.0
N/A	N/A	N/A	N/A	N/A	91.0
N/A	N/A	N/A	N/A	N/A	266.0
N/A	N/A	N/A	N/A	N/A	170.0
N/A	N/A	N/A	N/A	N/A	38.0
-	-	-	-	-	693.0
-	-	-	-	-	1,400.0

INDEPENDENT SCHOOL DISTRICT NO. 273

Operating Statistics
Last Ten Fiscal Years

Fiscal Year	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio	Percentage of Students Receiving Free or Reduced-Priced Meals
2014	8,431	\$ 98,907,990	11,732	3.2 %	N/A	N/A	7.9 %
2015	8,456	102,351,966	12,104	3.2	N/A	N/A	8.2
2016	8,429	107,914,706	12,802	5.8	N/A	N/A	8.8
2017	8,479	111,361,851	13,133	2.6	N/A	N/A	8.6
2018	8,464	114,289,013	13,504	2.8	N/A	N/A	7.9
2019	8,412	117,494,595	13,967	3.4	N/A	N/A	8.9
2020	8,365	118,603,974	14,178	1.5	N/A	N/A	9.6
2021	8,242	116,756,222	14,166	(0.1)	N/A	N/A	8.6
2022	8,364	128,667,808	15,383	8.6	N/A	N/A	11.7
2023	8,582	136,733,574	15,932	3.6	405	21.2	18.6

N/A – Not Available

Note 1: Operating expenditures are total expenditures for the General, Food Service Special Revenue, and Community Service Special Revenue funds, less debt service, capital outlay, long-term facilities maintenance, and technology levy expenditures.

Note 2: Staffing data from the District's Human Resources Department. Prior to fiscal year 2023 the District did not maintain easily accessible staff data.

Source: Nonfinancial information from district records

INDEPENDENT SCHOOL DISTRICT NO. 273

Instructional Building Information
Last Ten Fiscal Years

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Elementary schools										
Concord (1950)										
Square feet	83,717	83,717	83,717	88,183	88,183	88,183	88,183	88,183	88,183	88,183
Capacity	790	790	790	790	790	790	790	790	790	790
Enrollment	723	736	720	732	742	730	736	698	720	723
Cornelia (1959)										
Square feet	71,055	71,055	71,055	79,687	79,687	79,687	79,687	79,687	79,687	79,687
Capacity	662	662	662	662	662	662	662	662	662	662
Enrollment	537	584	574	585	574	567	554	550	531	577
Countryside (1962)										
Square feet	71,055	71,055	71,055	73,011	73,011	73,011	73,011	73,011	73,011	73,011
Capacity	594	594	594	594	594	594	594	594	594	594
Enrollment	608	600	588	586	573	589	581	573	576	606
Creek Valley (1968)										
Square feet	77,118	77,118	77,118	77,118	78,458	78,458	78,458	78,458	78,458	78,458
Capacity	662	662	662	662	662	662	662	662	662	662
Enrollment	613	588	692	601	587	587	591	576	590	612
Highlands (1956)										
Square feet	68,538	68,538	68,538	68,538	73,202	73,202	73,202	73,202	73,202	73,202
Capacity	606	606	606	606	606	606	606	606	606	606
Enrollment	565	566	567	568	580	561	553	530	541	564
Normandale (1948)										
Square feet	385,082	385,082	385,082	385,082	385,082	385,082	385,082	385,082	385,082	385,082
Capacity	714	714	714	714	714	714	714	714	714	714
Enrollment	654	638	648	642	647	644	645	651	664	657
Middle schools										
South View (1954)										
Square feet	218,443	218,443	218,443	218,443	219,862	219,862	219,862	219,862	219,862	219,862
Capacity	1,341	1,341	1,341	1,341	1,341	1,341	1,341	1,341	1,341	1,341
Enrollment	1,305	1,309	1,334	1,326	1,007	970	965	968	973	987
Valley View (1964)										
Square feet	200,573	200,573	200,573	200,573	200,573	200,573	200,573	200,573	200,573	200,573
Capacity	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248	1,248
Enrollment	1,395	1,392	1,396	1,393	1,038	1,026	1,014	1,010	992	973
High school										
Edina High School (1972)										
Square feet	411,717	411,717	411,717	554,617	554,617	554,617	554,617	554,617	554,617	554,617
Capacity	2,320	2,320	2,320	3,126	3,126	3,126	3,126	3,126	3,126	3,126
Enrollment	1,963	2,001	2,001	2,047	2,732	2,718	2,687	2,683	2,679	2,719

Note: The Normandale Elementary square footage figures include the District's administrative offices and early learning school.

INDEPENDENT SCHOOL DISTRICT NO. 273
EDINA, MINNESOTA

Special Purpose Audit Reports

Year Ended
June 30, 2023

PRELIMINARY

INDEPENDENT SCHOOL DISTRICT NO. 273

Federal Single Audit Reports
Year Ended June 30, 2023

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INDEPENDENT SCHOOL DISTRICT NO. 273

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Federal Expenditures	
U.S. Department of Agriculture			
Passed through Minnesota Department of Education			
Child nutrition cluster			
School Breakfast Program	10.553	\$ 149,356	
National School Lunch Program	10.555	<u>1,329,342</u>	
Total child nutrition cluster			\$ 1,478,698
COVID-19 – Pandemic EBT Administrative Costs	10.649		628
U.S. Department of the Treasury			
Passed through Minnesota Department of Education			
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027		323,164
U.S. Department of Education			
Passed through Minnesota Department of Education			
Special education cluster			
Special Education Grants to States	84.027	\$ 1,304,984	
COVID-19 – Special Education Grants to States	84.027	<u>237,552</u>	
Total ALN 84.027			1,542,536
Special Education Preschool Grants	84.173	41,954	
COVID-19 – Special Education Preschool Grants	84.173	<u>34,519</u>	
Total ALN 84.173			76,473
Total special education cluster			1,619,009
Title I Grants to Local Educational Agencies	84.010		152,947
Special Education – Grants for Infants and Families	84.181		39,163
English Language Acquisition State Grants	84.365		56,420
Supporting Effective Instruction State Grants	84.367		124,572
Education Stabilization Fund			
COVID-19 – Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D		99,385
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U		<u>355,143</u>
Total ALN 84.425			454,528
Passed through SouthWest Metro Intermediate District No. 288			
Career and Technical Education – Basic Grants to States	84.048		14,729
U.S. Department of Health and Human Services			
Passed through Minnesota Department of Education			
COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		144,777
Passed through Minnesota Department of Human Services			
Child care and development fund cluster			
COVID-19 – Child Care and Development Block Grant	93.575		<u>87,000</u>
Total federal awards			<u>\$ 4,495,635</u>

Note 1: The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the District's basic financial statements.

Note 2: All pass-through entities listed above use the same federal Assistance Listing Number (ALN) as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.

Note 3: The District did not elect to use the 10 percent de minimis indirect cost rate.

Note 4: The District had \$201,513 of noncash assistance included in the National School Lunch Program, federal ALN 10.555.

Note 5: The District transferred \$10,649 into Title I Grants to Local Educational Agencies, federal ALN 84.010 and \$157 into Supporting Effective Instruction State Grants, federal ALN 84.367 from other Title programs.

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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated INSERT DATE.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

(continued)

REPORT ON COMPLIANCE AND OTHER MATTERS

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

PURPOSE OF THIS REPORT

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

Minneapolis, Minnesota
INSERT DATE

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

OPINION ON EACH MAJOR FEDERAL PROGRAM

We have audited Independent School District No. 273, Edina, Minnesota's (the District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2023.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance requirements referred to above.

(continued)

RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

Management is responsible for compliance with the requirements referred to on the previous page and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to on the previous page occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to on the previous page is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to on the previous page and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

(continued)

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section on the previous page and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated INSERT DATE, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Minneapolis, Minnesota
INSERT DATE

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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated INSERT DATE.

MINNESOTA LEGAL COMPLIANCE

In connection with our audit, we noted that the District failed to comply with provisions of the claims and disbursements section 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 as described in the Schedule of Findings and Questioned Costs as finding 2023-001. Also, 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, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, 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.

DISTRICT'S RESPONSE TO FINDING

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the legal compliance findings 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.

(continued)

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.

Minneapolis, Minnesota
INSERT DATE

PRELIMINARY

INDEPENDENT SCHOOL DISTRICT NO. 273

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

A. SUMMARY OF AUDIT RESULTS

This summary is formatted to provide federal granting agencies and pass-through agencies answers to specific questions regarding the audit of federal awards.

Financial Statements

What type of auditor's report is issued? Unmodified
 Qualified
 Adverse
 Disclaimer

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiencies identified? Yes None reported

Noncompliance material to the financial statements noted? Yes No

Federal Awards

Internal controls over major federal award programs:

Material weakness(es) identified? Yes No

Significant deficiencies identified? Yes None reported

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

U.S. Department of Agriculture – Child Nutrition Cluster Unmodified
 U.S. Department of Education – COVID-19 – Education Stabilization Fund Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Programs tested as major programs:

Program or Cluster	Federal ALN
U.S. Department of Agriculture – Child Nutrition Cluster consisting of:	
– School Breakfast Program	10.553
– National School Lunch Program	10.555
U.S. Department of Education – COVID-19 – Education Stabilization Fund	84.425

Threshold for distinguishing between type A and B programs. \$ 750,000

Does the auditee qualify as a low-risk auditee? Yes No

INDEPENDENT SCHOOL DISTRICT NO. 273

Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2023

B. FINANCIAL STATEMENT FINDINGS

None.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

D. MINNESOTA LEGAL COMPLIANCE FINDINGS

2023-001 TIMELY PAYMENT OF CLAIMS

Criteria – Minnesota Statutes § 471.425.

Condition – Minnesota Statutes require Independent School District No. 273, (the District) to pay each vendor obligation according to the terms of each contract or within 35 days after the receipt of the goods or services or the invoice for the goods or services, whichever is later. If such obligations are not paid within the appropriate time period, the District must pay interest on the unpaid obligations at the rate of 1.5 percent per month or part of a month. For 2 of 25 disbursements selected for testing, the District did not pay the obligation within the required time period, and did not pay interest on the unpaid obligation.

Questioned Costs – Not applicable.

Context – Two of twenty-five disbursements tested were not in compliance.

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 – The two noncompliant claims were not paid within the 35-day period as required by Minnesota Statutes, nor was interest paid on the obligations.

Recommendation – We recommend that the District review procedures in place to ensure that all invoices are paid within statutory requirements.

View of Responsible Official and Planned Corrective Actions – There is no disagreement with the audit finding. District management will review payment schedules and processes to ensure invoices are paid within statutory timelines in the future. The District has issued a separate Corrective Action Plan related to this finding.

INDEPENDENT AUDITOR'S REPORT ON
UNIFORM FINANCIAL ACCOUNTING AND
REPORTING STANDARDS COMPLIANCE TABLE

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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated INSERT DATE.

Auditing standards referred to in the previous paragraph require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

(continued)

The purpose of this report on the UFARS Compliance Table required by the MDE is solely to describe the scope of our testing of the UFARS Compliance Table and the results of that testing based on our audit. Accordingly, this report is not suitable for any other purpose.

Minneapolis, Minnesota
INSERT DATE

PRELIMINARY

INDEPENDENT SCHOOL DISTRICT NO. 273

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2023

	Audit	UFARS	Audit – UFARS
General Fund			
Total revenue	\$ 143,459,403	\$ 143,459,402	\$ 1
Total expenditures	\$ 140,683,273	\$ 140,683,273	\$ -
Nonspendable			
460 Nonspendable fund balance	\$ 392,982	\$ 392,982	\$ -
Restricted			
401 Student activities	\$ 35,787	\$ 35,787	\$ -
402 Scholarships	\$ -	\$ -	\$ -
403 Staff development	\$ -	\$ -	\$ -
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	\$ 4,306,608	\$ 4,306,608	\$ -
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	\$ -	\$ -	\$ -
472 Medical Assistance	\$ -	\$ -	\$ -
464 Restricted fund balance	\$ -	\$ -	\$ -
475 Title VII – Impact Aid	\$ -	\$ -	\$ -
476 Payment in lieu of taxes	\$ -	\$ -	\$ -
Committed			
418 Committed for separation	\$ -	\$ -	\$ -
461 Committed fund balance	\$ 2,322,850	\$ 2,322,850	\$ -
Assigned			
462 Assigned fund balance	\$ 5,519,524	\$ 5,519,524	\$ -
Unassigned			
422 Unassigned fund balance	\$ 8,013,834	\$ 8,013,834	\$ -
Food Service			
Total revenue	\$ 3,657,303	\$ 3,657,303	\$ -
Total expenditures	\$ 3,790,593	\$ 3,790,593	\$ -
Nonspendable			
460 Nonspendable fund balance	\$ 67,961	\$ 67,961	\$ -
Restricted			
452 OPEB liability not in trust	\$ -	\$ -	\$ -
464 Restricted fund balance	\$ 1,098,058	\$ 1,098,057	\$ 1
Unassigned			
463 Unassigned fund balance	\$ -	\$ -	\$ -
Community Service			
Total revenue	\$ 10,882,451	\$ 10,882,451	\$ -
Total expenditures	\$ 10,784,657	\$ 10,784,657	\$ -
Nonspendable			
460 Nonspendable fund balance	\$ -	\$ -	\$ -
Restricted			
426 \$25 taconite	\$ -	\$ -	\$ -
431 Community education	\$ 1,240,072	\$ 1,240,072	\$ -
432 ECFE	\$ 299,896	\$ 299,896	\$ -
440 Teacher development and evaluation	\$ -	\$ -	\$ -
444 School readiness	\$ 71,697	\$ 71,697	\$ -
447 Adult basic education	\$ -	\$ -	\$ -
452 OPEB liability not in trust	\$ -	\$ -	\$ -
464 Restricted fund balance	\$ 98,459	\$ 98,459	\$ -
Unassigned			
463 Unassigned fund balance	\$ -	\$ -	\$ -

INDEPENDENT SCHOOL DISTRICT NO. 273

Uniform Financial Accounting and Reporting Standards
Compliance Table (continued)
June 30, 2023

	Audit	UFARS	Audit – UFARS
Building Construction			
Total revenue	\$ 682,856	\$ 682,857	\$ (1)
Total expenditures	\$ 19,054,076	\$ 19,054,075	\$ 1
Nonspendable			
460 Nonspendable fund balance	\$ -	\$ -	\$ -
Restricted			
407 Capital projects levy	\$ -	\$ -	\$ -
413 Projects funded by COP	\$ 6,280,935	\$ 6,280,935	\$ -
467 Long-term facilities maintenance	\$ 8,545,571	\$ 8,545,571	\$ -
464 Restricted fund balance	\$ 1,485,807	\$ 1,485,807	\$ -
Unassigned			
463 Unassigned fund balance	\$ -	\$ -	\$ -
Debt Service			
Total revenue	\$ 15,060,647	\$ 15,060,647	\$ -
Total expenditures	\$ 15,234,125	\$ 15,234,126	\$ (1)
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	\$ 3,453,905	\$ 3,453,905	\$ -
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	\$ 858,609	\$ 858,609	\$ -
Total expenditures	\$ 887,654	\$ 887,654	\$ -
422 Net position	\$ 485,401	\$ 485,401	\$ -
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.

Management Report

for

Independent School District No. 273
Edina, Minnesota

June 30, 2023

PRELIMINARY

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, 2023. We have organized this report into the following sections:

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

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

The purpose of this report is solely to provide those charged with governance of the District, management, and those 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.

Minneapolis, Minnesota
INSERT DATE

AUDIT SUMMARY

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

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, *GOVERNMENT AUDITING STANDARDS*, AND TITLE 2 U.S. CODE OF FEDERAL REGULATIONS PART 200, *UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS* (UNIFORM GUIDANCE)

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

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

AUDIT OPINIONS AND FINDINGS

Based on our audit of the District's financial statements for the year ended June 30, 2023:

- We have issued unmodified opinions on the District's basic financial statements.
- We reported no deficiencies in the District's internal control over financial reporting that we considered to be material weaknesses.
- The results of our testing disclosed no instances of noncompliance required to be reported under *Government Auditing Standards*.
- We reported that the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements.
- The results of our tests indicate that the District has complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.
- We reported no deficiencies in the District's internal controls over compliance that we considered to be material weaknesses with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.
- We reported one finding based on our testing of the District's compliance with Minnesota laws and regulations.
 - For 2 of 25 claims tested, the District did not pay the claim within 35 days of receiving the goods or services or the invoice for goods or services, as required by Minnesota Statutes.

-
- **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, 2023, 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 2022 audit, we reported a material weakness in internal control over financial reporting related to proposed audit adjustments necessary to record additional contracts payable and correct construction in progress capitalized by the District that were considered material to the financial statements. Based on our testing, there was no similar finding in the current year.
- During our fiscal 2022 audit, we reported a significant deficiency in internal control over compliance with federal suspension and debarment requirements related to the District's special education cluster federal programs. 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, 2023. However, the District implemented the following governmental accounting standard during the year:

The District implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs), during fiscal year ended June 30, 2023. This standard changed the way SBITA transactions are reported by the governmental entities. However, implementation of this standard did not have a material effect on the District's current year financial statements.

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

ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS

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

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

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

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

The District has recorded activity for pension benefits and other post-employment benefits (OPEB). These obligations are calculated using actuarial methodologies primarily described in GASB 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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

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

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated INSERT DATE.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

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

OTHER AUDIT FINDINGS OR ISSUES

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

OTHER MATTERS

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

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

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

FINANCIAL TRENDS IN PUBLIC EDUCATION IN MINNESOTA

This section provides 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.

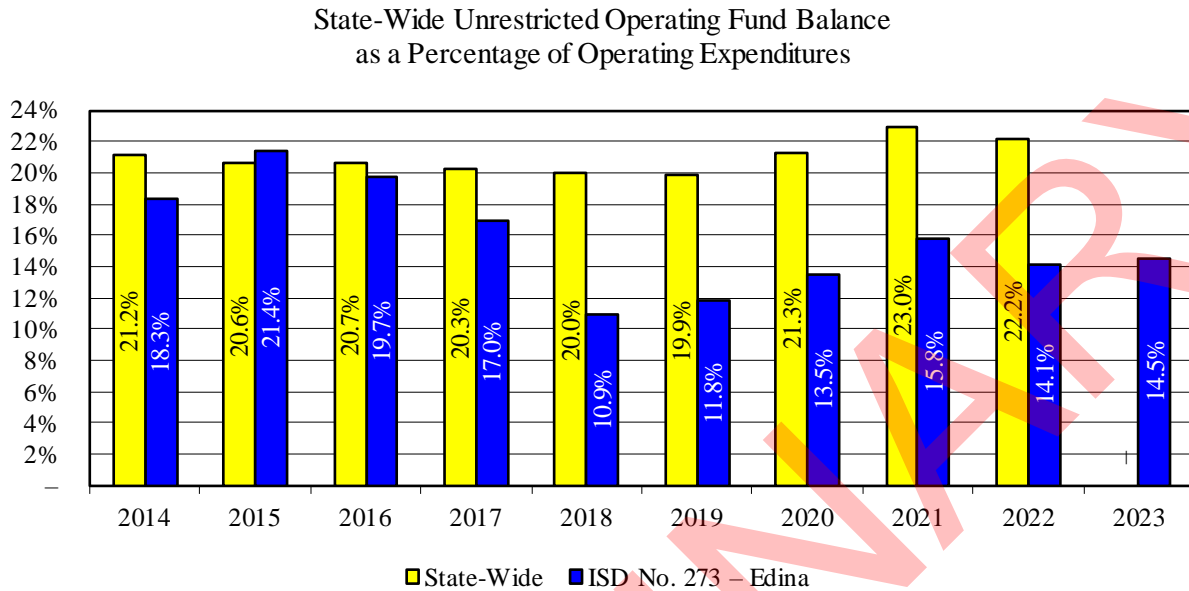
The table below presents a summary of the formula allowance for the past decade and as approved for the next two fiscal years. The 2023 Legislature approved per pupil increases of \$275 for fiscal 2024 and \$143 for fiscal 2025. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the “roll-in” of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts. 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
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 %
2024	\$ 7,138	4.00 %
2025	\$ 7,281	2.00 %

For fiscal 2026 and beyond, the actual increase will be equal to the Consumer Price Index-Urban (CPI-U), with a floor of 2.00 percent and a cap of 3.00 percent. CPI-U is determined based upon the prior two fourth-quarter totals. The inclusion of inflationary increases to this formula does not prevent future legislative increases from being approved.

STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

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



Note: State-wide information is not available for fiscal 2023.

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 21.2 percent at the end of fiscal 2014 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 began rising again during the fiscal years impacted by the COVID-19 pandemic, increasing to 23.0 percent at the end of fiscal 2021. In 2022, the state-wide ratio decreased to 22.2 percent as districts returned to more traditional learning models and program operations with the relaxation of pandemic restrictions.

Based on this calculation, the District's unrestricted operating fund balance as a percentage of operating expenditures was 14.5 percent at the end of the current year, as compared to 14.1 percent at June 30, 2022.

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			
	2021	2022	2021	2022	2021	2022	2023	
General Fund								
Property taxes	\$ 2,576	\$ 2,645	\$ 3,411	\$ 3,506	\$ 4,686	\$ 5,348	\$ 5,381	
Other local sources	438	571	323	446	322	475	740	
State	10,514	10,504	10,517	10,536	9,786	9,808	10,175	
Federal	992	1,335	956	1,397	562	498	339	
Total General Fund	14,520	15,055	15,207	15,885	15,356	16,129	16,635	
Special revenue funds								
Food Service	576	803	568	770	172	491	424	
Community Service	612	731	684	836	653	1,071	1,262	
Debt Service Fund	1,512	1,508	1,549	1,537	1,785	1,793	1,746	
Total revenue	\$ 17,220	\$ 18,097	\$ 18,008	\$ 19,028	\$ 17,966	\$ 19,484	\$ 20,067	
ADM served per MDE School District Profiles Report (current year estimated)					<u>8,260</u>	<u>8,406</u>	<u>8,624</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. Changes in enrollment also impact comparisons in the table above and on the next page when revenue and expenditures are based on fixed costs, such as debt levies and principal and interest on outstanding indebtedness.

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

The District earned approximately \$173.1 million in the governmental funds reflected above in fiscal 2023, an increase of \$9.3 million (5.7 percent), or \$583 per ADM from the prior year. Increases in revenue from the approved property tax levy, general education and special education state aids, and other local sources, including activity fees, contributions, and investment earnings, contributed to an overall increase of \$506 per ADM in General Fund revenue. Federal sources in the General Fund were down with less pandemic-related funding entitlements recognized in the current year. Food service revenues were down with the end of the federal program providing free meals for all students the District operated under in the previous year. Increased programming and participation contributed to the \$191 per ADM revenue increase in the Community Service Special Revenue Fund.

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		
	2021	2022	2021	2022	2021	2022	2023
General Fund							
Administration and district support	\$ 1,184	\$ 1,249	\$ 1,205	\$ 1,300	\$ 732	\$ 800	\$ 691
Elementary and secondary regular instruction	6,198	6,494	6,527	6,838	6,828	6,959	7,030
Vocational education instruction	197	210	179	191	42	50	53
Special education instruction	2,626	2,724	2,792	2,883	2,732	2,922	3,035
Instructional support services	812	816	917	939	865	1,316	1,405
Pupil support services	1,228	1,429	1,285	1,558	1,127	1,434	1,377
Sites, buildings, and other	1,083	1,113	1,052	1,076	1,504	1,495	1,418
Total General Fund – noncapital	13,328	14,035	13,957	14,785	13,830	14,976	15,009
General Fund capital expenditures	793	876	815	897	512	803	1,305
Total General Fund	14,121	14,911	14,772	15,682	14,342	15,779	16,314
Special revenue funds							
Food Service	532	670	522	659	173	446	440
Community Service	610	689	682	774	633	961	1,251
Debt Service Fund	1,576	1,599	1,609	1,561	1,783	1,776	1,766
Total expenditures	<u>\$ 16,839</u>	<u>\$ 17,869</u>	<u>\$ 17,585</u>	<u>\$ 18,676</u>	<u>\$ 16,931</u>	<u>\$ 18,962</u>	<u>\$ 19,771</u>
ADM served per MDE School District Profiles Report (current year estimated)					<u>8,260</u>	<u>8,406</u>	<u>8,624</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 \$170.5 million in the governmental funds reflected above in fiscal 2023, an increase of \$11.1 million (7.0 percent), or \$809 per ADM. General Fund noncapital expenditures were similar to the prior year, increasing \$33 per ADM. Increases in special education instruction, instructional support services, and elementary and secondary regular instruction, were offset by decreases in administration and district support, pupil support services, and sites, buildings, and other. General Fund capital expenditures were \$502 per ADM higher than last year, due to increased maintenances projects. Food Service Special Revenue Fund spending per ADM was similar to the prior year, while Community Service Special Revenue Fund was up with more programming and participation as previously discussed.

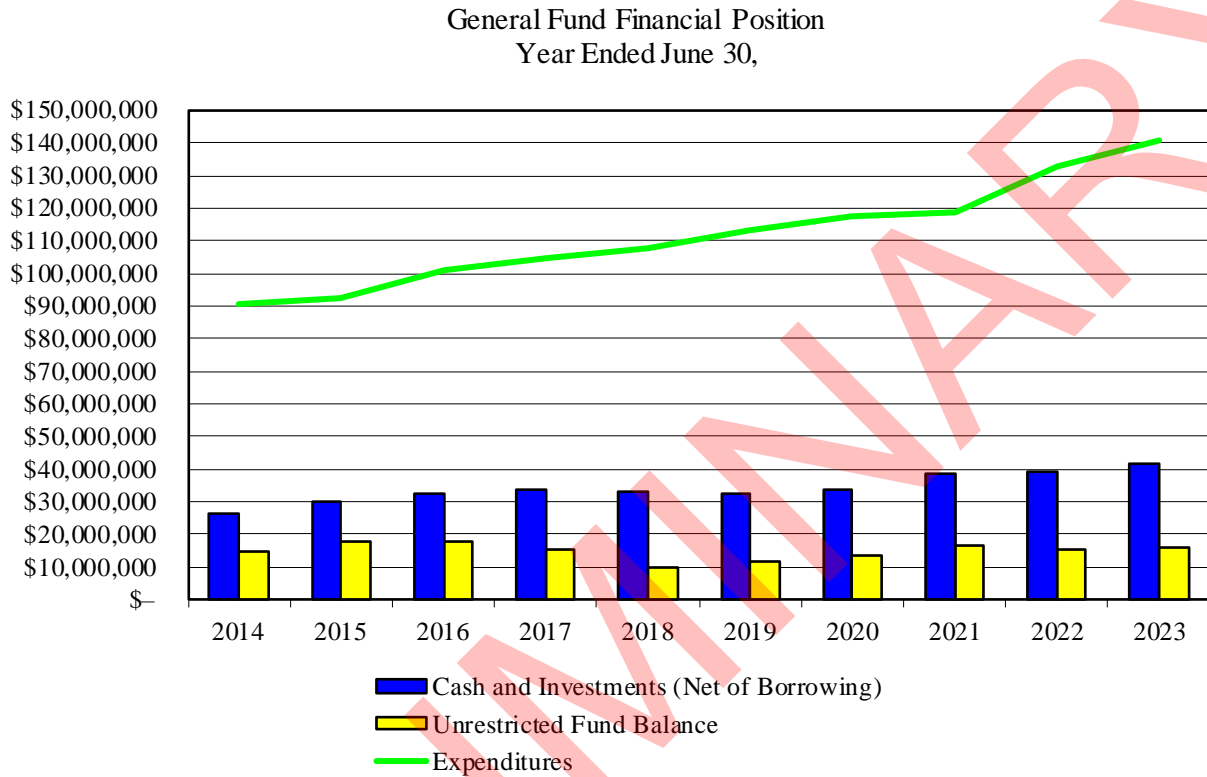
SUMMARY

The COVID-19 pandemic caused numerous financial and operational challenges for districts in recent years; creating instability in student populations, requiring numerous shifts in the delivery of educational services, and resulting in substantial new and unfamiliar federal revenue streams, to name a few. Challenges remain, with tight labor markets, inflationary increases, and the end of many federal pandemic-related funding programs. District school boards, administrators, and employees continue to manage these issues, as districts strive to provide a safe and effective learning experience for their students.

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 2023 with a General Fund cash balance of \$41,576,711 (net of any interfund receivables and payables), an increase of \$2,718,273 from the previous year.

Total fund balance at year-end was \$20,591,585, an increase of \$2,469,563, compared to a fund balance decrease of \$895,112 projected in the final budget. Unrestricted fund balances, as pictured above (consisting of committed, assigned, and unassigned fund balances), at year-end were \$15,856,208, an increase of \$570,751.

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

	June 30,				
	2019	2020	2021	2022	2023
Nonspendable fund balances	\$ 31,133	\$ —	\$ —	\$ 2,925	\$ 392,982
Restricted fund balances (1)	2,624,734	1,459,232	1,333,034	2,833,640	4,342,395
Unrestricted fund balances					
Committed	1,037,614	1,068,409	1,074,602	1,098,955	2,322,850
Assigned	3,534,808	3,752,941	6,094,910	5,995,361	5,519,524
Unassigned	6,954,177	8,613,512	9,061,060	8,191,141	8,013,834
Total fund balance	\$ 14,182,466	\$ 14,894,094	\$ 17,563,606	\$ 18,122,022	\$ 20,591,585
Unrestricted fund balances as a percentage of expenditures	10.2%	11.4%	13.7%	11.5%	11.3%
Unassigned fund balances as a percentage of expenditures	6.1%	7.3%	7.6%	6.2%	5.7%
<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 unrestricted and unassigned fund balances as percentages of total General Fund expenditures 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.

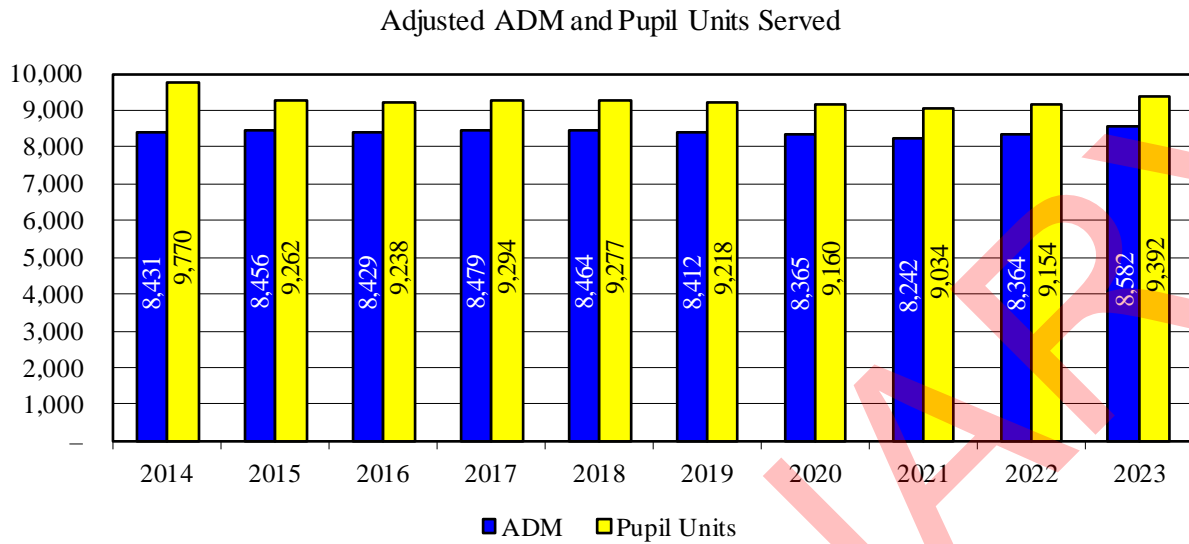
Minimum Fund Balance Policy

The District's fund balance policy sets a goal of maintaining an unassigned fund balance in the General Fund of 6.0–10.0 percent of the subsequent year's budgeted unassigned expenditures. The unassigned fund balance of the General Fund at June 30, 2023 was equal to 6.9 percent of budgeted unassigned expenditures for fiscal 2024.

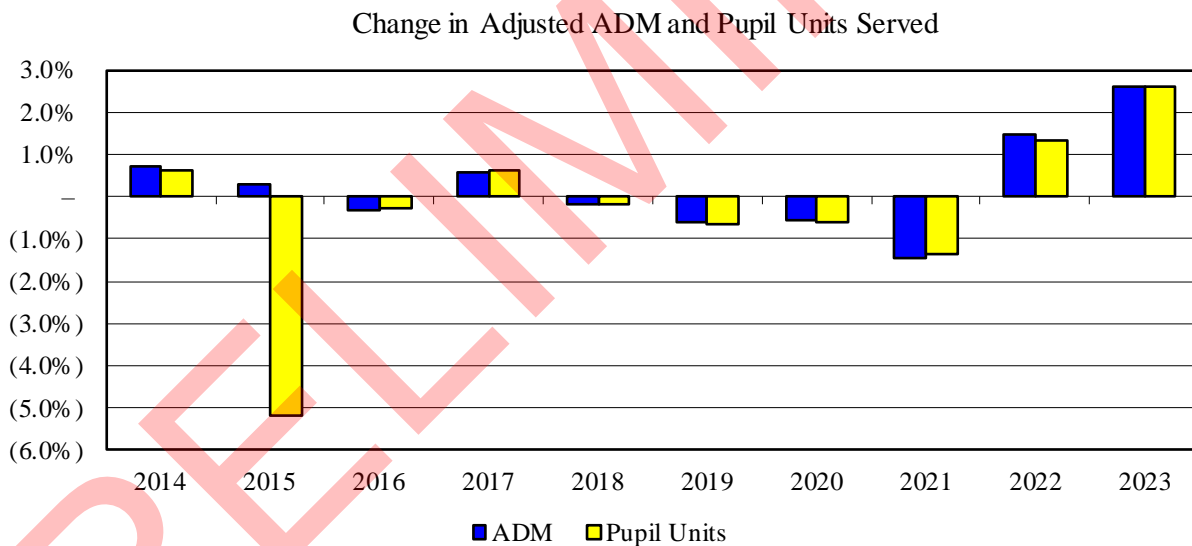
By policy, the District also maintains an additional 2.0 percent of the subsequent year's budgeted unassigned expenditures as a committed fund balance to provide adequate cash flow.

AVERAGE DAILY MEMBERSHIP (ADM) 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.

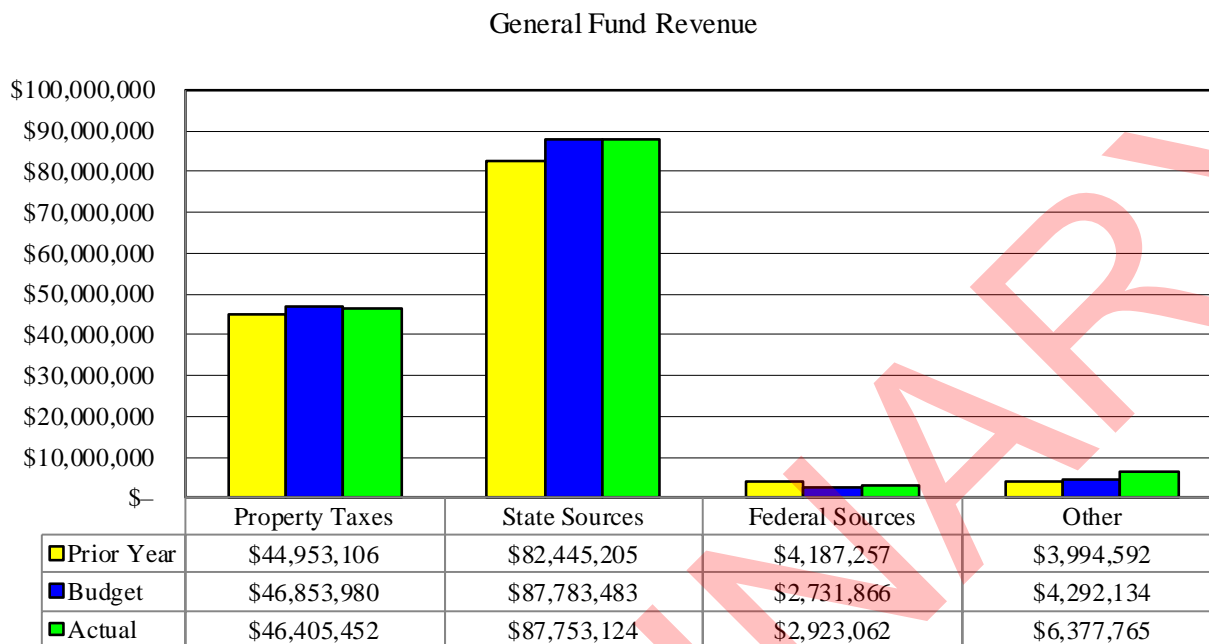
ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts 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 218 from the prior year to 8,582.

The number of pupil units served by the District for aid in fiscal 2023 was 9,392, an increase of 238 (2.6 percent) from the prior year.

GENERAL FUND REVENUES

The following graph summarizes the District's General Fund revenue for 2023:

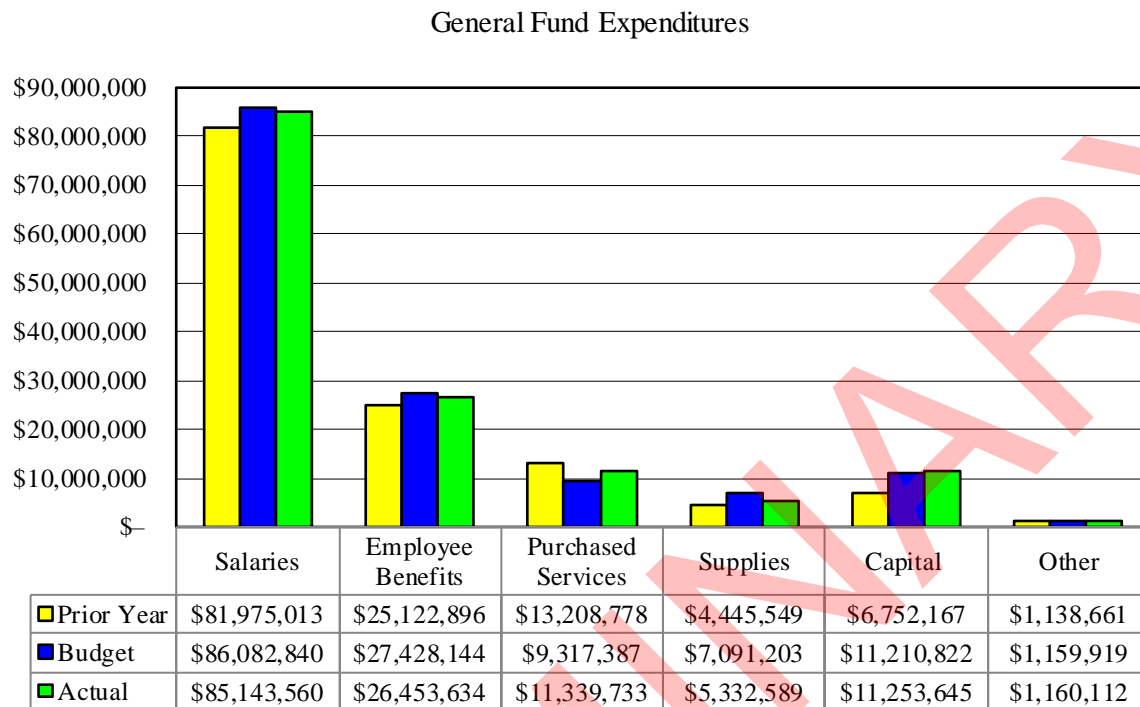


Total General Fund revenues were \$143,459,403 for the year ended June 30, 2023, which was \$1,797,940 (1.3 percent) over the final budget. Property tax revenue was under budget by \$448,528, mainly due to negative reemployment insurance levy adjustments recognized through the tax shift. Federal revenue sources were \$191,196 over budget, mainly due to the District spending more special education carryover funding to meet current year needs. Revenues from other local sources (including student fees, admissions, gifts, donations, tuition, rental, and investment income) were \$2,085,631 over budget, due in part to increased student program participation, increased donations, and improved investment earnings.

General Fund total revenues were \$7,879,243 (5.8 percent) more than the previous year. Property taxes were \$1,452,346 more than last year, due to an increase in the levy. Revenue from state sources was \$5,307,919 higher than the previous year, mainly in general education aid from increases to pupil units served and the basic formula allowance, and special education aid, due to increased costs and funding improvements. Revenue from federal grants decreased \$1,264,195, due to a decrease in COVID-19-related funding utilized compared to the previous year. Revenues from other local sources increased \$2,383,173 from last year, due to the increases in investment earnings and other local sources discussed in the previous paragraph.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2023:

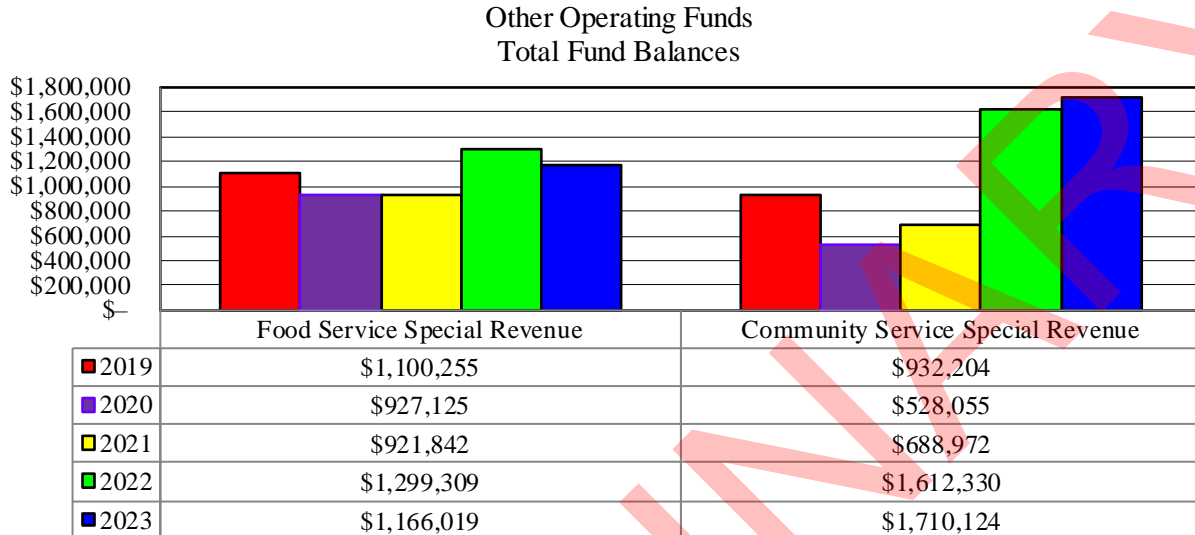


Total General Fund expenditures were \$140,683,273 for the year ended June 30, 2023, which was \$1,607,042 (1.1 percent) under the final budget. Personnel expenditures (salaries and benefits) were under budget by a combined \$1,913,790, mainly due to the District's inability to fill all budgeted positions in a challenging labor market. Purchased service expenditures were over budget by \$2,022,346, mainly in elementary and secondary regular instruction, pupil support services (transportation), and sites and buildings. Supplies were under budget by \$1,758,614, due to the timing of instructional technology purchases.

Total General Fund expenditures were \$8,040,209 (6.1 percent) more than the prior year. Salaries and benefits were \$4,499,285 (4.2 percent) higher than last year, due to contractual wage increases and an increase in staffing to meet higher enrollment needs. Purchased services costs were \$1,869,045 lower than last year, primarily in the instructional support services and pupil support services. Capital outlay expenditures increased \$4,501,478 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 2023 with a fund balance decrease of \$133,290, compared to a budgeted decrease of \$99,522. Revenue was \$3,657,303, which is more than budget by \$106,104, mainly in federal sources. Expenditures of \$3,790,593 exceeded budget by \$139,872, mainly in purchased services and supplies. The ending fund balance of \$1,166,019 in this fund represents 30.8 percent of current year expenditures.

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2023 with a fund balance increase of \$97,794, compared to a budgeted increase of \$6,294. Revenues were \$10,882,451, which was \$311,134 more than budget, mainly due to higher program fees and tuition than projected with a significant increase in program participation. Expenditures of \$10,784,657 were over budget by \$219,634, primarily in personnel costs. The \$1,710,124 year-end fund balance represents 15.9 percent of current year expenditures.

Capital Projects – Building Construction Fund

Total fund balance in the Capital Projects – Building Construction Fund increased \$4,898,407 in fiscal 2023, compared to a budgeted increase of \$5,562,814. Revenue and expenditures both exceeded budget, due to a significant increase in investment income and the timing of planned projects. The increase in fund balance was due to the District issuing certificates of participation (COPs) and long-term facilities maintenance (LTFM) bonds with total proceeds of \$21.7 million (including premiums) during the year to finance projects that were begun in fiscal 2023, but will be completed in future years. The year-end fund balance of \$16,312,313 includes: \$6,280,935 restricted for projects financed with COPs, \$8,545,571 restricted for LTFM projects, and \$1,485,807 restricted for general capital projects.

Debt Service Fund

The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. At June 30, 2023, this fund had a fund balance of \$3,453,905 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
	2023	2022	
Net position – governmental activities			
Total fund balances – governmental funds	\$ 43,233,946	\$ 35,898,872	\$ 7,335,074
Total capital assets, net of depreciation	285,952,272	274,289,306	11,662,966
Bonds, certificates, financed purchases, and other	(211,995,795)	(199,689,431)	(12,306,364)
Pension and OPEB liabilities and deferrals	(121,724,060)	(141,879,896)	20,155,836
Other adjustments	(2,875,573)	(2,533,682)	(341,891)
Total net position – governmental activities	<u>\$ (7,409,210)</u>	<u>\$ (33,914,831)</u>	<u>\$ 26,505,621</u>
Net position			
Net investment in capital assets	\$ 81,404,498	\$ 79,307,413	\$ 2,097,085
Restricted	16,384,478	13,096,826	3,287,652
Unrestricted	<u>(105,198,186)</u>	<u>(126,319,070)</u>	<u>21,120,884</u>
Total net position	<u>\$ (7,409,210)</u>	<u>\$ (33,914,831)</u>	<u>\$ 26,505,621</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 \$26,505,621 in fiscal 2023.

Net investment in capital assets, which increased by \$2,097,085, 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 \$3,287,652, mainly in amounts restricted for capital asset acquisition and community service. Unrestricted net position increased \$21,120,884, mainly due to the changes in the funding levels of the state-wide Public Employees Retirement Association and Teachers Retirement Association pension plans, as well as the District's single-employer pension and OPEB plans.

ACCOUNTING AND AUDITING UPDATES

The following is a summary of Governmental Accounting Standards Board (GASB) standards expected to be implemented in the next few years.

GASB Statement No. 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.

INDEPENDENT SCHOOL DISTRICT NO. 273

Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

A. FINANCIAL STATEMENT FINDINGS

None.

B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

C. MINNESOTA LEGAL COMPLIANCE FINDINGS

2023-001 TIMELY PAYMENT OF CLAIMS

Finding Summary

Minnesota Statutes § 471.425 requires Independent School District No. 273, (the District) to pay each vendor obligation according to the terms of each contract or within 35 days after the receipt of the goods or services or the invoice for the goods or services, whichever is later. If such obligations are not paid within the appropriate time period, the District must pay interest on the unpaid obligations at the rate of 1.5 percent per month or part of a month. For 2 of 25 disbursements selected for testing, the District did not pay the obligation within the required time period, and did not pay interest on the unpaid obligation.

Corrective Action Plan

Actions Planned – These late payments were primarily due to significant turnover in key business services department positions. The District will review its procedures related to processing the payment of claims to ensure invoices are paid within statutory timelines in the future.

Official Responsible – Mert Woodard, Director of Finance and Operations.

Planned Completion Date – June 30, 2024.

Disagreement With or Explanation of Finding – The District agrees with this finding.

Plan to Monitor – Mert Woodard, Director of Finance and Operations, will assure appropriate procedures are updated and in place, and that individuals responsible for the processing and payment of claims are properly trained, to ensure the timely payment of all claims in the future.

INDEPENDENT SCHOOL DISTRICT NO. 273

Corrective Action Plans and
Summary Schedule of Prior Audit Findings (continued)
Year Ended June 30, 2023

D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

MATERIAL WEAKNESS IN INTERNAL CONTROL OVER FINANCIAL REPORTING

2022-001 MATERIAL AUDIT ADJUSTMENT

Corrective action has been taken.

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE – U.S. DEPARTMENT OF EDUCATION, PASSED THROUGH MINNESOTA DEPARTMENT OF EDUCATION, SPECIAL EDUCATION CLUSTER – FEDERAL ALN 84.027 AND 84.173

2022-002 Internal Control Over Compliance With Federal Suspension and Debarment Requirements

Corrective action has been taken.

VII.B. Fiscal Year 2025-2029 Financial Forecast
and Assumptions



Board Meeting Date: 12/11/2023

Title: Fiscal Year 2025-2029 Financial Forecast and Assumptions

Type: Discussion

Presenter(s): Mert Woodard, Director, Finance & Operations

Background: In preparation of recommending final budget parameters for the 2024-2025 fiscal year the District has conducted a financial analysis and forecast of what the District's financial position would be if current operations were maintained without adjustment. Conservatively, the District administration projects that the District's current operations would require a budget containment of at least \$2.56 million in order to maintain adherence to the unassigned fund balance policy of a minimum of 6.0%.

Recommendation:

N/A

Attachment(s):

1. Fiscal Year 2025-2029 Financial Forecast Memorandum

To: Members of the Board of Education
Dr. Stacie Stanley, Superintendent of Schools

From: Mert Woodard, Director, Finance & Operations

Date: December 11, 2023

Subject: Fiscal Year 2025-2029 General Fund Forecast

The financial cycle for governmental organizations such as school districts is a year-long process that involves planning, budgeting, operating, and reporting, repeating every year in perpetuity. The District administration has already begun planning for the 2025 fiscal year and feels it is an appropriate time to share with the School Board, District employees, and members of the public a preliminary outlook and forecast for next school year as well as the subsequent four school years before seeking approval of recommended budget parameters for next year. This will allow the Board time to review the goals and strategic direction of the District in relation to financial realities, seek feedback from stakeholders, determine areas of prioritization, and provide guidance to the District administration before final parameters are recommended for approval.

Forecasting Methodology

The District administration has typically utilized the combination of “level services” and “revenue based” budgeting approaches to update its five-year General Fund forecast for fiscal year 2025 through 2029. This means, in basic terms, that the District plans to offer the same educational programming and support services that it currently offers, adjusted for the revenue it anticipates generating in 2024-25 and beyond. This form of budgeting is common in school districts and other local government organizations and can also be referred to as “incremental budgeting”. In some years this may result in offering the same services but to a lesser degree due to expenditures exceeding revenue and in others it may mean increasing the degree to which services are offered or offering additional programming due to increased revenues or new revenue sources being appropriated by the state.

Enrollment

Enrollment is the most critical variable of a school district’s finances as it largely determines the number of staff employed by a school district to deliver its educational programming as well as the revenue generated by the school district. The state of Minnesota accounts for enrollment using average daily membership (“ADM”) which is the average number of students enrolled in the District each day of the school year. The District ended the 2023 fiscal year serving an average daily membership (ADM) of 8,582, up 218 from fiscal year 2022’s 8,364.

To project the subsequent year’s enrollment, districts typically use the “cohort survival” method which takes each grade level and multiplies it by a historical growth (or decline) factor, returning the estimated enrollment for the next year. The growth factor is typically a weighted average of previous years, which can be adjusted for increases in development within the district’s boundaries, the addition or elimination of school buildings or programs, and other factors which are known by the administration. The administration has used a three-year weighted average to determine the growth factor that is applied to the enrollment projections and has also added a slight pro-rating factor for the purposes of conservatism. The resulting enrollment figure listed on the

table below have been used to determine the District's property tax revenue for the 2025 fiscal year:

GRADE	ACTUAL ENROLLMENT						PROJECTED	
	FY2018 PAY17	FY2019 PAY18	FY2020 PAY19	FY2021 PAY20	FY2022 PAY21	FY2023 PAY22	FY2024 PAY23	FY2025 PAY24
PK	56.97	53.87	58.34	48.20	62.79	74.85	55.00	70.00
HK	9.99	60.84	56.78	72.98	74.00	84.12	-	-
KG	528.85	506.53	520.09	518.57	537.18	524.46	585.00	590.00
1	625.56	586.97	592.51	583.79	622.12	642.09	622.00	611.04
2	595.42	621.16	593.68	591.82	625.52	642.16	639.00	646.72
3	615.07	604.87	628.46	588.15	606.03	643.00	650.00	652.05
4	666.50	629.61	612.27	622.01	611.19	618.16	643.00	663.34
5	630.78	662.41	651.55	597.74	652.94	632.33	621.00	662.23
6	667.98	656.86	680.58	658.19	622.93	667.33	653.00	637.60
7	685.86	657.04	637.61	681.10	667.07	628.44	678.00	658.91
8	690.25	679.72	654.62	630.63	685.42	676.36	646.00	682.86
9	671.71	662.42	700.24	661.21	665.21	715.50	700.00	673.24
10	676.25	680.61	656.67	687.48	650.33	671.36	702.00	697.38
11	689.76	653.04	654.80	650.46	655.35	665.58	675.00	698.30
12	652.60	696.25	667.22	649.46	626.14	696.08	694.00	686.21
TOTAL	8,463.55	8,412.20	8,365.42	8,241.79	8,364.22	8,581.82	8,563.00	8,629.88

For fiscal years 2026 through 2029 the District administration has used 8,630 as its ADM figure, which translates to approximately 9,450 in adjusted pupil units (APU). While the District does expect some growth due to a building addition and programming addition to one of its elementary schools, the District is also assuming enrollment declines in the exact amount of the gain at the elementary level. This flat enrollment project will result in no additional revenue driven by enrollment; the only additional revenue will come via per pupil funding amount increases appropriated by the state. The administration believes to be a conservative assumption for its overall General Fund revenues.

Revenue

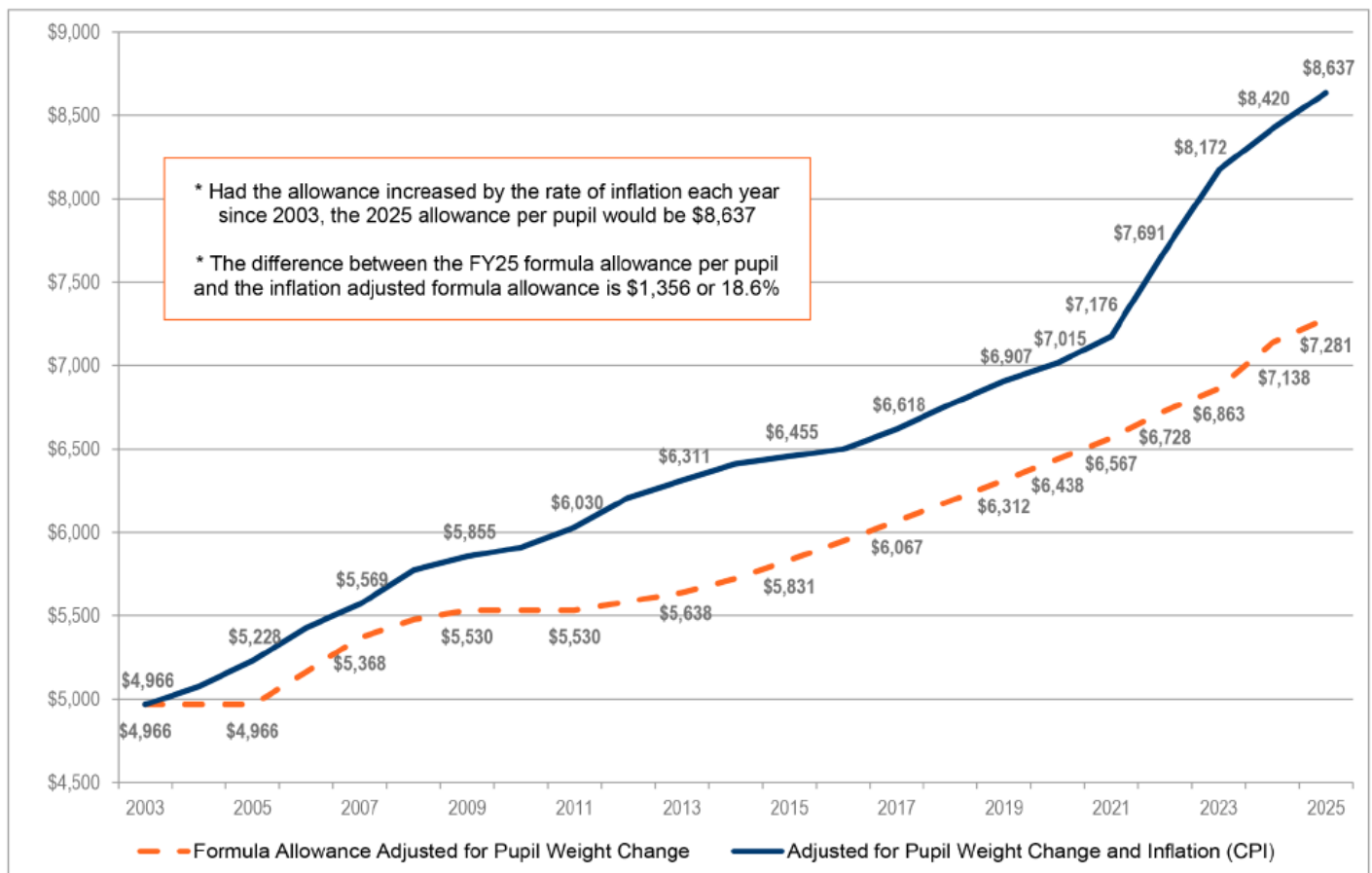
In the state of Minnesota the vast majority of a school district's revenue authority is determined by formulas defined in state statute, many of which are per pupil revenue authorities. Most of the general fund revenue for any public school district in the state of Minnesota, an estimated 43.3% for Edina in fiscal year 2024, comes from the basic education revenue formula allowance, which is a per pupil revenue allotment. The state does not define any specific uses for basic education revenue, however the revenue is used to finance the most basic operations you would expect within a school district, including, but not limited to: classroom teachers, paraprofessional staff, administrative support staff, regular to-and-from school transportation, custodial staff, utilities, and supplies and materials. The basic formula allowance is determined each biennium, with the current fiscal year being the first year of the current biennium.

In May of 2023 the Legislature agreed to a 4.0% increase to the basic formula allowance for fiscal year 2024, and increase of \$275 per APU, and 2.0% for fiscal year 2025, a further increase of \$143.

For fiscal years 2026 and beyond, the Legislature has put into law that the formula will be indexed to inflation. School districts will receive at least 2.0% on the formula each year but no more than 3.0%. Typically, school business officials will use highly conservative assumptions regarding future, unknown appropriations from the state. Since a minimum 2.0% increase has been signed into law, the District administration feels comfortable using that figure to forecast the revenues of future years:

	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Adjusted Pupil Units	9,359	9,450	9,450	9,450	9,450	9,450
Per Pupil Unit Amt	\$ 7,138	\$ 7,281	\$ 7,427	\$ 7,575	\$ 7,727	\$ 7,881
Total Basic Education Aid:	66,807,397	68,805,450	70,181,559	71,585,190	73,016,894	74,477,232
<i>Additional Revenue:</i>	\$ -	\$ 1,998,053	\$ 1,376,109	\$ 1,403,631	\$ 1,431,704	\$ 1,460,338

It's important to remember that while the Legislature did tie future basic education aid growth to inflation, albeit capped at 3.0%, over the last 20 years the formula has greatly lagged inflation:



One way school districts in Minnesota are allowed to increase their revenues is by seeking voter approval for an operating referendum. In November of 2017, the District held a referendum seeking approval from voters to raise an additional \$2,075 per pupil for taxes payable in 2020 with an inflationary increase each subsequent year through 2027. For the current fiscal year, the District's voter approved operating referendum authority is \$2,106. Due to the relatively high inflationary environment and the fact that the operating referendum is tied to inflation, the per pupil revenue authority for fiscal year 2025 will be \$2,197, an increase of \$92 per APU. This will result an estimated additional \$1,057,338 of revenue in fiscal year 2025 which can be used in the same manner as basic education revenue. For future years the District administration believes that the efforts of the United States Federal Reserve and other macroeconomic factors will lead to lower inflation, and thus, lesser increases to the District's operating referendum authority. For fiscal years 2026 through 2029 the District is assuming 3.0% added to the operating referendum authority each year:

	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>
Adjusted Pupil Units	9,359	9,450	9,450	9,450	9,450	9,450
Per Pupil Unit Amt	\$ 2,106	\$ 2,197	\$ 2,263	\$ 2,331	\$ 2,401	\$ 2,473
Total Basic Education Aid:	19,708,931	20,766,281	21,389,269	22,030,947	22,691,875	23,372,632
<i>Additional Revenue:</i>	\$ -	\$ 1,057,338	\$ 622,988	\$ 641,678	\$ 660,928	\$ 680,756

The second way a District can raise additional revenue for operations is another voter approved property tax level officially known as the *capital projects levy* but commonly referred to as the *tech levy*. In May 2021 the District successfully asked voters to revoke and replace the District's existing tech levy of 5.556% of net tax capacity with a levy of 5.932% of net tax capacity. This revenue is used to pay for the District's technology infrastructure, student and staff devices, and technology staff. Like the operating referendum, the tech levy has already been finalized for fiscal year 2025. For future years, revenue will increase in direct proportion to the District's tax base. The District administration is utilizing a three-year moving average to project increases to net tax capacity over the next five years. The average increase the District is using is approximately 6.5%, which will result in the following capital projects levy revenue:

	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>
Tax Rate	5.932%	5.932%	5.932%	5.932%	5.932%	5.932%
Net Tax Capacity	125,283,792	142,891,874	151,971,467	162,079,178	172,334,087	183,439,475
Tech Levy Revenue	\$ 7,431,835	\$ 8,476,346	\$ 9,014,947	\$ 9,614,537	\$ 10,222,858	\$ 10,881,630
<i>Additional Revenue:</i>	\$ -	\$ 1,044,511	\$ 538,601	\$ 599,589	\$ 608,321	\$ 658,772

The combination of basic education revenue, operating referendum authority, and the capital projects levy represents approximately 70 percent of the District's general fund revenue. These revenue categories are also the three which can potentially add the most additional revenue to the District, so they will continue to be analyzed in great detail. The other revenue categories the District has access to include, but are not limited to: special education aid, operating capital, categorical state aid and local levy categories, locally generated revenue, and federal revenue. At this time the District does not have any indication that categorical state aid revenue authorities will be increased for fiscal year 2025. The forecast assumes that they will remain flat and does not assume growth factor that may or may materialize during subsequent legislative sessions. The District also assumes that special education cross-subsidy aid increase that was put into place for fiscal year 2024 will see no further increases.

Expenditures

As previously mentioned, the forecast was built with the assumption that the District will largely operate in the same manner that it has over the last few fiscal years. That means six elementary schools, two middle schools, one high school, and an early learning school. The District's current staffing model, meaning the staff that were budgeted for in fiscal year 2024, has been used as the basis of the expenditure forecast. Currently, the District determines the number of classroom teachers it will employ with the following student to teacher ratio, by grade level: 20.00 to 24.00 students per classroom in kindergarten and first grade, 22.00 to 25.00 in second grade, 24.00 to 26.00 in third grade, 25.00 to 27.00 in grades four and five, 28.15 for grades six through eight, and 30.85 at the high school. In addition to classroom teachers, other licensed staff the District employs includes various teachers on special assignment, counselors, media specialists, school psychologists, licensed nurses, social workers, and licensed teachers who work with special education students or students with disabilities. In total, the District currently employs 645.07 full-time equivalents (FTE) of licensed staff, representing approximately 70.0% of the District's general fund budget that is dedicated to salaries and benefits. The remaining 30.0% is comprised of administration, administrative support staff, paraprofessionals, school bus drivers, custodial and maintenance staff, technology staff, and others.

Before addressing salary growth from fiscal year 2024 to fiscal year 2025 and beyond, it is important to note that the administration's original expectations of fiscal year 2024 salary and benefit expenditures will most likely need to be revised upward due to the ratification of new collective bargaining agreements. The District's original fiscal year 2024 General Fund budget was approved by the Board as \$149,411,639 and at this time the District estimates it will need to revise to \$154,274,727. The exact amount of the budget revision will not be known until February 2024. This revision creates a new base from which salary and benefit expenditures will grow, rapidly increasing the District's outlay over time.

The District administration assumes the following inflationary increases to all expenditure types from fiscal year 2025 through fiscal year 2029:

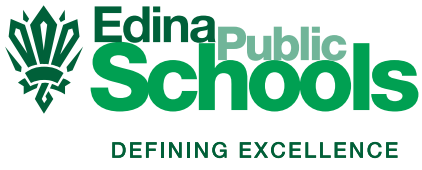
CATEGORY	INFLATION				
	2025	2026	2027	2028	2029
LICENSED SALARIES	3.74%	4.63%	3.53%	3.58%	3.74%
NON-LICENSED SALARIES	3.00%	2.50%	2.50%	2.50%	2.50%
ADMINISTRATIVE SALARIES	3.00%	2.50%	2.50%	2.50%	2.50%
OTHER SALARIES	3.00%	2.50%	2.50%	2.50%	2.50%
STATUTORY BENEFITS	3.36%	3.36%	3.36%	3.36%	3.36%
OTHER BENEFITS	2.00%	2.00%	2.00%	2.00%	2.00%
REPAIRS AND MAINTENANCE	3.00%	3.00%	3.00%	3.00%	3.00%
PURCHASED SERVICES	3.00%	3.00%	3.00%	3.00%	3.00%
SUPPLIES	5.00%	3.00%	3.00%	3.00%	3.00%
CAPITAL PURCHASES/LEASES	3.00%	3.00%	3.00%	3.00%	3.00%
OTHER EXPENDITURES	3.00%	3.00%	3.00%	3.00%	3.00%
TRANSPORTATION	3.40%	2.50%	2.50%	2.50%	2.50%
TRANSFERS OUT	0.00%	0.00%	0.00%	0.00%	0.00%
UTILITIES	10.00%	10.00%	10.00%	10.00%	10.00%
LIABILITY INSURANCE	25.00%	15.00%	10.00%	5.00%	5.00%

Fund Balance Impact

Based on the District's assumptions regarding enrollment, incremental revenue increases, and expenditure inflation, the expected unassigned fund balance position at the end of fiscal year 2024 is anticipated to be 5.7%, lower than the original budget that anticipated 8.8% and lower than the Board policy of a minimum of 6.0%. If the District's operations are not adjusted and if the Legislature does not appropriate significantly more funds than anticipated, beginning with fiscal year 2025 the District's fund balance will begin to rapidly deteriorate. Based on the current forecast, the District would reach "statutory operating debt", or a negative 2.5% overall fund balance or lower, at some point during the 2027 fiscal year:

	2023	2024	2025	2026	2027	2028	2029
Revenue:							
Property Taxes	\$ 46,405,453	\$ 53,290,711	\$ 56,342,167	\$ 54,392,166	\$ 54,601,361	\$ 55,644,042	\$ 55,613,871
State Sources	87,753,124	95,178,065	97,609,636	99,445,510	101,579,374	103,508,874	105,477,142
Federal Sources	2,923,061	2,285,697	2,285,697	2,285,697	2,285,697	2,285,697	2,285,697
Miscellaneous local	6,377,764	3,694,838	3,694,838	3,694,838	3,694,838	3,694,838	3,694,838
Other Financing Sources	1,067,740	-	-	-	-	-	-
Total Revenue	\$ 144,527,142	\$ 154,449,311	\$ 159,932,338	\$ 159,818,211	\$ 162,161,270	\$ 165,133,450	\$ 167,071,548
Expenditures:							
Administrative Salaries	\$ 5,304,845	\$ 6,398,608	\$ 6,899,572	\$ 7,072,057	\$ 7,248,858	\$ 7,430,075	\$ 7,615,830
Licensed Salaries	53,608,090	59,709,457	61,942,596	64,810,527	67,098,347	69,500,460	72,099,776
Non-licensed Salaries	12,408,339	13,517,278	13,922,801	14,270,881	14,627,654	14,993,351	15,368,183
Other Salaries	10,027,889	10,586,790	10,904,392	11,176,996	11,456,426	11,742,832	12,036,402
Statutory Benefits	13,823,818	15,190,481	15,701,507	16,229,703	16,775,674	17,340,003	17,923,346
Other Benefits	14,712,361	14,390,269	15,257,882	15,562,994	15,874,202	16,191,675	16,515,504
Purchased Services	12,633,739	9,301,704	9,580,760	7,656,217	6,751,310	6,655,477	5,420,622
Utilities	2,178,271	2,092,342	2,301,576	2,531,734	2,784,910	3,063,404	3,369,751
Liability Insurance	672,301	918,984	1,148,730	1,321,040	1,453,144	1,525,801	1,602,091
Repairs and Maintenance	431,323	402,936	415,024	427,476	440,300	453,506	467,114
Supplies	3,708,361	2,860,282	3,003,302	3,093,415	3,186,214	3,281,797	3,380,249
Transportation	7,496,108	7,723,659	7,986,269	8,185,929	8,390,579	8,600,346	8,815,357
Capital Purchases/Leases	3,037,059	4,416,106	5,249,924	5,407,421	5,569,641	5,736,733	5,908,834
Other Expenditures	430,950	428,515	441,371	454,612	468,251	482,298	496,768
Transfers Out	1,584,127	6,337,316	6,337,316	6,337,316	6,337,316	6,337,316	6,337,316
Total Expenditures	\$ 142,057,580	\$ 154,274,727	\$ 161,093,022	\$ 164,538,318	\$ 168,462,826	\$ 173,335,074	\$ 177,357,143
Change in Fund Balance	2,469,562	174,584	(1,160,684)	(4,720,107)	(6,301,556)	(8,201,624)	(10,285,595)
Fund Balances:							
Nonspendable	392,982	-	-	-	-	-	-
Restricted	4,342,395	4,873,952	5,592,020	6,172,950	6,988,956	8,074,087	9,459,070
Committed	2,322,850	2,548,331	2,644,814	2,730,964	2,819,541	2,913,446	3,000,849
Assigned	5,519,524	6,118,681	6,187,468	6,256,256	6,325,043	6,393,831	6,462,618
Unassigned	8,013,834	7,225,205	5,181,183	(274,793)	(7,549,720)	(16,999,166)	(28,825,935)
Total Fund Balances	\$ 20,591,585	\$ 20,766,169	\$ 19,605,485	\$ 14,885,377	\$ 8,583,821	\$ 382,198	\$ (9,903,397)
Fund Balance Policy:							
Unassigned Fund Balance	6.90%	5.67%	3.92%	-0.20%	-5.36%	-11.67%	-19.21%

It is critical to not that the assumptions used to calculate the projected shortfall are conservative and a "worst case" scenario, the administration believes that in its role as steward and fiduciary of taxpayer funds it is better to air on the side of extreme caution. It is common to see five-year forecasts developed annually by school districts and the vast majority of them paint a bleak picture. Clearly, education funding in Minnesota does not, over time, meet the needs of school districts. Also, it is important to note that estimates are just that, estimates. The administration has used the best information available at the time of analysis and will continuously update its forecast as new or better information presents itself.



ADMINISTRATIVE OFFICES

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Board Policy 702 stipulates that if the District's operations result in an unassigned fund balance of less than 6.0% of the subsequent years' unassigned expenditures, the administration must present a plan to the Board to reestablish the fund balance to the acceptable level in the previous fiscal year. Per the forecast, the District would need to contain its budget in the amount of approximately of \$2.56 million to have an unassigned fund balance of 6.0% at the end of fiscal year 2025.

The administration will now begin the "Budget Reduction, Reallocation, and Revenue Generation" process and, after a period of stakeholder engagement, provide the School Board with a list of options to bring the District into compliance with its own fund balance policy.

Regards,

Mert Woodard
Director, Finance & Operations

VII.C. Legislative Action Committee (LAC)
Platform and Action Plan



Board Meeting Date: December 11, 2023

Title: Legislative Action Committee (LAC) 2024 Legislative Platform

Type: Discussion

Presenter(s): Legislative Action Committee

Description: The School Board approved board goals for the 2023-24 school year that includes legislative advocacy as a priority.

This work aligns with advocacy priorities outlined in the district's [2020-2030 Strategic Plan, Strategy E: Engage Parents, Schools and Community](#).

Recommendation: Review and be prepared with feedback.

Desired Outcomes from the Board: Board reaches consensus through discussion to move LAC 2024 priorities and plan forward for Board approval in January.

Attachments: 2024 LAC Legislative Platform

Below please find the 2024 Legislative Platform, and the 2023-24 LAC Goals and Action plan for Board review and discussion:

1) 2024 LAC Legislative Platform

Based on the Board's work session discussion on November 28, strategic feedback from the LAC meeting on November 29, Dr. Stacie Stanley's input, plus evaluation of the [AMSD Legislative Platform](#), and [2024 MSBA Legislative Platform](#), the attached 2024 legislative platform is for Board consideration.

2) 2023-2024 LAC Goals and Action Plan (Year 3)

GOALS:

- 1) *Advocacy efforts lead to priorities being realized at legislative session;*
- 2) *Relationships with all EPS legislative representation continue to develop and strengthen;*
- 3) *LAC advocacy efforts with student voice amplified; and*

- 4) *Implementation of the LAC action plan is effective (committee engagement, capacity, admin support, event success).*

ACTION PLAN:

- 1) **Ongoing conversations** with current and new local and national legislators in effort to build strong relationships.
 - a) **February 12 (1st day of session) through May, 2024**
- 2) LAC hosts a pre-session **legislative breakfast** event to communicate priorities to legislators and the larger community (local/federal representatives, school board, community members, student representation, district admin, and city leadership).
 - a) **Scheduled: Thursday, Jan 25, 2024, @7:30am**
- 3) LAC participates in the **Day at Capitol** advocacy event.
 - a) **Scheduled: Tuesday, March 5, 2024 (all day)**
- 4) **Track and support legislative bills** and their development at local and national level to help identify opportunities for advocacy outreach.
- 5) Applications for 2024-25 LAC open, interviews are held, and membership is offered.
 - a) **May, 2024**

Edina Public Schools | 2024 LEGISLATIVE PLATFORM

1. INCREASE MENTAL HEALTH SUPPORT FOR STUDENTS AND STAFF

- > Provide funding to hire additional support staff and develop programming resources to address the mental health needs of students and staff; and
- > Increase statewide capacity to provide intensive mental health services for children and youth experiencing mental health crises.

2. STRENGTHEN AND SUPPORT SPECIAL EDUCATION PROGRAMS

- > Increase efficiencies to reduce special education paperwork requirements to allow teachers to spend more time with students;
- > Enact efforts to find solutions that address the growing shortage of special education para support throughout Minnesota districts; and
- > Fully fund the IDEA Act (federal).

3. STABILIZE EDUCATION FUNDING

- > Increase basic formula allowance for FY25 by an additional 2% to create a permanent funding stream related to inflation (4% total in FY25) and to offset funding pressures related to new programs adopted in the 2023 legislative session; and
- > Increase Local Optional Revenue to \$920 per pupil to recover ground lost to inflation and link it to the basic formula.

4. ENSURE SAFE, MODERN SCHOOL FACILITIES

- > Increase the Safe Schools levy and state aid to allow school districts and intermediate school districts to address and fund 21st century brick and mortar, plus cyber security needs.

5. INCREASE AND DIVERSIFY WORKFORCE

- > Remove barriers and provide incentives to address the shortage of substitute teachers, school bus drivers, paraprofessionals, and other staff;
- > 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.

6. PRIORITIZE STUDENT-CENTERED LEARNING THROUGH ENHANCED LOCAL DECISION-MAKING

> Honor local control and inherent managerial rights for elected school boards best positioned to work with students, staff, parents, and community to address local needs and challenges.

References:

[2024 MSBA Legislative Platform](#)

[2024 AMSD Legislative Platform](#)

VII.D. 2024-2025 Secondary Course General Change
Recommendations



Board Meeting Date: December 11, 2023

Title: 2024-2025 Secondary Course General Change Recommendations

Type: Discussion

Presenter(s): Jody De St. Hubert, Director of Teaching and Learning; and Steven Cullison, Edina Virtual Pathway Coordinator

Description: 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. These proposals and recommendations are generated by district and building staff, reviewed and refined through a committee process and presented to the school board for consideration.

Recommendation: Review the new course proposals and changes for discussion. An additional discussion will occur at the Board Meeting on 12.11.23 and action will occur at the 1.8.24 Board Meeting.

Desired Outcomes from the Board: Review the course information and provide feedback.

Appendix A:

Tentative Budget Proposals

Attachments:

1. [EHS Course Catalog for Reference](#)

New Course Proposals: EVP

Department: EVP Language Arts

Course Title: Communications - Research and Practice

Prerequisite: None

Grade: 9-12

Length: Semester

Meets Requirement for: English 12 - Group B

Fee: None

Course Description: Students will practice listening skills, develop logical arguments and understand the relationship between nonverbal, interpersonal and small group communication. Additionally, students will evaluate the text and delivery of famous speeches to understand the craft of public speaking. Students will record themselves giving speeches, and watch their own progress as the semester progresses. Also, successful students are willing to make mistakes, and reflect upon them, to refine their public speaking skills. Independence, curiosity and technological resiliency are other important factors for success in this course.

Department: EVP Business

Course Title: Investing 101: Stocks, Bonds, and Mutual Funds

Prerequisite: None

Grade: 9-12

Length: Semester

Meets Requirement for: General Elective

Fee: None

Course Description: In this introduction to investing course, students will learn the basics of stocks, bonds, and mutual funds. The main topics include: 1) the time value of money and how it drives investing; 2) uncertainty and the trade-off between risk and return; 3) the history of capital markets; 4) major stock indexes; (5) managing a diversified portfolio, and (6) corporate strategy.

Department: EVP Elective - AVID

Course Title: College Prep with AVID Strategies

Prerequisite: None

Grade: 7-12

Length: Semester

Meets Requirement for: No

Fee: None

Course Description: This course will focus on getting prepared for college expectations by growing the skills of writing, inquiry, collaboration, organization, and reading (WICOR) through AVID strategies. AVID stands for Advancement Via Individual Determination and is a grade 7-12 system of enrichment. Students are taught study skills, note taking, time management, writing and research skills, while being immersed in a college-going culture. Coursework will include varied subjects and categories. One core focus of this class will be students practicing those WICOR skills through topics related to core classes and current events. The other core focus of this class is career and college exploration. Students will research post-secondary options, investigate potential careers, and learn their own preferences for life after high school. Ultimately, this class will help prepare students to be successful and independent in a rigorous college environment and global world.

Drop Course: High School

Department: Family and Consumer Sciences

Course Title: Relationships Course (In FACS dept)

Purpose: The staff member who created the curriculum and was going to have the bandwidth to teach it (and the one who added the course), is no longer teaching in the district.

Change Course Name: High School

**With course name changes nothing changes in the registration booklet but the title of the class.*

Department: Family and Consumer Sciences

Course Title: Creative Foods

Purpose for Proposed Change: The name suggests that they will be making typical recipes in new and unexpected (creative) ways. However, this is our entry level class and as guided by state FACS framework we spend much of our time covering cooking basics and following the My Plate model to guide each unit (we cover fruit, vegetables, Meat, Fish, Grains etc.). It's usually typical, easy-to-make recipes that serve as a foundation for more advanced skills/recipes and more advanced classes. It is also our pre-requirement for taking International or Advanced Foods courses and yet the name doesn't imply that that is the case.

**This is not the course description. This gives background on why the name change to the title.*

Change name to new Course Title: Intro to Foods

Change Course Description: High School

Department: Art

Course Title: AP Art Studio 2D

Purpose for Proposed Course Description: College Board changed the portfolio requirements, and we consequently need to update our description. There is minimal change except what the sections of the portfolios are called.

Course Description: This combo class contains both the AP 2D Art and Design and the AP Drawing courses. This is serious, college level course that will address the following learning outcomes: the ability to (1) conduct a sustained investigation through practice, experimentation, and revision, guided by questions; (2) skillfully synthesize materials, processes, and ideas; and (3) articulate, in writing, information about one's work. Unlike students in some other AP courses taken at our school who are assessed by a written exam alone, students in this course will be assessed through two portfolio assessments which both contain written sections. Students will create and submit a **sustained investigation portfolio** (60%) as well as a **selected works portfolio** (40%) that are evaluated at the end of the school year for possible college credit.

Course Title: AP Art Studio 3D

Purpose for Proposed Course Description: College Board changed the portfolio requirements, and we consequently need to update our description. There is minimal change except what the sections of the portfolios are called.

Course Description: AP Studio Art 3D is a rigorous year-long art course that offers potential college credit. AP Studio Art 3D is for serious, motivated art students. This course will address the following learning outcomes:

the ability to (1) conduct a sustained investigation through practice, experimentation, and revision, guided by questions; (2) skillfully synthesize materials, processes, and ideas; and (3) articulate, in writing, information about one’s work. Unlike other AP courses assessed by a written exam alone, students in this course will be assessed through two portfolio assessments which both contain written sections. Students will create and submit a **sustained investigation portfolio** (60%) as well as a **selected works portfolio** (40%). These portfolios are evaluated by the College Board at the end of the school year for possible college credit.

Appendix A: TENTATIVE BUDGET PROPOSALS

The following budget requests are all being reviewed in collaboration with Teaching Staff, Teaching and Learning, and DMTS. 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 2024.

COURSE TITLE	SCHOOL	COST IN HOURS	COST IN MATERIALS	Estimated Total Cost
Business				
Investing 101: Stocks, Bonds, and Mutual Funds	EVP	Curriculum = 12 Hours ----- - Approximately \$600	Technology ----- Curriculum: \$500 ----- On-going Consumable: \$0	
Elective				
College Prep with AVID Strategies	EVP	Curriculum = 36 Hours ----- Approximately \$1,800 <i>*split between T & L an EVP budgets</i>	Technology: No additional ----- Curriculum: \$0 ----- On-going Costs: Subscription to AVID weekly \$675. AVID Partners per site - could add to existing HS Subscription	

VII.D.1. 2024-2025 Secondary ELA Course Change
Recommendations



Board Meeting Date: December 11, 2023

Title: 2024-25 Secondary Courses ELA Change Recommendations

Type: Discussion

Presenter(S): Jody De St. Hubert, Director of Teaching and Learning; Bethany Van Osdel, Assistant Director of Teaching and Learning; Tess Bademan, Edina High School ELA Content Lead; and Heidi Degener, Edina High School ELA Teacher and Curriculum Review Lead

Description: The Edina Public School Board approved the PreK-12 Comprehensive Literacy Plan in the Spring of 2021. As part of our Comprehensive Literacy Plan, the Teaching and Learning department worked alongside the area leads to generate proposals for updates to the English Language Arts (ELA) course offerings at Edina High School. This report is intended to define the new courses being proposed for the English Language Arts Department. The ELA Guiding Change Document was a key artifact that guided the ELA curriculum course proposals. The proposals and recommendations have been generated by district and building staff, reviewed and refined through a department process and are being presented to the school board for consideration.

It is important to note that some of the courses being proposed are still under internal review. Board approval is a critical and timely step in the process. It is possible that some of the courses proposed may not be fully implemented. When applicable, this is noted in the course descriptions on the final pages of this report.

Recommendation: Review the new course proposals and changes for discussion. An additional discussion will occur at the Board Meeting on 1.8.24 and action will occur at the 2.12.24 Board Meeting.

Desired Outcomes from the Board: Review the course information and provide feedback.

Attachments:

1. [Comprehensive Literacy Plan - 6-12](#)
2. [EHS Course Catalog for Reference](#)
3. [8.14.23 ELA Course Guiding Change Document](#)
4. [Board Presentation](#)

BACKGROUND INFORMATION

The following staff members have been involved in the research, review, and re-design of the Edina High School English Language Arts course proposals. Thank you to this outstanding team for the dedication to the continuous improvement of the literacy programming in Edina Public Schools.

Tier 1 Design Team

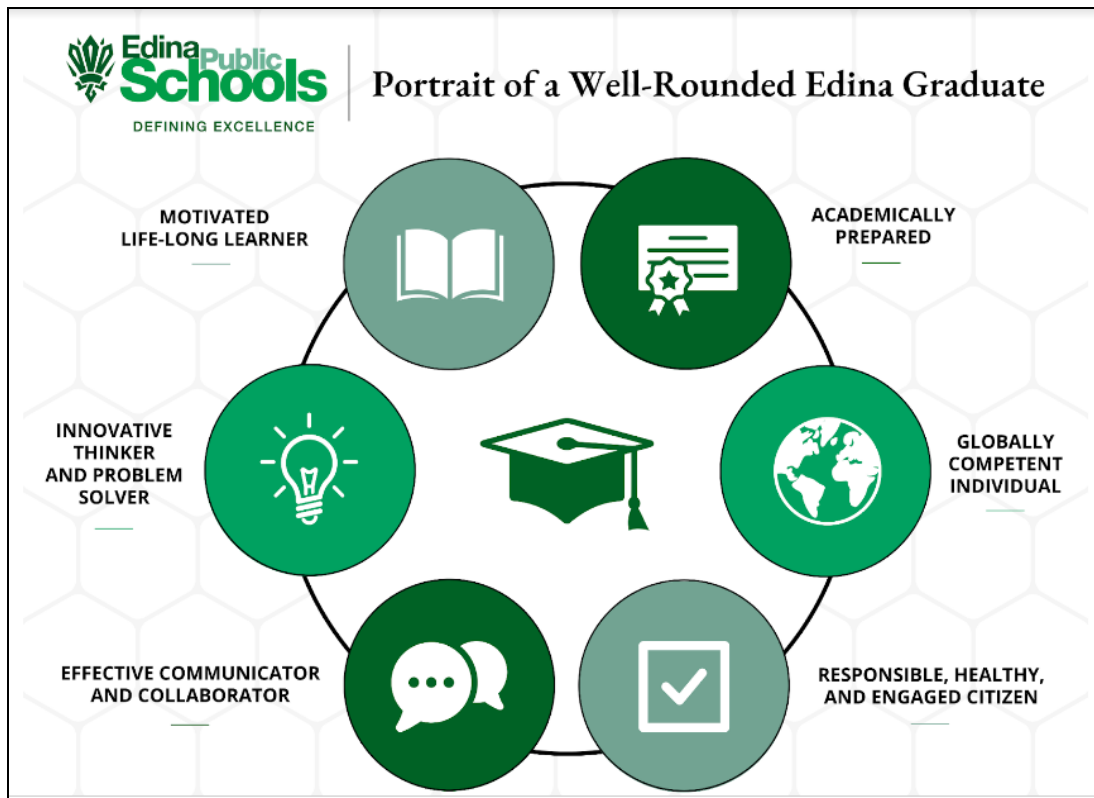
- Sarah Burgess - Edina High School, 9th Grade Teacher (College Reading Readiness) and Literacy Intervention Lead
- Tess Bademan - Edina High School, 10th and 12th grade ELA teacher
- Heidi Degner - Edina High School, 9th and 11th grade ELA teacher
- Bethany Van Osdel - Assistant Director of Teaching and Learning, Team Facilitator

Overview: The Edina ELA Department leads have been deeply engaged in the work of curriculum design as it relates to the Secondary Comprehensive Literacy Plan for the past 2 years. The team leads have closely followed implementation science and are committed to adding rich, rigorous and scaffolded options that open doors for our Edina High School students.

During the 2021-2022 school year a Reading College Readiness class was added to the ELA course offerings. In 2023-2024 the Reading College Readiness class was expanded to four sections. It is important to note that College Readiness will remain a critical part of the ELA course offerings.

Continuing to demonstrate a history of excellence, the team has identified several specific ways to improve upon current offerings to continuously strive for improvement. One area of improvement is to enhance the options provided for students in ELA. Adding options aims to empower educators and excite students. Another area of improvement is to provide more opportunities for students to earn college credits during the high school experience. A final area of improvement is to open doors for all students to engage in rigorous ELA experiences while receiving appropriate scaffolding and support when needed.

The new courses proposed by the Edina ELA department are in direct alignment with the Portrait of a Well-Rounded Graduate, as well as the approved Guiding Change document.



Edina High School English Language Arts Vision: To help students grow as readers, writers, thinkers, and creators by offering choices and opportunities that open doors to help them discover their possibilities and thrive.

The ultimate goal of the Edina EHS ELA plan is to be distinctive in English Language Arts. This will be accomplished by increasing the number of courses offered in ELA in a 3 year approach. These courses include:

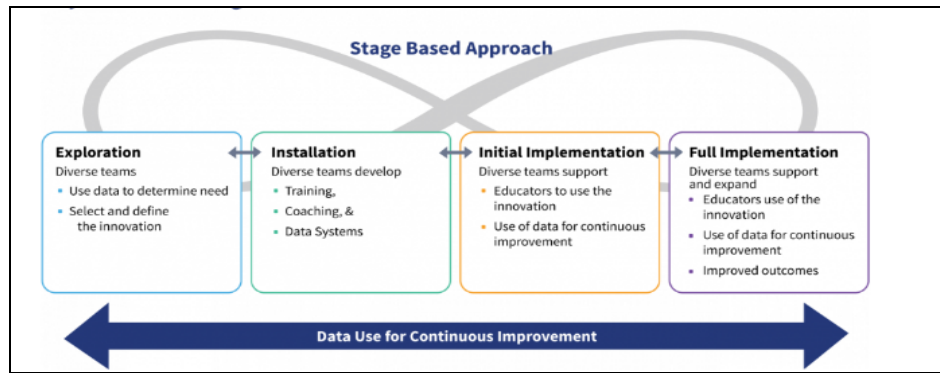
- 4 AP Courses
- College In The Schools (University of Minnesota)/CE Courses [partnerships with Concurrent Enrollment with Normandale Community College and College in the Schools with University of Minnesota - Twin Cities]
- Entry Point Project in College In The Schools (University of Minnesota) provides targeted students a jump start to college credit
- On-ramp pathways that open doors at every grade level
- Student choice at every level
- Differentiation based on student learning styles and student needs
- Travel Opportunity!

*"We are the course kids **have** to take; we want to be the course kids **want** to take."* Edina ELA teacher

Implementation

The new courses are being implemented through a Stage Based Approach as it is defined by Implementation Science. In the stage approach, there are 4 main stages that outline the journey to the goal of full implementation.

The ELA Course Proposals were conceptualized in the fall of 2023 and, upon approval, are positioned for implementation throughout a 3 year process:



Stage based approach to implementation	Exploration	Installation	Initial Implementation	Full Implementation:
	<ul style="list-style-type: none"> Define current reality Unpack standards Research best practices Select and define the practice/program 	<ul style="list-style-type: none"> The program/practice has been identified and defined Professional Development and coaching are used to prepare for the implementation Resources are purchased Data systems are prepared 	<ul style="list-style-type: none"> Educators begin using the program/practice Data is collected around both implementation and student outcomes Adjustments and alignments 	<ul style="list-style-type: none"> More than 50% of educators are using the program/practice as intended Student outcome data is showing improved outcomes

This report will define the courses proposed for Year 1. The Year 1 courses are currently at the end of the Exploration stage. The implementation of Year 1 courses will move into the Installation Stage immediately upon approval. Courses proposed for Years 2 and 3 will be presented in upcoming years and progress into Installation in 2024-2026.

Priorities and Rationale

Year 1 priorities and rationale:

- Increase the amount of choice offered for EHS students in ELA.
- Provide on-ramps, scaffolding, and targeted instructional matches for students to access rigorous instruction and content.
- Provide opportunities for college credits for students during their 11th and 12th grade year.
- Offer differentiation through course options in order to better meet student needs and learning styles
- Enhance student choice to increase student engagement
- Ensure that all courses work to meet the same goal: prepare students to be successful in higher level English courses (College In The Schools (University of Minnesota), CE and AP)
- Enhanced professional development through partnerships with professors at the university level.

Year 2 priorities and rationale:

- Increased student **excitement** and **engagement** for required courses, especially in 12, works toward the goal of **improving school culture**.
- **Teacher engagement** will improve with fresher options and smaller collaborative teams. [More course options, though, also means more preps.]
- Increased course choices are a priority. This puts EHS more on par with other area high schools' English offerings.
- Current department members added **teacher voice and creativity** to new course ideas.
- Including both 11th and 12th graders in the same course will likely improve course viability and increased **choice**.
- Adding College in the Schools [College In The Schools (University of Minnesota)] gives **another option** for college credit outside of AP courses and PSEO.
- Teaching 11 & 12 together mirrors the banding in MN ELA Standards.
- Continue to provide on-ramps, scaffolding, and targeted instructional matches for students to access rigorous

instruction and content.

Year 3 priorities and rationale:

- Provide the Capstone experience in grades 11 and 12. AP Capstone™ is a diploma program from College Board based on two year long AP courses: **AP Seminar and AP Research:**
 - AP Seminar is a yearlong course in which students investigate real-world issues from multiple perspectives. Students learn to synthesize information from different sources, develop their own perspectives in research-based written essays, and design and deliver oral and visual presentations, both individually and as part of a team. During the course, students complete a team project and an individual paper and presentation, as well as take a written end-of-course exam. These components contribute to the overall AP Seminar score.
 - AP Research lets students deeply explore an academic topic, problem, or issue of interest to them. Students design, plan, and conduct a yearlong research-based investigation to address a research question, documenting their process with a portfolio. The course ends with a 4,000- to 5,000-word academic paper and a presentation with an oral defense which contribute to the overall AP Research course.
 - This offers an interdisciplinary approach to develop the critical thinking, research, collaboration, time management, and presentation skills students need for college-level work.
 - Rather than teaching subject-specific content, these courses develop students’ skills in research, analysis, evidence-based arguments, collaboration, writing, and presenting. Students who complete the two-year program can earn one of two different AP Capstone awards, which are valued by colleges across the United States and around the world.
- Potential 11-12 summer travel opportunity.
- Continue to provide on-ramps, scaffolding, and targeted instructional matches for students to access rigorous instruction and content.

Priorities and Rationale By Year

New/Revised Courses are highlighted in red

Classes not highlighted are currently in the course catalog

*There are multiple new classes that will add to choice for students over a three year period based on implementation science with attention to capacity. Additions include College in the Schools, AP classes, as well as a variety of class offerings to meet 11th and 12th grade standards.

Grade	Year 1: 2024-2025	Year 2: 2025-2026	Year 3: 2026-2027
9th Grade	English 9 Survey English 9 Roundtable College Reading Readiness 9	English 9 Survey English 9 Roundtable College Reading Readiness 9	English 9 Survey English 9 Roundtable College Reading Readiness 9
10th Grade	English 10 Survey English 10 Roundtable	English 10 Survey English 10 Roundtable	English 10 Survey English 10 Roundtable AP Seminar
11th and 12th Grades	11th Grade Only Compacted U.S. Literature 11th and 12th Grades AP Language and Composition	Full Year Courses: AP Language College In The Schools (University of Minnesota) Intro to Lit + AP Lit	Full Year Courses: AP Language College In The Schools (University of Minnesota) Intro to Lit + AP Lit

	<p><u>AP English Literature and Composition</u></p> <p><u>College In The Schools (University of Minnesota):</u></p> <ul style="list-style-type: none"> • <u>Intro to Literature</u> • <u>College In The Schools (University of Minnesota): Writing Studio</u> <p>12th Grade Only Creative Writing Mass Media Genre Studies/Film & Lit 2 World Lit I & II Public Speaking</p>	<p>Semester Long Courses: <u>College In The Schools (University of Minnesota): Writing Studio</u></p> <p><u>AP Seminar</u></p> <p>U.S. Lit I, U.S. Lit II, or College In The Schools (University of Minnesota) Amer. Lit., or Amer. Studies Science Fiction World Lit +Theater Heroes and Mythology Graphic Novels/Adventure Contemporary Voices Journalism/Podcasts Film (renamed) Creative Writing Public Speaking Public Speaking Reimagined College In The Schools (University of Minnesota): American Lit</p> <p>*Semester courses are subject to change based on stakeholder input and additional research/review.</p>	<p><u>AP Research</u></p> <p>Semester Long Courses: College In The Schools (University of Minnesota): Writing Studio <u>Literature of Place +Travel</u> U.S. Lit I, U.S. Lit II American Studies Science Fiction World Lit +Theater Heroes and Mythology Graphic Novels/Adventure Contemporary Voices Journalism/Podcasts Film (renamed) College In The Schools (University of Minnesota): Creative Writing College In The Schools (University of Minnesota): Public Speaking</p> <p>*Semester courses are subject to change based on stakeholder input and additional research/review.</p>
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Graduation Requirements

Graduation Requirements in English (8 Credits)
Except for AP Seminar and AP Research, all courses must meet all of the state standards. This includes all courses offered in 11 and 12.

- **9th Grade:** English 9 Survey or English 9 Roundtable
- **10th Grade:** English 10 Survey or English 10 Roundtable
- **11th Grade/**
- **12th Grade:** 4 semesters of English

For **semester**-long courses, 1+ semester must be from the **Nonfiction** category and 1+ must be from the **Fiction** category.

“Child Find” Recruitment Process

This report identifies the new course options for Edina students in English Language Arts. Establishing options for students is a critical first step in the process of opening doors for students, however the ultimate goal is not to offer the options, but rather to ensure students are enrolling in the courses that will BEST help them reach their full potential and thrive.

To achieve this goal, a related step of equal importance is the process of recruitment.

Recruitment is the use of quantitative and qualitative data to identify students who may not be enrolling in advanced

courses and, yet, may be a good fit for these courses. Once identified, there is a process for encouraging the students to enroll in these courses. The process might involve phone calls home, classroom visits, mentoring, etc. Once enrolled, ongoing support and coaching would be provided to ensure their success. This process is a collaborative effort of district leaders, site leaders, teachers, support staff and counselors to work together to systematize the process.

The recruitment process will be a high-priority, parallel project to the new course design and implementation.

Each and Every

In addition to providing a distinctive list of course options, Edina High School is committed to ensuring that students receive the support needed to reach their full potential and thrive. Some students need additional support with literacy on their learning journey. Over the past 3 years, EPS has implemented a reading course titled College Reading Readiness that helps striving readers be successful in their ELA courses and beyond.

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 (moving forward Survey 9 or Roundtable 9).

In this course, data is used to identify instructional matches for each student. That instruction is provided through evidence-based interventions, interactive reading and explicit instruction. Students are monitored frequently to ensure the instruction is meeting the needs of each learner. The course has grown from 2 sections in 2022-2023 to 4 sections in 2023-2024.

The course description is as follows:

College Reading Readiness 9

Grade 9

Prerequisite: Invitation Only

Full Year Course, Elective Credit, Letter Grade

Course Overview

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.

Course Learning Goals

Students will:

1. work on foundational reading skills such as decoding and automaticity
2. expand their vocabulary through explicit practice with domain-specific words
3. increase background knowledge to scaffold their understanding of text
4. improve comprehension through the development of discrete reading skills
5. utilize active reading strategies for increased comprehension of written material
6. develop the metacognitive skills necessary to monitor, apply, and adjust reading strategies for increased understanding of the materials they read both independently and in Pre-AP English*

The number of students meeting proficiency in the fall of 9th grade has increased by 10% in just one year.

In 2023-2024, 10th grade students were also screened using the FASTBridge screener. Staff requested this process to help support them to identify the correct instructional matches for students beyond 9th grade. The screening process is available to staff to administer with students in 11th-12th grade, also.

Students scoring below benchmark in 10th grade are considered for an additional intervention burst provided by the intervention specialist. This process has just begun. Progress will be monitored and programming adjusted as needed.

**Moving forward, the College Reading Readiness Course will align with the 9th and 10th grade Survey Courses, however, students enrolled in the Roundtable Course will not be excluded from consideration.*

Opening Doors-Realizing Full Potential

The Edina Secondary Comprehensive Literacy Plan is committed to ensuring doors are open for students and that staff members are intentional about escorting students through those open doors.

The Secondary Design Team declared that the department will strive to ensure that:

- ALL students know where and how to access the open doors to all courses.
- Courses have consistent opportunities with strong academic support for all kids.
- Resources are intentional to escort students through the door.
- Students experience flexible grouping.
- All of our courses are open doors for all students.

The team has intentionally designed a robust course sequence that provides multiple on ramps for students. Each course will be an open door. Each course prepares students to access AP courses and/or College in the Schools courses.

Through the recruitment process, staff at the middle and high school will be informed on the choices available to students. Staff will then intentionally coach students to enroll in the appropriate courses that will best support their overall growth and future success. Once students are enrolled, staff is committed to coaching and mentoring students for success along the way.

COURSE REGISTRATION PROPOSAL FOR APPROVAL IN 2024-2025

Year 1: New Course Proposals

New Course Proposals: Edina High School

Department: English Language Arts

Course Title: English 9: Survey

Prerequisite: None

Grade: 9

Length: Full Year, S1 and S2

Meets Requirement for: English 9

Out of Class Work: Daily as needed

Fee: None

A survey course is a study of many types of literature and nonfiction.

Course Description: With teacher-supported reading and discussion, students will gain the critical thinking and writing skills needed to be successful in upper level English classes, including AP, CE, and College In The Schools (University of Minnesota) courses. In thematic units featuring short stories, nonfiction, poetry, plays, and novels, students will improve their reading, discussion, research, grammar, and writing skills. This course meets state graduation requirements.

Course Title: English 9: Roundtable

Prerequisite: none

Grade: 9

Length: Full Year, S1 and S2

Meets Requirement for: English 9

Out of Class Work: Daily as needed

Fee: None

A roundtable is a gathering for discussion.

Course Description: With a student-led accelerated format, students will read short stories, nonfiction, poetry, plays, and novels in preparation for the daily work in this class. With a higher degree of independence, students will extend their reading, discussion, research, grammar, and writing skills to prepare for the critical thinking needed to be successful in upper level English classes, including AP, CE, and College In The Schools (University of Minnesota) courses.

Course Title: English 10: Survey

Prerequisite: *Pre-AP English 9

Grade: 10

Length: Full Year, S1 and S2

Meets Requirement for: English 10

Out of Class Work: Daily as needed

Fee: None

A survey course is a study of many types of literature and nonfiction.

Course Description: With teacher-supported reading and discussion, students will gain the critical thinking and writing skills needed to be successful in upper level English classes, including AP, CE, and College In The Schools (University of Minnesota) courses. In thematic units featuring short stories, nonfiction, poetry, plays, and novels, students will improve their reading, discussion, research, grammar, and writing skills. This course meets state graduation requirements.

*Going forward, the prerequisite for this course will be English 9: Survey or English 9: Roundtable.

Course Title: English 10: Roundtable

Prerequisite: *Pre-AP English 9 - English 9 Survey or Roundtable starting in 2024 and beyond.

Grade: 10

Length: Full Year, S1 and S2

Meets Requirement for: English 10

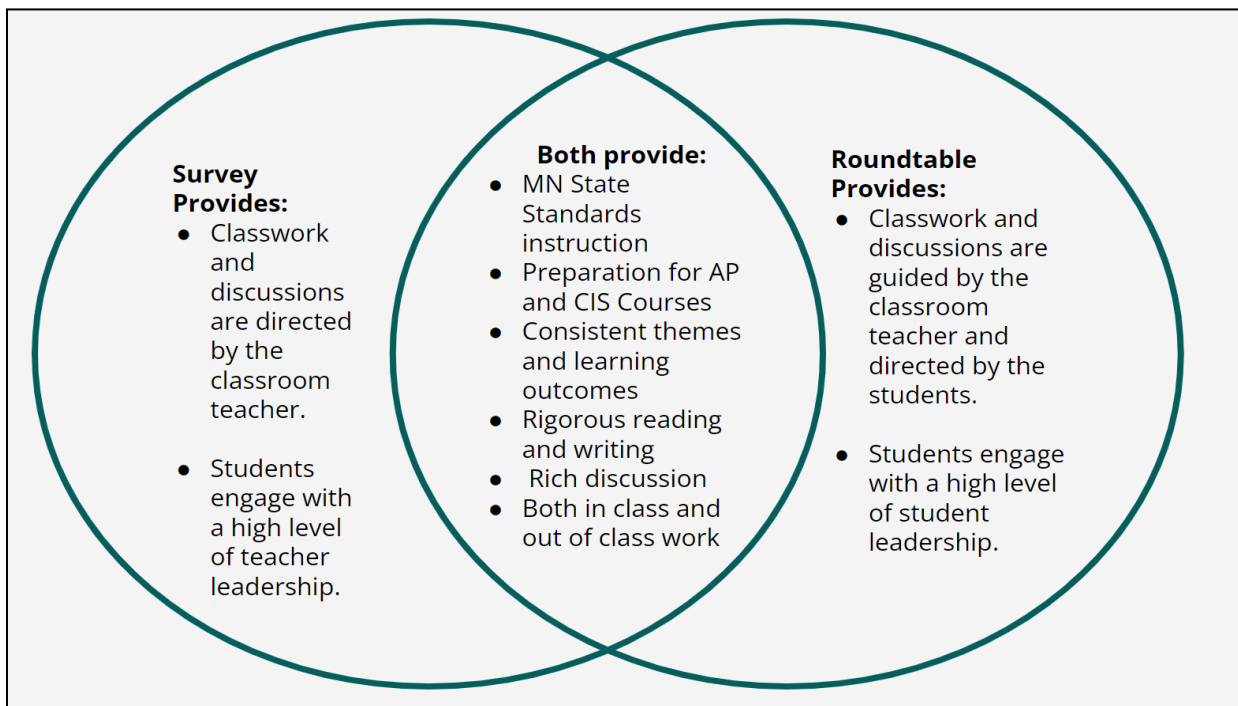
Out of Class Work: Daily

Fee: None

A roundtable is a gathering for discussion.

Course Description: With a student-led accelerated format, students will read short stories, nonfiction, poetry, plays, and novels in preparation for the daily work in this class. With a higher degree of independence, students will extend their reading, discussion, research, grammar, and writing skills to prepare for the critical thinking needed to be successful in upper level English classes, including AP, CE, and College In The Schools (University of Minnesota) courses.

*Going forward, the prerequisite for this course will be English 9: Survey or English 9: Roundtable.



Course Title: AP English Language and Composition

Prerequisite: *English 10 Survey or Roundtable (2024 and beyond)

Grade: 11

Length: Full Year, S1 and S2

Meets Requirement for: 2 semesters of ELA credits in 11 and 12 (non-fiction category)

Out of Class Work: Daily

Fee: None

Course Description: AP English Language and Composition is an introductory college-level composition course. Students cultivate their understanding of writing and rhetorical arguments through reading, analyzing, and writing texts as they explore topics like rhetorical situations, claims and evidence, reasoning and organization, and style. In addition to reading nonfiction, students will engage with fiction, drama, and poetry while also practicing public speaking and seminar-style discussion. This course prepares students for the AP Language and Composition exam. *Going forward, the prerequisite for this course will be English 10: Survey or English 10: Roundtable.

Course Title: AP English Literature and Composition

Prerequisite: Recommended College In The Schools (University of Minnesota) Intro to Literature

Grade: 11-12

Length: Semester

Meets Requirement for: one semester ELA credit in 11 and 12 (fiction category)

Fee: \$0

Course Description: The AP English Literature and Composition course focuses on reading, analyzing, and writing about imaginative literature (fiction, poetry, drama) from various periods. Students engage in close reading and critical analysis of imaginative literature to deepen their understanding of the ways writers use language to provide both meaning and pleasure. As they read, students consider a work's structure, style, and themes, as well as its use of figurative language, imagery, and symbolism. Writing assignments include expository, analytical, and argumentative essays that require students to analyze and interpret literary works.

Course Title: College In The Schools (University of Minnesota): Writing Studio

Prerequisite: University of Minnesota directed: GPA of 3.0 or better; or has completed the ACT or Plan with reading and writing scores considered sufficient by the instructor; or has the recommendation of the teacher or counselor. In addition, there must be a pattern of consistent attendance.

Grade: 11-12

Length: Semester

Meets Requirement for: one semester ELA credit in 11 and 12 (non-fiction category)

Fee: \$0

Course Description: Writing Studio, also known as WRIT 1201 at the University of Minnesota introduces students to general writing strategies encountered at the college level. Through frequent practice and feedback, students learn to see writing as a tool for learning and a vehicle for the expression of ideas and informed views. Students also learn a working vocabulary for discussing writing.

***For the 2024-2025 school year only, juniors and seniors who enroll in College In The Schools (University of Minnesota): Writing Studio will take a 1 semester senior elective in addition to the course. In 2025-2026, students will have access to semester long courses for both 11th and 12th grades.**

Implementation pending internal approval of available resources and teacher approval from the U of M.

Course Title: College In The Schools (University of Minnesota) Intro to Lit/ ENGL 1001W

Prerequisite: University of Minnesota directed: Have a cumulative GPA in previously taken English courses that exceeds a 3.25, or be in the top 20% of their high school class AND be able to demonstrate to the College In The Schools (University of Minnesota) instructor ONE of the following

- The reading and writing skills necessary for success in the course, or
- A passion for reading and writing about literature.

Grade: 11-12

Length: Semester

Meets Requirement for: one semester ELA credit in 11 and 12 (fiction category)

Fee: \$0

Course Description: This is a writing-intensive course that also meets the University of Minnesota Literature Core requirement. From epic battles against monsters in legendary kingdoms to stories about characters in worlds similar to our own, literature engages us with the diverse perspectives and experiences that make up our communities and world. ENGL 1001W introduces students to ways of understanding and appreciating literature in English across cultures and historical periods. Throughout this course, we will develop skills to help us understand literature, especially the ability to read language closely (a skill valuable in many disciplines beyond literature). We will explore how writers use language and literary aspects, such as genre, voice, tone, symbol, motif, theme, imagery, narrative, and form. We also will learn how to write about literature, sharing our interpretations of how and why literary works have meaning for ourselves and others, while viewing them through critical cultural lenses, including ways to understand how gender, race, ethnicity, religion, and class can function in literary texts.

Implementation pending internal approval of available resources and teacher approval from the U of M.

Dropped Courses

The proposed courses are replacing some existing courses. These courses will be dropped and modified to become new courses. This chart is an illustration to assist in clarifying the changes:

Course dropped	New course(s)	Rationale for change
PreAP 9	9th Grade Survey 9th Grade Roundtable	PreAP will split into two courses to allow for more choice for students. This will also allow for more differentiation for students, allowing for more variety in the course options for 9th and 10th grade.
PreAP 10	10th Grade Survey 10th Grade Roundtable	
AP US Literature (yearlong course) AP World Literature (yearlong course)	AP Language and Composition (semester course) AP English Literature and Composition (semester course) College In The Schools (University of Minnesota): <u>Intro to Literature</u> (semester course)	Currently EHS offers two courses: AP US Literature for 11 th grade and AP World Literature for 12 th grade. Both are yearlong courses, and both courses are designed to prepare students for TWO very different AP exams, AP Literature and AP Language. The current format is very different from the College Board’s vision for these AP English courses, which are intended to be separate courses, each preparing students for a different exam. The proposal moves these courses back to the format intended by the College Board. AP English Language focuses more on analyzing non-fiction works , such as news articles, essays, speeches, memoirs, and more. AP English Literature focuses more on analyzing works of fiction , such as poetry, short stories, novels, or plays. Dividing AP Lit and Lang will offer more pathways for students in English Language Arts. The addition of CIS courses will also provide more choices for students and allow students to earn a college transcript in the process.

Course	Curriculum	Curriculum Writing/PD	Other expenses

	<u>College In The Schools (University of Minnesota):</u> <u>Writing Studio</u> Plan A: \$2000 Plan B: \$1500 Plan C: \$1000	\$1,120 = 4 PD days with U of M	\$3,750 for student enrollment
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VII.D.2. 2024-2025 Secondary Social Studies Course
Change Recommendations



Board Meeting Date: December 11, 2023

Title: 2024-2025 Secondary Social Studies Course Recommendations

Type: Discussion

Presenter(s): Jody De St. Hubert, Director of Teaching and Learning, Bethany Van Osdel, Assistant Director of Teaching and Learning; Erik Anderson, Edina High School Social Studies Content Lead

Description: 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. These Social Studies recommendations are being brought forth due to new legislation and to comply Edina High School must reorganize the course offerings for Social Studies in 2024-2025. It is important to note that in addition to these course recommendations for 2024-2025, Teaching and Learning is conducting a full K-12 Social Studies curriculum review in collaboration with curriculum design teams of building staff using the implementation science process. The Social Studies Guiding Change document will be brought to the board workshop for feedback and questions on December 11th.

Recommendation: Review the new course proposals and changes for discussion. An additional discussion will occur at the Board Meeting on 1.8.24 and action will occur at the 2.12.24 Board Meeting.

Desired Outcomes from the Board: Review the course information and provide feedback.

Appendix A:

Tentative Budget Proposals

Attachments:

1. [EHS Course Catalog for Reference](#)
2. [Board Presentation](#)

New Course Proposals: High School

Department: Social Studies

Course Title: Cultural Geography

Prerequisite: None

Grade: 9

Length: Full Year, S1 and S2

Meets Requirement for: Social Studies Graduation Credit, SY 26-27 Ethnic Studies Offering

Out of Class Work: Daily as needed

Fee: None

Course Description: Cultural Geography is a year-long course that will prepare students to develop the foundational inquiry and critical thinking skills to be successful in upper-level social studies classes, including AP courses. By pairing human geography with content and methodologies of ethnic studies, history and civics, this course engages students in project-based learning to develop understandings in cultural, linguistic, and ethnic differences as they enter a globalized job market and diverse community. Utilizing a variety of non-fiction texts builds and supports students' skills in reading as they embark on inquiry-based research, historical contextualization, and argumentation writing in a history day project. Cultural Geography supports students' development of personal and community identities, civic discourse and reasoning skills. This course directly aligns to Strategy B in the Edina Public Schools Strategic Plan. It creates learning environments and curricula that enable staff and students to learn from and reflect on their own and others' experiences; explore multiple perspectives; practice civil discourse; encourage empathy; create interpersonal connections and embrace diverse identities.

This course fulfills state standards in Geography and Ethnic Studies as well as partial standards in Government and US History.

Background for Social Studies new course:

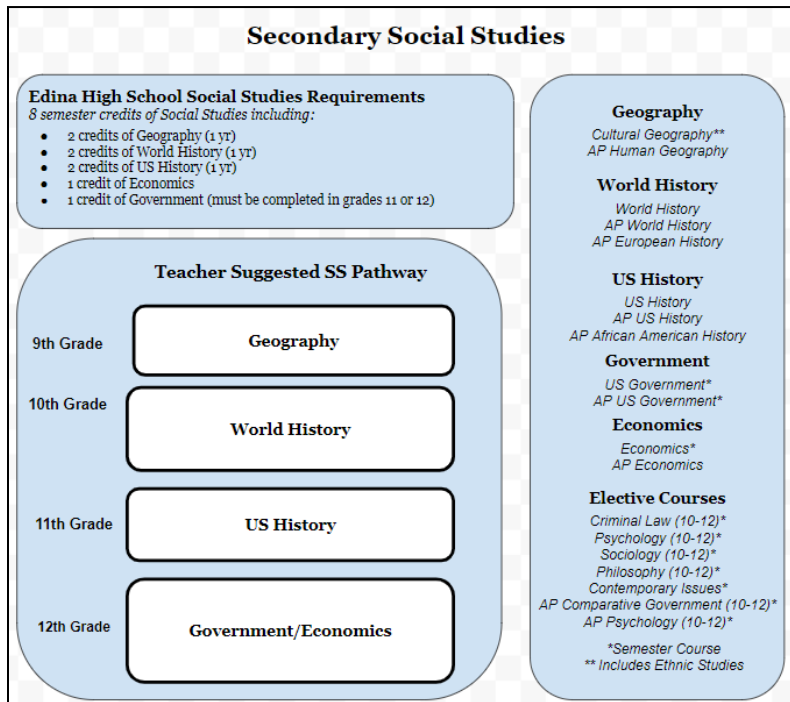


Citizenship and Government Changes Summary of change: Students will be required to take a course for credit in citizenship and government in 11th or 12th grade beginning with students entering 9th grade in 2024-25 school year. This course is part of the existing 3.5 credits in social studies, and does not increase credits required to graduate. Students can substitute an advanced placement, international baccalaureate, or other rigorous course on government and citizenship for this requirement. It is allowable for districts to create an interdisciplinary course in 11th or 12th grade or revise an existing course offering so long as that includes the majority of the citizenship and government benchmarks and the other citizenship and government benchmarks are taught in a class in an earlier grade. It is imperative that all students are taught and given the opportunity to demonstrate learning in all of the Social Studies benchmarks between 9th and 12th grade. Districts are no longer required to administer the civics test to high school students.

Effective date: Course requirement is effective beginning with the students entering 9th grade in the 2024-25 school year, to coincide with the intended implementation date of the 2021 Academic Standards in Social Studies in 2026-27.

In order to comply with the legislation, Edina High School must reorganize the course offerings for Social Studies in 2024-2025. Currently, EHS has a yearlong government course in 9th grade. The legislative updates now require that the government standards are taught in 11th or 12th grade. To make this shift, 9th grade will now have a yearlong Geography class in place of the Government course in 9th grade. The team recommends the following approach:

- Increase from 7 to 8 credits of Social Studies:
 - 9: Full year course encapsulating Geo, Civics and Ethnic Studies Standards
 - Option to take AP Human for the full year instead. Some Gov standards would need to be embedded into AP Human.
 - 10: World/Euro/APWorld (all full year)
 - 11: US/APUSH/APASS (all full year)
 - 11 or 12: Econ (Sem) and Gov (Semester)
 - APGov (Semester)
 - AP Econ (Semester)



Beginning in 2024 Adding 1 credit to Social Studies		
New	Changing	Staying the Same
<ul style="list-style-type: none"> ● Cultural Geography (new course) as an option to meet the requirements in Grade 9 	<ul style="list-style-type: none"> ● AP Human Geography moving from a 10-12th grade semester elective to the full year side by side option to meet the requirements in grade 9. 	<ul style="list-style-type: none"> ● All other courses are staying the same.

Change Course : High School

Course Title: AP Human Geography

Prerequisite: None

Grade: 9,10,11,12

Length: Full Year, S1 and S2

Meets Requirement for: Social Studies Elective

Out of Class Work: Daily as needed

Fee: None

This course requires students to compare how components of culture shape the characteristics of regions and analyze the impact of technology and human modifications on the physical environment. On completion of this course students must demonstrate how to use and think about maps and spatial data, understand and interpret the implications of associations among phenomena in place, recognize and interpret at different scales the relationships among patterns and processes, define regions and evaluate the regionalization process, and characterize and analyze the interconnections among places. This course is intended to prepare students for taking the National Advanced Placement test in the spring.

Reason: AP Human Geography moving from a 10-12th grade semester elective to the full year side by side option to meet the requirements in grade 9.

Course	Curriculum	Curriculum Writing/PD	Other expenses
Approximate Totals for 24-25:	\$25,000	\$5,600	\$0
Cultural Geography	Cost of curricular materials TBD	\$2,800 20 hours per teacher (4 teachers)	None
AP Human Geography	none	\$2,800 20 hours per teacher (4 teachers)	None

VII.E. Policy Review (506, 715, 807, 810, 902)



Board Meeting Date: 12/11/2023

Title: Policy Review

Type: Discussion

Presenter(s): Board Policy Committee

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

- Policy 506 Student Conduct and Discipline
- Policy 715 Food and Nutrition Services Program
- Policy 807 Closing of Facilities Due to Hazardous Weather or Other Emergency Conditions
- Policy 810 Security of Students, Employees, Visitors, Buildings and Grounds
- Policy 902 Use of School District Facilities and Equipment

Recommendation: Review the suggested modifications for Policies 506, 715, 807, 810, 902.

Desired Outcome(s) from the Board: Review suggested modifications and bring any questions you may have.

Attachments:

1. Policy 506 Student Conduct and Discipline
2. Policy 715 Food and Nutrition Services Program
3. Policy 807 Closing of Facilities Due to Hazardous Weather or Other Emergency Conditions
4. Policy 810 Security of Students, Employees, Visitors, Buildings and Grounds
5. Policy 902 Use of School District Facilities and Equipment

Students

Student Conduct and Discipline

I. Purpose

This policy provides expectations for student conduct. Abiding by these expectations will enhance the school district's ability to maintain discipline and ensure a positive learning environment will lead to academic success and whole child growth. The district will take appropriate disciplinary action when students fail to adhere to acceptable behavior standards established by this policy and its guidelines and/or appendices.

II. General Statement of Policy

- A. The school district believes that a fair and equitable district-wide school discipline policy will contribute to the quality of a student's educational learning experience. Therefore, this district-wide discipline policy has been adopted.
- B. It is the responsibility of the school board, administrators, teachers, and employees to safeguard the health and safety of each student. The board and district administrators will support district employees who, in dealing with students on disciplinary matters, act in accordance with state law and this policy.
- C. Parents and guardians have the legal responsibility for the behavior of their children as determined by law and community practice. Parents/guardians are expected to exercise the required controls so that the student's behavior will be conducive to the development of self-discipline and will not be disruptive to the school's educational program.
- D. No policy will cover all situations. Therefore, the building administrator(s) or designee will make a determination of consequence/disciplinary action when student actions are not specifically addressed. All actions by an administrator/designee will be made on a case-by-case basis.
- E. Although this policy emphasizes the development of self-discipline, it is recognized that there are instances when it will be necessary to administer disciplinary measures. This discipline policy is adopted in accordance with and subject to the Minnesota Pupil Fair Dismissal Act, Minn. Stat. §§121A.40-121A.56.

III. Definitions

- A. "Dismissal" means the denial of the current educational program to any student, including exclusion, expulsion, and suspension. Dismissal does not include

removal from class.

- B. "Exclusion" means an action taken by the school board to prevent enrollment or re-enrollment of a student for a period that will not extend beyond the school year. The authority to exclude rests with the board.
- C. "Expulsion" means a school board action to prohibit an enrolled student from further attendance for up to 12 months from the date the student is expelled. The authority to expel rests with the board.
- D. "Non-exclusionary disciplinary policies and practices" means policies and practices that are alternatives to dismissing a student from school.
- E. "Recess detention" means excluding or excessively delaying a student from participating in a scheduled recess period as a consequence for student behavior. Recess detention does not include, among other things, providing alternative recess at the student's choice.
- F. "Restorative practices" means school discipline practices focused on fostering a sense of community within school environments to prevent conflict, encourage students to accept responsibility for their actions, and rebuild relationships.
- G. "Student withdrawal agreement" means a verbal or written agreement between a school administrator or district administrator and a student's parent/guardian to withdraw a student from the district to avoid expulsion or exclusion dismissal proceedings. The duration of the withdrawal agreement cannot be for more than a 12-month period.
- H. "Suspension" means an action by the school administration, under policies promulgated by the school board, prohibiting a student from attending school for a period of no more than 10 school days; provided, however, if a suspension is longer than five school days, the suspending administrator will provide the superintendent with a reason for the longer term of suspension. This definition does not apply to dismissal **from school** for **less than** one ~~school-day-or-less~~, except as may be provided in federal law for a student with a disability.

IV. Areas of Responsibility

- A. School Board. The school board holds all school district employees responsible for the maintenance of order within the district and supports all employees acting within the framework of this discipline policy.
- B. Superintendent. The superintendent will establish guidelines and directives to carry out this policy, hold all district employees, students, and parents/guardians responsible for conforming to this policy, and support all district employees performing their duties within the framework of this policy. The superintendent will also establish guidelines and directives for using the services of appropriate agencies for assisting students and parents/guardians. Any guidelines or

directives established to implement this policy will be submitted to the board for information and attached as an appendix to this policy.

- C. Principal. The school principal is given the responsibility, authority, and sole discretion to formulate building rules necessary to enforce this policy, subject to superintendent review. The principal will give direction and support to all school employees performing their duties within the framework of this policy. The principal or designee will consult with parents/guardians of students conducting themselves in a manner contrary to the policy. The principal will also involve other professional employees in the disposition of behavior referrals and make use of those agencies appropriate for assisting students and parents/guardians. A principal may use reasonable force when it is necessary under the circumstances to restrain a student to prevent imminent bodily harm or death to the student or another.
- D. Teachers. All teachers have responsibility for providing a well-planned teaching/learning environment and have a primary responsibility for student conduct, with appropriate assistance from the administration. All teachers will ensure acceptable student behavior. A teacher may use reasonable force when it is necessary under the circumstances to restrain a student to prevent imminent bodily harm or death to the student or another.
- E. Other District Employees. All district employees are responsible for contributing to the atmosphere of mutual respect within the school. Their responsibilities relating to student behavior are as authorized and directed by the superintendent. A district employee or other agent of the district may use reasonable force when it is necessary under the circumstances to restrain a student to prevent imminent bodily harm or death to the student or another.
- F. Parents or Legal Guardians. Parents and guardians are responsible for the behavior of their children as determined by law and community practice. They are expected to partner with district authorities and to participate regarding the behavior of their children.
- G. Students. All students are held individually responsible for their behavior and for knowing and adhering to the Student Rights and Responsibilities Handbook.

IV. Student Responsibilities

All students have the responsibility:

- For their behavior and for knowing and obeying all district rules, regulations, policies, and procedures;
- To attend school daily, except when excused, and to be on time to all classes and other school functions;
- To pursue and attempt to complete the courses of study prescribed by the state and district;
- To make necessary arrangements for making up work when absent from school;

- To assist district employees in maintaining safe schools for all students;
- To assume that until a rule or policy is waived, altered, or repealed, it is in full force and effect;
- To be aware of and comply with federal, state, and local laws;
- To volunteer information in disciplinary cases should they have any knowledge relating to such cases and to cooperate with district employees, as appropriate;
- To respect and maintain the district's property and the property of others;
- To dress and groom in a manner that meets standards of safety and health, and is consistent with applicable district policy;
- To avoid inaccuracies in district-sponsored publications, whether print or electronic, and refrain from indecent or obscene language;
- To conduct themselves in an appropriate physical and verbal manner; and
- To recognize and respect the authority of district employees and the rights of others.

VI. Unacceptable Behavior, Investigations of Student Misconduct

The appendix of this policy provides examples of unacceptable behavior. Unacceptable behavior may also include violation of any local, state, or federal law. The examples in the appendix are not intended to be an exclusive list. A student who engages in any unacceptable behaviors will be disciplined in accordance with this policy and its appendix.

This policy applies to all school district buildings, grounds, and property; district-sponsored activities or trips; school bus stops; school buses, district vehicles, district-contracted vehicles, or any other vehicles approved for district purposes; the area of entrance or departure from district premises or events; and all district-related functions. This policy also applies to student behavior that has a nexus to district property or the student's status as a district student, including students' use of social media and other electronic communication. This policy also applies to any student whose conduct at any time or in any place interferes with or obstructs the mission or operations of the district or the safety or welfare of the student, other students, or employees.

Students are required to cooperate in all disciplinary investigations.

VII. Recess and Other Breaks

A. The school district will provide student access to structured breaks from the demands of school.

1. Recess detention will only be used when:

- a. A student causes or is likely to cause serious physical harm to other students or staff;

- b. The student's parent or guardian specifically consents to the use of recess detention; or
 - c. For students receiving special education services, the student's individualized education program team has determined that withholding recess is appropriate based on the individualized needs of the student.
2. The district will not withhold recess from a student based on incomplete schoolwork.
 3. District staff will make a reasonable attempt to notify a parent or guardian within 24 hours of using recess detention.
 4. The district will not withhold or excessively delay a student's participation in scheduled mealtimes.

VIII. Disciplinary Action Options

The school district's general policy is to utilize progressive discipline to the extent reasonable and appropriate based upon the specific facts and circumstances of student misconduct. The specific form of discipline chosen in a particular case is solely within the discretion of the district. At a minimum, violation of district rules, regulations, policies, or procedures will result in discussion of the violation and a verbal warning. The district will, however, impose more severe disciplinary sanctions for any violation, including exclusion or expulsion, if warranted by the student's misconduct, as determined by the district. Disciplinary action may include, but is not limited to, one or more of the following:

- restorative practices
- student conference with teacher, principal, counselor, or other district personnel, and verbal warning;
- parent/guardian contact and/or conference;
- confiscation by the district of any item prohibited by, or used in violation of, any district policy and/or state or federal law;
- limited time away from the classroom;
- removal from class (pursuant to the Minnesota Pupil Fair Dismissal Act);
- in-school suspension;
- suspension from extra-curricular activities;
- detention or restriction of privileges;
- loss of school privileges;
- in-school monitoring or revised class schedule;
- referral to in-school support services, law enforcement, community resources, or an outside agency;
- financial restitution;
- request for a petition to be filed in district court for juvenile delinquency adjudication;
- out-of-school suspension under the Minnesota Pupil Fair Dismissal Act;
- preparation of an admission or readmission plan;
- expulsion or exclusion under the Minnesota Pupil Fair Dismissal Act; and/or

- other disciplinary action as deemed appropriate by the district.

IX. Removal of Students from Class

- A. The teacher of record will have the general control and government of the classroom. Teachers have the responsibility of attempting to modify disruptive student behavior by such means as conferring with the student, using positive reinforcement, limited time away from the classroom, assigning detention or other consequences, or contacting the student's parents/guardians. When such measures fail, or when the teacher determines it is otherwise appropriate based upon the student's conduct, the teacher has the authority to remove the student from class pursuant to the procedures established by this discipline policy. "Removal from class" and "removal" mean any actions taken by a teacher, principal, or other district employee to prohibit a student from attending a class or activity period for a period of time not to exceed five days, pursuant to this discipline policy.

Grounds for removal from class include any of the following:

1. Willful conduct that significantly disrupts the rights of others to an education, including conduct that interferes with a teacher's ability to teach or communicate effectively with students in a class or with the ability of other students to learn.
2. Willful conduct that endangers surrounding persons, including district employees, the student or other students, or the property of the district.
3. Willful violation of any district rules in this policy and Appendix I.
4. Other personal conduct that, in the discretion of the teacher or administration, requires removal of the student from class. A student removal will be for at least one activity period or class period of instruction for a given course of study and not exceed five periods.

A student will be removed from class immediately if the student engages in assault or violent behavior. "Assault" is an act done with intent to cause fear in another of immediate bodily harm or death; or the intentional infliction of, or attempt to inflict, bodily harm upon another. The removal from class will be for a period of time deemed appropriate by the principal, in consultation with the teacher.

B. Procedure for the Classroom Teacher to Remove a Student from a Class Pursuant to the Minnesota Pupil Fair Dismissal Act

1. A written disciplinary report is submitted by the teacher or district employee within 24 hours of the removal of any student from their class.
2. If a student is removed from class more than five (5) times in a school year, the ~~school~~-district will notify the parent or guardian of the student's sixth

removal from class and make reasonable attempts to convene a meeting with the student's parent or guardian to discuss the problem that is causing the student to be removed from class.

C. Responsibility for and Custody of a Student Removed from Class

1. A student removed from class is the responsibility of the principal or lawful designee.
2. A student removed from class must report directly to the principal's office and inform the office employees of their arrival. Prior to the student's removal, the teacher or district employee will inform the office of the student's removal, the reason for the removal, and the time of the removal.
3. The teacher will determine if the student requires a district employee to accompany them to the office, and, if so, make the necessary arrangements.

D. Return of a Student Procedure

1. The principal or designee will complete the appropriate follow-up disciplinary consequences and district documentation with the student.
2. The principal or designee readmits the student pursuant to the readmission plan.

E. Notification Procedure

1. The principal or designee determines the necessity of parent/guardian notification resulting from the student being removed from class.
2. The principal or designee will work with the teacher to notify the student of the violation of the discipline rules and resulting disciplinary action.

X. Prior to Dismissal Notification

- A. The principal or designee will provide the Tennessen Warning to the student prior to investigating the disciplinary incident when a dismissal from school may be the result of disciplinary action. The student's parent/guardian will be notified, when possible, prior to the reading of the warning.
- B. The principal or designee will record the notification of the student receiving the Tennessen Warning, including the disciplinary action documentation.
- C. The purpose of the Tennessen Warning, per Minnesota Statute 13.04: "An individual asked to supply private or confidential data concerning the individual will be informed of: (a) the purpose and intended use of the requested data within the collecting government entity; (b) whether the individual may refuse or is legally required to supply the requested data; (c) any known consequence arising from supplying or refusing to supply private or confidential data; and (d)

the identity of other persons or entities authorized by state or federal law to receive the data. This requirement will not apply when an individual is asked to supply investigative data, pursuant to section 13.82, subdivision 7, to a law enforcement officer.”

XI. Dismissal

- A. The school district will not deny due process or equal protection of the law to any student involved in a dismissal proceeding which may result in suspension, exclusion, or expulsion, as those terms are defined in Section III.

The district will not dismiss any student without attempting to use non-exclusionary disciplinary policies and procedures before dismissal proceedings or student withdrawal agreements, as those terms are defined in Section III, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property.

- B. Violations leading to suspension, based upon severity, may also be grounds for expulsion, and/or exclusion. A student may be dismissed on any of the following grounds:

1. Willful violation of any school board policy;
2. Willful conduct that significantly disrupts the rights of others to an education, or the ability of district employees to perform their duties, or district-sponsored activities; or
3. Willful conduct that endangers the student or other students, or surrounding persons, including district employees, or property of the district.

C. Disciplinary Dismissals Prohibited for PreK-Grade 3

1. A student enrolled in PreK-grade 3 is not subject to dismissals under the Minnesota Pupil Fair Dismissal Act.
2. This section does not apply to a dismissal from school for less than one school day, except for a student receiving special education services.
3. Expulsions and exclusions may be used only after resources outlined under non-exclusionary disciplinary policies and practices have been exhausted, and only in circumstances where there is an ongoing serious safety threat to the child or others.

D. Suspension Procedures

1. The school principal or designee will work with the student’s teachers to allow the suspended student to (1) receive timely course materials and other information, and (2) complete daily and weekly assignments and receive teachers' feedback. A suspended student will receive full credit for all

satisfactorily completed schoolwork assigned during the period of the student's suspension.

2. If a student's total days of removal from school exceed 10 cumulative days in a school year, the district will make reasonable attempts to convene a meeting with the student and the student's parent or guardian before subsequently removing the student from school. The purpose of this meeting is to problem-solve and attempt to determine the student's need for assessment or other services or whether the parent or guardian should have the student assessed.
3. Each suspension action will include a readmission plan. The plan may include, where appropriate, a provision for implementing alternative educational services upon readmission which will not be used to extend the current suspension. A readmission plan will not obligate a parent or guardian to provide sympathomimetic drugs to their student as a condition of readmission. School administration will not use the refusal of a parent or guardian to consent to the administration of sympathomimetic drugs to their student or to consent to a psychiatric evaluation, screening, or examination of the student as a ground, by itself, to prohibit the student from attending class or participating in a district-sponsored activity, or as a basis of a charge of child abuse, child neglect, or medical or educational neglect.
4. The district administration may not impose consecutive suspensions against the same student for the same course of conduct, or incident of misconduct, except where the student will create an immediate and substantial danger to self or to surrounding persons or property or where the district is in the process of initiating an expulsion, in which case the district administration may extend the suspension to a total of 15 days.
5. In the case of a student with a disability, the student's individual education plan team will meet in accordance with state and federal law.
6. Alternative education services will be provided to a student who is suspended for more than five (5) consecutive school days. Alternative educational services may include, but are not limited to, special tutoring, modified curriculum, modified instruction, other modifications or adaptations, instruction through electronic media, special education services as indicated by appropriate assessments, homebound instruction, supervised homework, or enrollment in another district or in an alternative learning center selected to allow the student to progress toward meeting graduation standards.
7. The district administration will not suspend a student from school without an informal administrative conference with the student. The informal administrative conference occurs before the suspension, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference occurs as soon as practicable following the suspension. At the informal administrative conference, a district administrator notifies the student of the

- grounds for the suspension, provides an explanation of the evidence the authorities have, and the student may present the student's version of the facts. A separate administrative conference is required for each period of suspension.
8. After district administration notifies a student of the grounds for suspension, district administration may, instead of imposing the suspension, pursue other consequences, including encouraging a parent or guardian of the student to attend school with the student for one day.
 9. A written notice containing the grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan, and a copy of the Minnesota Pupil Fair Dismissal Act, Minn. Stat. §§ 121A.40-121A.56, will be personally served upon the student at or before the time the suspension is to take effect, and upon the student's parent or guardian by mail within 48 hours of the conference.
 10. Effort will be made by the principal or designee at the time of suspension to notify the student's parent or guardian by telephone of a suspension. In the event that the student's parent or guardian is not available for notification of the suspension at the time of the suspension, the student will remain in the school building for the remainder of the school day at a location or at locations designated by the principal or designee.
 11. A conference will be scheduled between the student's parent or guardian and the principal or designee to discuss the suspension, the reasons therefore, and the readmission plan.
 12. If the parent or guardian is dissatisfied with the disposition of the case after a conference with the principal or designee, the parent or guardian may request and will be granted an interview with the superintendent or designee. Neither this interview, nor the conference in item 5 will delay the suspension.
 13. During the period of suspension, the student will be furnished with assignments or alternative opportunities for continued learning. The student is expected to make up all work missed during the time of suspension. The teacher determines appropriate credit for such work based on the district's assessment policy and procedures. The student is readmitted to school following the expiration of the suspension.
 14. In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice will be served upon the student and the student's parent or guardian within 48 hours of the suspension. Service by mail is complete upon mailing.
 15. Notwithstanding the foregoing provisions, the student may be suspended pending the board's decision in an expulsion or exclusion proceeding, provided that alternative educational services are implemented to the extent

that suspension exceeds five (5) consecutive school days.

E. Expulsion and Exclusion Procedures

1. A written recommendation for exclusion or expulsion from the principal with supporting data is submitted to the superintendent.
2. The superintendent will review the case and determine whether or not to recommend exclusion or expulsion to the board.
3. All expulsion and exclusion proceedings will be held pursuant to and in accordance with the provisions of the Minnesota Pupil Fair Dismissal Act, Minn. Stat. §§121A.40-121A.56.
4. No expulsion or exclusion is imposed without a hearing unless the right to a hearing is waived in writing by the student and parent or guardian.
5. The student and parent or guardian are provided written notice of the school district's intent to initiate expulsion or exclusion proceedings. This notice is served upon the student and his or her parent or guardian personally or by certified mail, and contains a complete statement of the facts; a list of the witnesses and a description of their testimony; the date, time, and place of hearing; accompanied by a copy of the Minnesota Pupil Fair Dismissal Act, Minn. Stat. §§ 121A.40-121A.56; a description of the non-exclusionary disciplinary policies and practices accorded the student in an attempt to avoid the expulsion proceedings; and inform the student and parent or guardian of their right to: (1) have a representative of the student's own choosing, including legal counsel at the hearing; (2) examine the student's records before the hearing; (3) present evidence; and (4) confront and cross-examine witnesses. The district will advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from the Minnesota Department of Education (MDE) and is posted on its website.
6. The hearing will be scheduled within 10 days of the service of the written notice unless an extension, not to exceed 5 days, is requested for good cause by the district, student, parent or guardian.
7. All hearings are held at a time and place reasonably convenient to the student, parent or guardian, and will be closed to the public unless the student, parent or guardian requests an open hearing.
8. The district will record the hearing proceedings at district expense, and a party may obtain a transcript at its own expense.
9. The student has a right to a representative of the student's own choosing, including legal counsel, at the student's sole expense. The board, or superintendent, may appoint an attorney to represent the district in any proceeding.

10. If the student designates a representative other than the parent or guardian, the representative must have a written authorization from the student and the parent or guardian providing them with access to and/or copies of the student's records.
11. All expulsion or exclusion hearings take place before, and are conducted by, an independent hearing officer designated by the district, a board member, a committee of the board, or the full board. The hearing will be conducted in a fair and impartial manner. Testimony is given under oath. The hearing officer or board member has the power to administer oaths and issue subpoenas.
12. At a reasonable time prior to the hearing, the student, parent or guardian, or authorized representative is given access to all district records pertaining to the student, including any tests or reports upon which the proposed dismissal action may be based.
13. The student, parent or guardian, or authorized representative, has the right to compel the presence of any district employee or agent or any other person who may have evidence upon which the proposed dismissal action may be based, and to confront and cross-examine any witnesses testifying for the district.
14. The student, parent or guardian, or authorized representative, has the right to present evidence and testimony, including expert psychological or educational testimony.
15. The student cannot be compelled to testify in the dismissal proceedings.
16. The hearing officer, board member, or board committee will prepare findings and a recommendation based solely upon substantial evidence presented at the hearing, which will be made to the board and served upon the parties within two days after the close of the hearing.
17. The board will base its decision upon the findings and recommendation of the hearing officer or board member and render its decision at a meeting held within five days after receiving the findings and recommendation. The board may provide the parties with the opportunity to present exceptions and comments to the hearing officer's findings and recommendation provided that neither party presents any evidence not admitted at the hearing. The decision by the board will be based on the record, will be in writing, and will state the controlling facts on which the decision is made in sufficient detail to apprise the parties and the Minnesota Commissioner of Education of the basis and reason for the decision.
18. A party to an expulsion or exclusion decision made by the board may appeal the decision to the Minnesota Commissioner of Education within 21 calendar days of board action. The decision of the board is implemented during any appeal to the commissioner.

19. The district will report any suspension, expulsion, or exclusion action taken to the appropriate public service agency, when the student is under the supervision of such agency.
20. The district will report, through the MDE electronic reporting system, each expulsion or exclusion within 30 days of the effective date of the action to the commissioner. This report will include a statement of alternative educational services given the student and the reason for, the effective date, and the duration of the exclusion or expulsion. The report will also include the student's age, grade, gender, race, and special education status. The dismissal report will include state student identification numbers of affected students.
21. Whenever a student fails to return to school within 10 school days of the termination of dismissal, a district administrator will inform the student and their parent or guardian by certified mail of the student's right to attend and to be reinstated in the district.
22. For a student who is awaiting enrollment in a new district:
 - a. The district will continue to review the student's schoolwork and grades on a quarterly basis to ensure the student is on track for readmission with the student's peers and is continuing to make progress toward the Minnesota graduation standards. The district will communicate on a regular basis with the student's parent or guardian to ensure that the student is completing the work assigned through the alternative educational services. These services will be provided until the student enrolls in another school or returns to the same school;
 - b. A student receiving school-based or school-linked mental health services in the district will be eligible for those services until the student is enrolled in a new district; and
 - c. The district will provide to the student's parent or guardian information on accessing mental health services, including any free or sliding fee providers in the community. The district will maintain this information on the district website.

XII. Admission or Readmission Plan

A school district administrator will prepare and enforce an admission or readmission plan for any student who is excluded or expelled from school. The plan will include measures to improve the student's behavior, which may include completing a character education program consistent with state law, social and emotional learning, counseling, social work services, mental health services, referrals for special education or 504 evaluation, and evidence-based academic interventions. The plan will include reasonable attempts to obtain parental/guardian involvement in the admission or readmission process and may indicate the consequences to the

student of not improving the student's behavior. The readmission plan will not obligate parents/guardians to provide a sympathomimetic medication for their child as a condition of readmission.

XIII. Notification of Policy Violations

Notification of any violation of this policy and resulting disciplinary action is as provided for in state and federal law and district policy. The teacher, principal, or other school district employee may provide additional notification as deemed appropriate.

In addition, the district will report, through the MDE electronic reporting system, each exclusion or expulsion, each physical assault of a district employee by a student, and each student withdrawal agreement within thirty (30) days of the effective date of the dismissal action, student withdrawal, or assault, to the MDE Commissioner. This report will include a statement of the non-exclusionary disciplinary policies and practices, or other sanction, intervention, or resolution given to the student in response to the assault and the reason for, the effective date, and the duration of the exclusion or expulsion or other sanction, intervention, or resolution. The report will also include the student's age, grade, gender, race, and special education status.

XIV. Student Discipline Records and Reports

The policy of the school district is that complete and accurate student discipline records be maintained. The collection, dissemination, and maintenance of student discipline records are to be consistent with state and federal law, and district policy, including the Minnesota Government Data Practices Act.

The district will annually report data on its use of reasonable force used on any student to correct or restrain the student to prevent imminent bodily harm or death to the student or another.

Any reasonable force used which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint, or confines a child alone in a room from which egress is barred, will be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

XV. Students with a Disability

Students who are currently identified as eligible under the IDEA or Section 504 will be subject to the provisions of this policy unless the student's IEP or 504 Plan specifies a necessary modification.

Prior to the initiation of an expulsion or exclusion of a student with a disability, the school district will follow state and federal laws regarding such a proposal.

When a student who has an IEP is excluded or expelled for misbehavior that is not a manifestation of the student's disability, the district will continue to provide special

education and related services during the period of expulsion or exclusion.

XVI. Detecting and Addressing Chemical Abuse Problems of Students While on School Premises Procedure

- A. The school district has established a chemical abuse pre-assessment team pursuant to Minn. Stat. § 121A.26; and
- B. The district has established teacher reporting procedures to district administration or designee including the chair of the chemical abuse pre-assessment team.

XVII. Open Enrolled Students

The school district may terminate the enrollment of a nonresident student enrolled under an Enrollment Option Program (Minnesota Statutes section 124D.03) or Enrollment in Nonresident District (Minnesota Statutes section 124D.08) at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy (Minnesota Statutes chapter 260A), and the student's case has been referred to juvenile court. The district may also terminate the enrollment of a nonresident student over the age of seventeen (17) enrolled under an Enrollment Options Program if the student is absent without lawful excuse for one or more periods on fifteen (15) school days and has not lawfully withdrawn from school.

XVIII. Discipline Complaint Procedure

- A. Students, parents/guardians, and school district staff may file a complaint and seek corrective action when the requirements of the Minnesota Pupil Fair Dismissal Act, including the implementation of the local behavior and discipline policies, are not being implemented appropriately or are being discriminately applied. See Appendix II for complaint procedure.

XIX. Distribution of Policy

The school district will notify students and parents/guardians of the existence and contents of this policy in such manner as it deems appropriate. Copies of discipline policies in the *Students' Rights and Responsibilities Handbook* are made available to all students and parents/guardians at the commencement of each school year and to all new students and parents/guardians upon enrollment. This policy is also available on the district website, and upon request in each principal's office.

XX. Review of Policy

The principal and representatives of parents/guardians, students, and employees in each school building will confer at least annually to review this discipline policy, determine if the policy is working as intended, and assess whether the discipline policy has been enforced. Any recommended changes will be submitted to the superintendent for consideration by the school board.

Legal References:

Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.26 (School Preassessment Teams)
Minn. Stat. § 121A.29 (Reporting; Chemical Abuse)
Minn. Stat. §§ 121A.40-121A.56 (Minnesota Pupil Fair Dismissal Act)
Minn. Stat. § 121A.575 (Alternatives to Pupil Suspension)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. §§ 121A.60-121A.61 (Discipline and Removal of Students from Class)
Minn. Stat. § 122A.42 (General Control of Schools)
Minn. Stat. § 123A.05 (State-Approved Alternative Program Organization)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.08 (School Boards' Approval to Enroll in Nonresident District; Exceptions)
Minn. Stat. Ch. 125A (Special Education and Special Programs)
Minn. Stat. Ch. 260A (Truancy)
Minn. Stat. Ch. 260C (Juvenile Safety and Placement)
20 U.S.C. §§ 1400-1487 (Individuals with Disabilities Education)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
34 C.F.R. § 300.530(e)(1) (Manifestation Determination)

Cross References:

Policy 413 (Harassment and Violence Prohibition, Student and Employees)
Policy 501 (School Weapons Policy)
Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
Policy 503 (Student Attendance)
Policy 504 (Student Dress and Appearance)
Policy 514 (Bullying Prohibition)
Policy 524 (Electronic Technologies Acceptable Use)
Policy 526 (Student Hazing Prohibition)
Policy 527 (Student Use and Parking of Motor Vehicles, Patrols, Inspections, and Searches)
Policy 532 Use of Crisis Teams and Peace Officers to Remove Students with IEPs from School Grounds
Policy 538 (Student Travel)
Policy 713 (Student Transportation)
Policy 904 (Distribution or Display of Materials on School District Property)

Policy

adopted: 07/21/08
amended: 10/22/12
revised: 07/20/15
revised: 07/17/17

INDEPENDENT SCHOOL DISTRICT NO. 273
Edina, Minnesota

revised: 08/08/22
revised: 10/16/23

APPENDIX I TO POLICY 506

DISCIPLINE GUIDELINES

Every student and employee of Edina Public Schools is entitled to learn and work in a safe school environment. To ensure this safe environment, the school district has established clear student discipline policies, consequences appropriate to behaviors, and a practice to implement these guidelines fairly. These guidelines were developed to help ensure that each and every student is able to learn, discover their possibilities, and thrive.

All PreK-12th grade students are expected to behave in accordance with federal, state, and local laws; district policies and guidelines; and in a way that respects the rights and safety of others. Known violations of federal, state, and local laws will be reported to local law authorities.

The following are district-wide discipline guidelines. These guidelines and the potential consequences apply any time a student is present on district property, participating in a district-sponsored activity, or traveling in a district vehicle. These guidelines and the potential consequences also apply to student behavior that has a nexus to district property or the student's status as a district student. Student conduct that occurs off-campus, but has a nexus to the school environment, may form the basis for school discipline. This specifically includes activities that occur off-campus over the internet, on social media, or through other communications. Listed are the violations and the recommended consequences, although all determinations will be made on a case-by-case basis. Minnesota State High School League consequences may also apply in accordance with its rules and district policy.

A student who accumulates excess violations of these disciplinary guidelines or several infractions for serious behavior may be disciplined in light of the student's overall record. The student and parent/guardian will have a conference with the principal and/or other appropriate employee(s) to make them aware that the student is accumulating excessive infractions. Any student who has been suspended for violations of the guidelines may be recommended for expulsion upon the student's return if the student commits additional offenses of the same nature.

Restitution or restorative justice principles may be utilized when appropriate for the disciplinary infraction. Restorative school discipline practices focus on fostering a sense of community within school environments to prevent conflict, encourage students to accept responsibility for their actions, and rebuild relationships.

The infractions and consequences may be modified or disregarded if circumstances require mitigation or exception (e.g., student whose misbehavior is related to their disability). These discipline guidelines are based on district policies, located on the district's website.

ATTENDANCE

1. ATTENDANCE, TARDINESS, TRUANCY

In addition to the compulsory attendance mandate of state law, the school board recognizes and emphasizes the intrinsic value of attendance each school day by each student. It enables every student to profit to the maximum degree from the enhanced learning environment that full attendance promotes.

Compulsory attendance policies for students under the age of 17 years will be applied in cases of chronic absence or tardiness. Parental/guardian notification will occur when a student is determined to be truant by the school. A student under the age of 17 years with seven or more unexcused absences may be referred to appropriate services.

Attendance disciplinary action is outlined in the district’s attendance policy (Policy 503).

CHEMICAL INFRACTIONS

2. ALCOHOL OR CHEMICALS, POSSESSION OR USE

The possession or use of any alcohol, narcotic, illegal substance, controlled substance, or drug paraphernalia is prohibited while on district property, participating in a district-sponsored activity, or traveling in a district vehicle.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	Social worker intervention Police referral	3-day suspension Police referral
Grades 6-12	1-3 day suspension Police referral	5-day suspension Police referral	10-day suspension Expulsion recommendation Police referral

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

3. ALCOHOL OR CHEMICALS, POSSESSION WITH INTENT TO DISTRIBUTE OR SELL

Selling, distributing, delivery, exchanging, or intending to sell, deliver, exchange, or distribute any alcoholic, narcotic, illegal substance, or controlled substance on district property, while participating in a district-sponsored event or traveling in a district vehicle is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	Student Services referral Police referral	3-day suspension Police referral
Grades 6-12	10-day suspension Expulsion recommendation Police referral		

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

4. MEDICATION MISUSE (OVER THE COUNTER)

Any student in possession of or using an “over the counter” medication must do so in a manner consistent with district policy (see Policy 516 – Student Medication). Selling, distributing, delivering, exchanging, or intending to sell, deliver, exchange, or distribute any “over the counter” medication is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	1-day suspension Student Services referral	1-3 day suspension Student Services referral
Grades 6-12	1-3 day suspension Student Services referral	5-day suspension Student Services referral Police referral	10-day suspension Expulsion recommendation Police referral

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

5. MEDICATION MISUSE (PRESCRIPTION)

Any student in possession of or using prescription medication must do so in a manner consistent with district policy (Policy 516 – Student Medication). Selling, distributing, delivering, exchanging, or intending to sell, deliver, exchange, or distribute any prescription medication is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★ Student Services referral	★ Student Services referral
Grades 4-5	★ Student Services referral	1-2 day suspension Student Services referral	3-5 day suspension Police referral
Grades 6-12	10-day suspension Expulsion recommendation Police referral		

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

6. TOBACCO/NICOTINE USE OR POSSESSION

Possession or use of tobacco/nicotine is prohibited, including e-cigarettes and other items used for the use of tobacco or other illegal substances. Students who congregate in an area where tobacco use has recently occurred (e.g., bathroom stall) will each be considered to have been using tobacco.

Grades	First Offense	Second Offense	Third Offense
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Grades PreK-3	★	★	Same day dismissal Student Services referral
Grades 4-5	★	Same day dismissal	1-day suspension Police referral
Grades 6-12	1-day suspension Police referral	2-3 day suspension Police referral	3-5 day suspension Police referral

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

DANGEROUS AND/OR NUISANCE ITEMS

7. FIREARMS

Minnesota state law requires that school boards *must expel for a period of at least one year* a student who is determined to have brought a firearm to school. The definition of a firearm is found at 18 U.S.C. § 921. The board may modify this expulsion requirement on a case-by-case basis.

Grades	First Offense
Grades PreK-12	10-day suspension; Expulsion recommendation; Police referral

8. FIREWORKS

Possession, distribution, or use of any type of fireworks (sparklers, firecrackers, smoke bombs) or ammunition is prohibited. If it is determined that a student brought such an item to school without intent to harm, the student may not be considered in possession of fireworks. Use of any fireworks that creates a serious disturbance or safety hazard may be considered a violation of “Weapons, Explosives, Incendiary Devices, Ammunition, and Other Dangerous Items.”

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	★	★
Grades 6-12	3-5 day suspension	5-10 day suspension	10-day suspension Expulsion recommendation

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Building administration will consider intent when assigning disciplinary consequences.

9. NUISANCE OBJECTS

Misuse or distribution of any object that causes distractions or a nuisance is prohibited. These objects may include, but are not limited to, laser pointers, lighters, radios, squirt guns, video games, snaps, and stink bombs.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	★	★
Grades 6-12	★	1-day suspension	3-day suspension

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

10. POTENTIALLY DANGEROUS ITEMS

Possessing potentially dangerous items that if misused may be considered dangerous, illegal or could possibly cause harm are prohibited. If it is determined that a student brought such an item to school without intent to harm, the student may not be considered in possession of a weapon. If a student directly or indirectly threatens another person or persons with such an object, the student will be determined to be in possession of a weapon and appropriate action will be taken in accordance with district policy.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	1-day suspension
Grades 4-5	★	1-day suspension	3-day suspension
Grades 6-12	1-day suspension	3-day suspension	5-day suspension

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

11. WEAPONS, EXPLOSIVES, INCENDIARY DEVICES, AMMUNITION, AND OTHER DANGEROUS ITEMS

The possession, real or implied, of weapons, explosives, incendiary devices, ammunition, or other items considered dangerous, illegal or which could cause harm, destruction, or disruption is prohibited. The possession of imitation, non-working, or self-created weapons (i.e., 3D printing) is prohibited. The use or detonation of explosives, weapons, incendiary devices, ammunition, or other items considered dangerous, illegal, or which could cause harm, destruction, or disruption is prohibited. If it is determined that a student brought such an item to school without intent to harm, the student may not be considered in possession.

Grades	First Offense	Second Offense
Grades PreK-3	★	★
Grades 4-5	3-5 day suspension Police referral	10-day suspension; Expulsion recommendation; Police referral

Grades 6-12	10-day suspension; Expulsion recommendation; Police referral	
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(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

DRIVING INFRACTIONS AND TRANSPORTATION

12. DRIVING, CARELESS OR RECKLESS

Driving any motorized or non-motorized vehicle on district property in such a manner as to endanger people or property is prohibited. [These actions apply to the permit, not just the driver. If the permit is suspended, it applies to the permit, which impacts the entire carpool. Carpool members need to be able to trust all drivers in the carpool to drive responsibly.](#)

Grades	First Offense	Second Offense	Third Offense
Grades 9-12	Warning or 1-week to 1-month suspension of Parking Permit depending upon circumstances Police referral	1-week, 1-month, or permanent suspension of Parking Permit for remainder of the year depending upon circumstances Police referral	Suspension of Parking Permit for the remainder of the year Police referral

13. TRANSPORTATION

All rules that apply to building and classroom behavior apply while riding a school bus. Therefore, students may be administered consequences consistent with other school discipline procedures and in accordance with district policy. Students endangering persons or property may lose bus riding privileges immediately and for an indefinite period. Students, grades 6-12, who commit a fourth offense, will be suspended from riding the bus for the remainder of the school year.

Grades	First Offense	Second Offense	Third Offense	Fourth Offense	Fifth Offense
Grades PreK-5	Verbal Warning	★ 1-day bus suspension	★ 3-day bus suspension	★ 5-day bus suspension	Loss of bus riding privilege for school year
Grades 6-12	Verbal Warning	★ 1-3 day bus suspension	5-10 day bus suspension	Loss of bus riding privilege for school year	

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

14. VEHICLE, UNAUTHORIZED PARKING, DISPLAY OF PARKING PERMIT

Not having or not displaying a valid parking permit is prohibited. Parking a vehicle in an unauthorized area is prohibited. Failure to adhere to parking regulations may result in towing

without warning. In addition, students and their entire carpool are subject to temporary or permanent loss of parking permits.

Grades	First Offense	Second Offense	Third Offense
Grades 9 -12	Immobilization of vehicle and \$30 fine	Immobilization of vehicle and \$60 fine	Immobilization of vehicle and \$90 fine

15. VEHICLE, STEALING PERMIT, FORGING PERMIT, FALSE PERMIT

Stealing, forging, or using a false permit will result in a school suspension and the loss of parking privileges.

PHYSICAL INFRACTIONS

16. ASSAULT

Committing an act with intent to cause fear in another person of immediate bodily harm or death or intentionally inflicting or attempting to inflict bodily harm upon another person is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	Same/next day dismissal 1-2 day suspension Student Services referral	Same/next day dismissal 3-day suspension Student Services referral
Grades 4-5	1-2 day suspension Student Services referral	3-day suspension Student Service /Police referral	10-day suspension Expulsion recommendation Police referral
Grades 6-12	3-5 day suspension Student Services referral	10-day suspension Expulsion recommendation Police referral	

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services. Administrative discretion to jump a level based on severity of situation.

17. ASSAULT, AGGRAVATED

Committing an assault upon another person with a weapon or an assault that inflicts great bodily harm upon another person is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	2-5 day suspension Student Services referral	5-10-day suspension Police referral
Grades 4-5	5-day suspension Student Services referral	10-day suspension Expulsion recommendation	

		Police referral	
Grades 6-12	10-day suspension Expulsion recommendation Police referral		

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

18. FIGHTING

Engaging in any form of fighting where blows are exchanged is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★ Student Services referral
Grades 4-5	★	★ Student Services referral	Same/next day dismissal Student Services referral
Grades 6-12	1-3 day suspension Student Services referral	3-5 day suspension Student Services referral	10-day suspension Expulsion recommendation

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

19. PUSHING, SHOIVING, SCUFFLING

Physical contact that could harm others, but is not defined as an assault or fighting, is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-2	★	★	★
Grades 3-5	★	★	★
Grades 6-12	★	1-3 day suspension	3-5 day suspension

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

20. SEXUAL MISCONDUCT

Engaging in nonconsensual sexual intercourse or sexual contact with another person including

intentional touching of clothing covering a person's intimate parts, intentional removal or attempted removal of clothing covering a person's intimate parts, or clothing covering a person's undergarments, if the action is performed with sexual or aggressive intent, is prohibited. Indecent exposure is also prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★ Student Services referral	★ Student Services referral
Grades 4-5	★	Same/next day dismissal Student Services referral	2-day suspension Student Services referral
Grades 6-12	10-day suspension Expulsion recommendation Police referral		

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

PROPERTY INFRACTIONS

21. ARSON

The intentional setting of a fire that results in, or could have potentially resulted in, the destruction or damage to district property or other property or that endangers or potentially endangers others by means of fire is prohibited.

Grades	First Offense
Grades PreK-12	10-day suspension; Expulsion recommendation; Police referral

22. BREAKING AND ENTERING

Entering a secured district location, after school hours, using an unauthorized mechanism of entering is prohibited.

Grades	First Offense	Second Offense
PreK-3	★	★
Grades 4-12	5-day suspension Police referral	10-day suspension Expulsion recommendation Police referral

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

23. FIRE EXTINGUISHER, UNAUTHORIZED USE

Fire extinguishers are important tools that are needed in potentially life-threatening fires. All other uses are prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	Same/next day dismissal	2-day suspension
Grades 6-12	★	3-5 day suspension Police referral	10-day suspension Expulsion recommendation Police referral

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

24. ROBBERY OR EXTORTION

Taking property from another person by use of force, threat of force compelling acquiescence, or under false pretenses is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★ Same/next day dismissal
Grades 4-5	★	Same/next day dismissal	2-day suspension
Grades 6-12	3-5 day suspension Police referral	10-day suspension pending further investigation** Expulsion recommendation Police referral	

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

(**) Indicates further investigation may result in a reduction of suspension or a recommendation for expulsion.

25. SECURITY SYSTEM TAMPERING

Any action that is intended to deactivate, damage, or destroy any security system of the district is prohibited. This action includes, but is not limited to, the disabling of or tampering with a district security camera or an automatic locking door apparatus.

Grades	First Offense	Second Offense	Third Offense
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Grades PreK-3	★	★	★
Grades 4-5	★ Same/next day dismissal Police referral	1-day suspension Police referral	1-3 day suspension Police referral
Grades 6-12	1-3 day suspension Police referral	3-5 day suspension Police referral	10-day suspension Expulsion recommendation Police referral

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

26. THEFT, RECEIVING OR POSSESSING STOLEN PROPERTY

The unauthorized taking, using, transferring, hiding, or possessing of the property of another person without the consent of the owner or the receiving of such property is prohibited. Restitution, when appropriate, will be required.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	Same/next day dismissal	2-day suspension
Grades 6-12	1-3 day suspension	3-5 day suspension Police referral	10-day suspension Expulsion recommendation Police referral

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

27. TRESPASSING

Remaining on school property without authorization is prohibited. Students are not to go into other district buildings unless they have permission from the building administrator or are attending a district-sponsored event. Any student on suspension who goes to a district location without permission is subject to being charged with trespassing and an increase in suspension time. Admitting others through a locked or secured entrance without the permission of district employees is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	★	Same/next day dismissal

Grades 6-12	1-day suspension	1-3 day suspension	5-10 day suspension
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(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

28. VANDALISM, MINOR ACTS (LESS THAN \$500)

Littering, defacing (including placement of graffiti), cutting, damaging, or destroying property that belongs to the district or other individuals/entities is prohibited. Vandalism is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	Same/next day dismissal	2-day suspension
Grades 6-12	1-3 day suspension Police referral	5-day suspension Police referral	10-day suspension; Expulsion recommendation; Police referral

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

29. VANDALISM, MAJOR ACTS (MORE THAN \$500)

Littering, defacing (including placement of graffiti), cutting, damaging, or destroying property that belongs to the district or other individuals/entities is prohibited. Vandalism is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	Same/next day dismissal	4-5 day suspension
Grades 6-12	10-day suspension; Expulsion recommendation Police referral		

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

SCHOLASTIC DISHONESTY

30. DISHONESTY, SCHOLASTIC

Scholastic dishonesty that includes, but is not limited to, cheating on school assignments or tests, plagiarism, or collusion is prohibited. Academic consequences may also be assigned.

Grades	First Offense	Second Offense	Third Offense
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Grades PreK-3	★	★	★
Grades 4-5	★	★	1-3 day suspension
Grades 6-8	★	1-day suspension	1-3 day suspension
Grades 9-12	★ Student Services referral	1-day suspension	3-10 day suspension

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

TECHNOLOGY INFRACTIONS

31. ELECTRONIC DEVICES, MISUSE OF

Rules relating to the possession and/or use of cell phones and/or personal electronic mobile devices in school are dependent upon the grade level of the individual student. Students are not allowed to use cell phones or personal electronic mobile devices at the elementary level during the hours of the school day, unless specifically directed otherwise by a district employee. High school and middle school students may use cell phones or personal electronic mobile devices at the discretion of a teacher and in accordance with school policy, and only in a way that is not disruptive to the educational process including use in class or in any way that sacrifices, or potentially sacrifices, academic integrity (see also Dishonesty, Scholastic, and Photographic Device Misuse).

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	★	★
Grades 6-8	★	★	1-day suspension
Grades 9-12	★	1-day suspension	3-day suspension

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

32. PHOTOGRAPHIC OR RECORDING DEVICE MISUSE

Use of any photographic or recording device, film camera, digital camera, cell phone camera, or video camera to capture, record, transmit, and/or post the words or sounds (i.e., audio) and/or images (i.e., pictures/video) of any student, staff member, or other person without their permission, and/or which impinges upon the rights of others, is prohibited. This prohibition includes the distribution or receipt of a picture(s)/recording that impinges upon the personal privacy of another. Misuse of any device in a school locker room, school bathroom, or elsewhere in a way that violates the personal privacy of an individual may result in the immediate initiation of the expulsion process.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-5	★	★	★
Grades 6-12	1-2 day suspension	3-5 day suspension	5-day suspension

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

33. TECHNOLOGY AND TELECOMMUNICATIONS, MISUSE

Misuse of technologies, equipment, or network; deletion or violation of password-protected information, computer programs, data, passwords, or system files; inappropriate accessing of files, directories, and Internet sites; deliberate contamination of the system; unethical use of information; or violation of copyright laws are prohibited. In addition, network access may be monitored and/or limited as a result of technology and/or telecommunication misuse.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-5	★	★	★ Network access limited or monitored for the rest of the year.
Grades 6-12	★	★	10-day suspension <i>and</i> access limited or monitored indefinitely. Expulsion recommendation.

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

34. TECHNOLOGY & TELECOMMUNICATIONS, BREACH OF

The deliberate breach of the district network and technology resources is prohibited, and may result in disciplinary actions, including but not limited to suspension, police referral, and recommendation for expulsion.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-12	1-3 day suspension. Student Services referral.	3-5 day suspension. Police referral.	10-day suspension. Police referral. Recommendation for expulsion.

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

THREATENING AND/OR DISRUPTIVE BEHAVIOR

35. RACISM, RELIGIOUS-BASED DISCRIMINATION, XENOPHOBIA, SEXUAL ORIENTATION AND GENDER IDENTITY DISCRIMINATION

Student misconduct based on race, religion, country of origin, sexual orientation, or gender identity that includes, but is not limited to, inappropriate and harmful comments, slurs, jokes, pictures, objects, threats, and/or intimidation.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★ Student Services referral	★ Student Services referral
Grades 4-5	★	Same/next day dismissal Student Services referral	1-2 day suspension Student Services referral
Grades 6-8	1-3 day suspension Student Services referral	3-5 day suspension Student Services referral	10-day suspension pending further investigation** Student Services referral
Grades 9-12	3-5 day suspension Student Services referral**	10-day suspension pending further investigation** Student Services referral	10-day suspension pending further investigation** Student Services referral

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Restorative actions in these cases need to include an educational component. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

(**) Indicates further investigation may result in a reduction of suspension or a recommendation for expulsion.

36. ABUSE, VERBAL

The use of language that is obscene, threatening, intimidating, or inflammatory, or that degrades other people is prohibited. Verbal abuse may also be addressed under the guidelines for harassment and/or bullying, when appropriate.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★ Student Services referral	★ Student Services referral
Grades 4-5	★	Same/next day dismissal Student Services referral	1-2 day suspension Student Services referral
Grades 6-8	1-2 day suspension	2-3 day suspension	3-5 day suspension

Grades 9-12	1-3 day suspension	3-5 day suspension	10-day suspension Expulsion recommendation
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(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

37. BOMB THREAT OR TERRORISTIC THREAT

Making, publishing, or conveying in any manner a bomb threat or any other type of terroristic threat pertaining to a school location or event is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★ Student Services referral	★ Student Services referral	★ Student Services referral
Grades 4-5	5-day suspension Police referral	10-day suspension Police referral	10-day suspension Expulsion recommendation Police referral
Grades 6-12	10-day suspension Expulsion recommendation Police referral		

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

38. BULLYING OR INTIMIDATING BEHAVIOR

Bullying or intimidating behavior of any type, including through the use of technology and the Internet, is prohibited. Bullying or intimidating behavior may also be addressed under the guidelines for harassment and/or verbal abuse, when appropriate.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★ Student Services referral	★ Student Services referral
Grades 4-5	★	Same/Next day dismissal Student Services referral	1- 2 day suspension Student Services referral
Grades 6-12	★	1-3 day suspension Student Services referral	2-10 day suspension Student Services referral

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

39. DISORDERLY CONDUCT

Disorderly conduct is prohibited. Disorderly conduct is an act that the student knows or has reasonable grounds to know will alarm, anger, disturb others, or provoke an assault or breach of the peace. Disorderly conduct may also be engaging in offensive, obscene, abusive, boisterous, or noisy conduct or gestures, or offensive, obscene, or abusive language tending reasonably to arouse alarm, anger, or resentment in others.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★ Student Services referral
Grades 4-5	★ Student Services referral	Same/next day dismissal	1-day suspension
Grades 6-12	1-day suspension Student Services referral	2-5 day suspension	10-day suspension Expulsion recommendation

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

40. DISRUPTIVE OR DISRESPECTFUL BEHAVIOR

Disruptive or disrespectful behavior is prohibited. Disruptive or disrespectful behavior is language or behavior that disrupts or threatens to disrupt the school environment.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	★	Same/next day suspension
Grades 6-8	★	★	1-3 day suspension
Grades 9-12	★	1-day suspension	3-day suspension

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

41. FIRE ALARM, FALSE

Intentionally giving a false alarm of a fire or tampering or interfering with any fire alarm, fire alarm system, or sprinkler system is prohibited.

Grades	First Offense	Second Offense	Third Offense
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Grades PreK-3	★	★ Student Services referral	★ Student Services referral
Grades 4-5	Same/next day dismissal Police referral	2-day suspension Police referral	3-day suspension Police referral
Grades 6-12	5-day suspension Police referral	10-day suspension Expulsion recommendation Police referral	

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

42. GAMBLING

Gambling, including but not limited to, playing a game of chance for stakes or possession of gambling devices (including machines, video games, and other items used to promote a game of chance) is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	Same/next day dismissal	2-day suspension
Grades 6-12	★	1-3 day suspension	3-5 day suspension

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

43. HARASSMENT OR RETALIATION

Harassment and violence because of race, color, creed, religion, national origin, sex, marital status, parental status, status with regard to public assistance, disability, sexual orientation, or age, as defined in the district policy, are prohibited. Reprisal or retaliation for a complaint of harassment is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★ Student Services referral	★ Student Services referral
Grades 4-5	★	Same/next day dismissal Student Services referral	1-2 day suspension Student Services referral
Grades 6-8	★	1-3 day suspension	3-5 day suspension

Grades 9-12	3-5 day suspension Student Services referral	10-day suspension pending further investigation** Student Services referral	10-day suspension pending further investigation** Student Services referral
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(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

(**) Indicates further investigation may result in a reduction of suspension or a recommendation for expulsion.

44. HAZING

Hazing activities of any type are prohibited at all times. Hazing means committing an act against a student, or coercing a student into committing an act, that creates a substantial risk of harm to a person, in order for the student to be initiated into or affiliated with a student organization, or for any other purpose. Specific examples of hazing are found in Policy 526 - Student Hazing Prohibition. Hazing, by its very nature, often occurs off school grounds, after school hours, on non-school days, and during summer months. Students are advised that hazing is prohibited whenever and wherever it occurs.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-5	★	★	★
Grades 6-12	1-3 day suspension	3-5 day suspension	10-day suspension Expulsion recommendation

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

45. INSUBORDINATION

A deliberate refusal to follow an appropriate direction or to identify oneself when requested is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	★	Same/next day dismissal
Grades 6-12	★	1-3 day suspension	3-5 day suspension

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

46. THREATENING GROUP ACTIVITY

Threatening group-related activity, the use of graffiti emblems, symbolism, hand signs, slang, tattoos, jewelry, discussion, clothing, etc. are prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★ Student Services referral
Grades 4-5	★	★ Student Services referral	Same/next day dismissal Student Services referral
Grades 6-12	3-day suspension Student Services referral	5-day suspension	10-day suspension Expulsion recommendation

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

47. THREATS OF PHYSICAL HARM TOWARD STUDENTS, EMPLOYEES, OR OTHER PERSONS
The use of language that is blatantly threatening or intimidating that could be interpreted as a death threat or insinuating the infliction of serious bodily harm upon students, employees, or other persons is prohibited. Making comments that could be interpreted as death threats or insinuating the infliction of serious bodily harm upon students, employees, or other persons is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	5-day suspension	10-day suspension Expulsion recommendation Police referral	
Grades 6-12	10-day suspension Expulsion recommendation Police referral		

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

OTHER BEHAVIOR INFRACTIONS

48. DRESS AND APPEARANCE

This district encourages students to be dressed and groomed appropriately for school activities. This is a joint responsibility of the student and the student's parent(s) or guardian(s). Further detail on Student Dress and Appearance is described in Policy 504.

Grades	First Offense	Second Offense	Third Offense
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Grades PreK-12	★ Student Services referral	★ Student Services referral	★ Student Services referral
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(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration. Student Services referral should involve counselor, social worker, psychologist, case manager, or other support services.

49. FALSE REPORTING

Intentionally reporting false information about the behavior of a student or employee is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	★	1-3 day suspension
Grades 6-12	1-3 day suspension	3-day suspension	3-5 day suspension

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

50. RECORDS OR IDENTIFICATION FALSIFICATION

Falsifying signatures or data, misrepresenting identity, or forging notes is prohibited.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★
Grades 4-5	★	★	Same/next day dismissal
Grades 6-8	★	1-3 day suspension	3-5 day suspension
Grades 9-12	1-day suspension	3-day suspension	3-5 day suspension

(★) Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.

51. SECRET SOCIETIES (FRATERNITIES/SORORITIES)

Membership in secret fraternities, sororities, and clubs is prohibited throughout the district.

Grades	First Offense	Second Offense	Third Offense
Grades PreK-3	★	★	★

Grades 4-5	★	★	★
Grades 6-12	★	1-3 day suspension	3-5 day suspension

(★) *Indicates opportunity for restorative practices and potential disciplinary action assigned by building administration.*

52. UNIQUE SITUATIONS

Discipline situations not covered by these guidelines will be handled on a case-by-case basis. Behaviors that are willful and disruptive or potentially harmful are included. Unique or special situations at a particular school may call for an adjustment in the discipline policies to meet the school or district’s needs.

Appendix

established: 07/18/11
revised: 10/22/12
revised: 08/19/13
revised: 07/30/14
revised: 07/20/15
revised: 07/17/18
revised: 08/08/22
revised: 10/16/23

INDEPENDENT SCHOOL DISTRICT NO. 273
Edina, Minnesota

APPENDIX II TO POLICY 506

DISCIPLINE COMPLAINT PROCEDURE

Students, parents/guardians or staff may file a complaint and seek corrective action when they believe the requirements of the Minnesota Pupil Fair Dismissal Act, including the implementation of the local behavior and discipline policies, are not being implemented appropriately or are being discriminately applied. Edina Public Schools prohibits reprisal or retaliation against any person who asserts, alleges, or reports a complaint.

The administrator receiving the complaint will, within three days of receiving the complaint, determine the nature and scope of the investigation and follow-up procedures. The administrator or a designated investigator will ascertain details concerning the complaint, provide an opportunity for involved parties to submit additional information, and respond promptly concerning the status of the matter including any appropriate action or corrective measure that was taken, to the extent permitted by law. A written determination to the complainant that addresses each allegation and contains findings and conclusions will be provided upon completion of the investigation. If the investigation finds the requirements of district policy were not implemented appropriately, a corrective action plan to correct the student's record and provide training for staff involved will be provided.

Families who are a party to an exclusion or expulsion decision may appeal the decision to the commissioner of education within 21 calendar days of school board action. An expulsion appeal form can be found on the MDE website at education.mn.gov/MDE/fam/disc/exp/.

Date of Complaint: _____

Student Name: _____

Student Signature: _____

Parent/Guardian or Staff Name: _____

Parent/Guardian or Staff Signature: _____

Description of Complaint:

Form
adopted: 10/16/23

Non-Instructional Operations and Business Services

Food and Nutrition Services Program

I. Purpose

This policy defines the responsibilities of the school district's food and nutrition services program.

II. General Statement of Policy

The school district recognizes the role proper nutrition has in student learning. The district is committed to providing appropriate school breakfast programs, school lunch programs and other related food service programming. The food and nutrition services program will follow state and federal guidelines when providing school breakfast and school lunch programs.

III. Responsibility

- A. The food and nutrition services manager will be responsible for administering the food and nutrition services program. This includes planning and assessing requirements, training and inservice, budgeting and financial management, and supervision.
- B. The food and nutrition services manager reports to the director of **finance and operations** ~~business services~~ who will serve as the district administrator for the food and nutrition services program.
- ~~C. The student wellness committee is responsible for monitoring this policy. (see Policy 533 – Student Wellness).~~

IV. Guidelines

- A. The food and nutrition services program will be a self-supporting program and utilize maximum reimbursements provided through various state and federal programs in which it participates. **Every student will receive one (1) free breakfast and one (1) free lunch each school day.**
- B. The program will follow nutrient standard menu planning guidelines. Current nutrition knowledge will also play a critical function in this process. Substitutions and accommodations to the regular meal plan will be made for students who are unable to eat school meals **due to** ~~because of their disabilities relating to~~ special dietary needs when the need is certified and based on a prescription written by a licensed physician and there is a 504 Plan in place for the student. ~~(Rehabilitation Act of 1973, Section 504 and Americans with Disabilities Act~~

~~(ADA) of 1990).~~

- C. The food and nutrition services manager will coordinate food service operations in each district building. Use of the kitchen facilities outside of the food and nutrition services program must meet the established [policy](#) guidelines, ~~of Policy 902—Use of School District Facilities and Equipment,~~ and the user must obtain a license for a special use permit from the City of Edina.
- D. No sales ~~or serving~~ of food and beverages other than by the food and nutrition services program will take place between the hours of ~~7:00 AM and 2:00 PM~~ [midnight and 30 minutes before the end of the school day](#) without prior approval of the food and nutrition services manager and district administration. No other organizations, without approval of the food and nutrition services program manager and district administration, will be allowed to sell or serve the following items: entrees, soups, salads, sandwiches, desserts, breakfast items, and other items considered meals. Such approved sale must adhere to the following conditions:
 - 1. The sale meets legal requirements.
 - 2. The sale is offered by a school-sponsored organization and the profits will be used to enhance specific district programming.
 - 3. The sale must meet local and state health and safety regulations, and the necessary permit work is completed.
- E. The food and nutrition services program will strive to promote positive nutrition messages through the food that it serves for school meals and through educational materials in the district. All food items sold through the reimbursable meal lines will adhere to the [USDA](#) guidelines. ~~defined by USDA No. 210.11.~~
- ~~F. Free, reduced and paid meals will be offered to students, and the food and nutrition services program will follow all regulations related to this offering.~~
- G. F. The food and nutrition services program will offer a catering service for various district functions. District organizations and schools are encouraged to access this catering service.

V. School Meal Accounts

[The director of finance and operations and the food and nutrition services manager will be responsible for monitoring the financial standing of school meal accounts and applying the following regulations.](#)

- A. [Every student will receive one \(1\) free breakfast and one \(1\) free lunch each school day. All additional meal purchases, including breakfast, lunch, second lunches, and a la carte items are to be prepaid before meal service begins.](#)

Payments can be made through the district's electronic payment system or at the school building. A student who does not have sufficient funds will not be allowed to charge a la carte items or a second meal or entree until additional money is deposited in the student's account. Second lunches and/or entrees will not be removed if the student has an outstanding meal balance.

- B. The school district will make reasonable efforts to notify families when meal account balances are low or fall below zero. Reminders for payments of outstanding student meal balances will not demean or stigmatize any student participating in the school lunch program, including, but not limited to, dumping reimbursable meals, withdrawing a reimbursable meal that has been served, announcing or listing students' names publicly, providing alternative meals not specifically related to dietary needs; providing non-reimbursable meals; or affixing stickers, stamps, or pins.
- C. ~~Authorized~~ Parents/guardians of students who have negative meal account balances will be asked to make payments eliminating the negative balance of their account. Families who request payment plans will be accommodated at the discretion of the director of finance and operations and the food and nutrition services manager.
- D. Student meal account balances that have been negative for 120 days or more as of June 30 of a given year will be considered uncollectible and written-off as bad debt. The review and classification of negative student meal accounts as bad debt will be conducted by the director of finance and operations. Bad debts will be recorded as an operating loss in the general fund as well as a transfer of cash from the general fund to the Food Service Fund. Any amounts written-off as operating losses in the general fund that are subsequently recovered will be recorded as revenue in the general fund. The district will not utilize collections agencies to recover unpaid school meal debts.
- E. Records of negative student account balances that are deemed uncollectible and classified as bad debt will be maintained in accordance with federal regulations. The following records will be maintained to document the appropriate treatment of bad debts:
 - 1. evidence of efforts to collect unpaid meal charges in accordance with the district's adopted unpaid meal charge policy;
 - 2. evidence that collection efforts fell within the timeframe and methods established by the district's adopted meal charge policy;
 - 3. evidence that debts considered uncollectible were written off as operating losses in the general fund of the district and;
 - 4. evidence that debts written off as operating losses were returned to the food service fund using non-federal sources.

- F. Donations made to the district for the purpose of relieving negative student meal accounts will be accepted with appreciation by the school board at a regular meeting and deposited into the general fund of the district. Donations will not be applied to the accounts of specific students or schools unless specified by the donor. Donations will generally be applied to negative student meal accounts on a first in, first out basis and in the following order: negative accounts belonging to students who qualify for educational benefits, negative accounts of students who are not eligible for free or reduced-price meals but demonstrate economic need, negative accounts deemed uncollectible.

Legal References:

Section 504 of the Rehabilitation Act of 1973

Americans with Disabilities Act (ADA) of 1990

National School Lunch Program, School Breakfast Program, Child and Adult Care, and Food Program Regulations, 1988

USDA § 210.11 (Food and Nutrition Service)

7 C.F.R. § 210.9(b)(17) (National School Lunch Program Requirements for School Food Authority Participation)

7 C.F.R. § 210.15(b) (National School Lunch Program Reporting and Recordkeeping)

Minn. Stat. § 124D.111, subd. 1 (School Meals Policies; Lunch Aid, Food Service Accounting)

Cross References:

~~Policy 533 (Student Wellness)~~

Policy 902 (Use of School District Facilities and Equipment)

Policy adopted: 11/08/10

Revised: 09/22/14

Revised: 04/11/16

INDEPENDENT SCHOOL DISTRICT NO. 273

Edina, Minnesota

Buildings and Sites

Closing of District Facilities Due to Hazardous Weather or Other Emergency Conditions

I. Purpose

This policy defines the procedures and public notification for the closing of school district facilities due to hazardous weather or other emergency conditions.

II. General Statement of Policy

The superintendent or designee is empowered to close any or all school district facilities or to alter the start or ending time of a school or program in the event of hazardous weather or conditions that threaten the health and safety of students or district employees.

III. General Factors

Factors to be considered in the decision to close a facility or to alter the starting or ending time of a school or program, include:

- A. Existing and predicted weather conditions.
- B. Advice of the transportation supervisor concerning driving, drivers, traffic, and parking conditions affecting all transportation, public and private.
- C. Actual occurrence or imminent possibility of any emergency condition that would make programs or facilities operation difficult or dangerous.
- D. Inability of employees to report to duty, which might result in inadequate operation of district facilities, or deficient supervision or instruction of students.
- E. Discussion with neighboring school districts experiencing similar weather or emergency conditions.

IV. Notification

- A. Emergency closing, late start, and early release (“emergency closing”) procedures will be publicized each school year, and actual emergency closings will be announced through school district communication mediums and local media outlets.

- B. When emergency closings occur, employees will observe the terms of their respective ~~contracts~~ [work agreements](#) concerning reporting for work.
- C. ~~Each school or district facility will develop a facility plan detailing procedures for facility-specific emergency closing. The facility plan will be in accord with overall district procedures and guidelines.~~

Cross Reference:
Policy 806 (Emergency Management)

Policy
adopted: 06/21/10
Revised: 11/18/13
Reviewed: 04/17/1

INDEPENDENT SCHOOL DISTRICT [NO. 273](#)
Edina, Minnesota

Appendix I to Policy 807

GUIDELINES FOR CANCELLING AFTER-SCHOOL ACTIVITIES

1. When the school district is closed ~~prior to the start of the school day~~ due to hazardous weather, all buildings are closed to activities and building use, unless otherwise designated under paragraph 7 below. District offices and the district's **building and grounds** and transportation departments **may remain** ~~may need to be~~ open to facilitate **building cleaning, maintenance, and** the removal of snow and ice. ~~so that school can reopen the following day.~~
2. When an individual school **or program** is closed due to building-related problems, a determination about after-school activities **including community education programs** will be made **in consultation with the superintendent or designee,** ~~with the principal, superintendent or designee,~~ **the director of community education and strategic partnerships, and** director of buildings and grounds. ~~and the facility scheduler, as may be necessary.~~
3. On occasions when ~~school is in session but~~ weather concerns arise after school has begun, a decision ~~must~~ **will** be made about activities and/or building usage scheduled after school. ~~A~~ **The** decision will be made on a district-wide basis by the superintendent or designee. This decision will be made and communicated as early as possible but may not always be made by the close of the school day. Upon closure, notification will be initiated by the director of ~~business services~~ **finance and operations** or designee, **and distributed by the director of marketing and communication or designee.**
4. All school/building closure announcements will be posted as soon as practical on the district website and distributed via appropriate communication channels, and sent to local media outlets.
5. For county, state, or other multijurisdictional events, a separate determination will be made by the superintendent or designee.
6. Saturday and Sunday events may also need to be cancelled due to hazardous weather or building-related problems. The superintendent or designee will make a decision on a district-wide basis. Upon closure, notification will be initiated by the director of ~~business services~~ **finance and operations** or designee, **and distributed by the director of marketing and communication or designee.**
7. Offsite events and Minnesota High School League sponsored special events (e.g., hockey, skiing, tournaments) need special consideration because the venues have been reserved. The superintendent or designee and **assistant principal of activities** ~~director~~ will make a determination regarding these events. ~~An announcement~~ **Notification** will be initiated by the director of ~~business services~~ **finance and operations** or designee, **and distributed by the director of marketing and**

communication, and assistant principal of activities or their designees when activities are cancelled.

Appendix
Reviewed 04/17/17

Buildings and Sites

Safety and Security of Students, Employees, Visitors, Buildings, and Grounds

I. Purpose

This policy defines the security requirements for school district buildings and grounds in order to ensure the safety of students, employees, and visitors.

II. General Statement of Policy

The school district strives to provide a safe and secure learning and working environment for all district learners, employees, and visitors and to protect the physical assets of the district from damage or harm.

To ensure general security, access to buildings ~~must~~ will be restricted to those who have legitimate business within the buildings or on the grounds of the school district. A district-wide security plan and individual building plans will be established and maintained. The ~~director of buildings and grounds~~ director of media and technology services is responsible for implementation of this policy, including all necessary reporting.

III. Program Oversight

A. The ~~director of buildings and grounds~~ director of media and technology services will coordinate the district's security program. The director will: ~~facilitate a safety and security committee which is responsible for the following:~~

- ~~Ensuring~~ Ensure compliance with federal, state, and local laws related to safety and security
- ~~Ensuring~~ Ensure compliance with this policy and pPolicy 806 (Emergency Management)
- ~~Developing~~ and ~~implementing~~ procedures and practices to enhance the charge of this policy at the district and site levels
- ~~Completing~~ Complete timely debriefs and/or after action reports reflections of safety and security events which have occurred in the district
- Collaborate with stakeholders on all safety and security measures

B. In compliance with Policy 806 (Emergency Management), all buildings will have a BERT. This team should be composed of several members who do not

have direct responsibility for supervision of students. Licensed teaching staff can make up some subset of the BERT, but should not be the only members. The building administrator or a designee will serve as lead of this team. Annually, buildings will review and train their members. A copy of this BERT team list will be shared with the superintendent's office and the director of media and technology services.

~~A District Emergency Response Team (BERT)~~ The DERT will be established at the district level. This team will consist of all cabinet members. Additional members will include the director of buildings and grounds, the building and grounds manager, and the supervisor of transportation services. In the event of a crisis, the DERT may enlist additional staff members for support.

~~B. The safety and security committee will meet at least quarterly, and will include a representative from:~~

- ~~● Community Education~~
- ~~● District Media and Technology~~
- ~~● Building Principals (2, with the intent to choose one elementary and one secondary)~~
- ~~● Police liaison~~

IV. District-wide Responsibilities

A. Doors to all buildings are locked during the school day except:

1. The secured main entrance access door to each school building;
2. Any door under the direct observation of an employee or volunteer assigned the responsibility to monitor the door; and
3. Doors leading to non-K-12 sections of the Edina Community Center.

B. The main entrance to each building will be posted as the main entrance and a notice will be posted directing visitors to check in.

C. All adults in the buildings during the school day must wear identification badges.

1. All employees are required to wear an official Edina Public Schools identification badge at all times. An employee who forgets his or her their identification badge must obtain a temporary badge from the school office.
2. All visitors are required to obtain a visitor badge that must be returned at the end of the visit or be dated in such a way as to make it obsolete at the end of the day.

3. Each employee is responsible for approaching a visitor not wearing a visitor badge and offering to escort or direct that person to the building office.

D. After-hours safety of students and employees:

1. Any non-district group or organization using school district facilities must provide adequate supervision to all group members in accordance with Policy 902 – Use of School District Facilities and Equipment. Adequate supervision includes an adult of appropriate gender ~~is present in~~ **supervising** the locker room any time persons under the age of 18 are using the locker room.
2. All district groups or organizations ~~must~~ **will** ensure an adult of appropriate gender ~~is present in~~ **supervises** the locker room any time persons from district group or organization who are under the age of 18 are using the locker room.
3. An employee who is in the building before or after normal building hours is encouraged to lock the door of ~~his or her~~ **their** room and take other appropriate steps to ensure ~~his or her~~ **their** personal safety.

V. Building Specific Responsibilities

- A. Each building ~~must~~ **will** develop a plan addressing security issues unique to that site. The building plan may not contradict this policy.
- B. The building plan ~~must~~ **will** be reviewed annually and any changes submitted to the ~~director of buildings and grounds~~ **director of media and technology services** prior to ~~August 1~~ **the start** of each **school** year.
- C. Each building plan ~~must~~ **will** address after-hours safety of students and employees who may be using the building.
- D. Any building may request a variance to the above responsibilities, in writing, to the ~~director of buildings and grounds~~ **director of media and technology services** providing the rationale for the variance, how security will be maintained with the variance in place, and the process used by the building in determining the building variance need. The final decision to approve or disapprove the variance request will be made by the superintendent and reported to the school board.
- E. The building administrator is responsible for ~~administration~~ **implementation** of this policy and the building plan.
- F. The building administrator ~~must~~ **will** report all critical security incidents to the ~~director of buildings and grounds~~ **director of media and technology services**.

VI. Responsibilities of the ~~director of buildings and grounds~~ [director of media and technology services](#).

- A. ~~Must~~ [Will](#) maintain a current set of building security plans.
- B. ~~Must~~ [Will](#) maintain a log of all reported security incidents.
- C. ~~Must~~ [Will](#) arrange for necessary training of employees to ensure proper implementation of this policy.

Cross Reference:

[Policy 806 \(Emergency Management\)](#)

Policy 902 (Use of School District Facilities and Equipment)

Policy
adopted: [07/19/10](#)
~~R~~revised: 11/18/13
[revised](#) [05/15/17](#)

INDEPENDENT SCHOOL DISTRICT [NO. 273](#)
Edina, Minnesota

Community Relations

Use of School District Facilities and Equipment

I. Purpose

This policy provides guidelines for community use of school district facilities and equipment. The district is committed to making its facilities and equipment available to the community.

II. General Statement of Policy

The school district encourages maximum use of district facilities and equipment for community purposes if, in its judgment, that use will not interfere with use for school or district purposes. The use of district facilities as community centers to promote educational, recreational, cultural and civic activities in the community are an important resource in the development of the whole person through learner success, achievement, health, and physical wellbeing across age groups.

Facilities are available to the community on an equitable basis and are to be used in a manner consistent with district policies and ~~its~~ [their](#) appendices.

Legal Reference:

Minn. Stat. § 123B.51 (Schoolhouses and Sites; Uses for School and ~~Non-school~~ [Nonschool](#) Purposes; Closings)

Cross References:

Policy 628 (Student Activity Programs)

Policy 901 (Community Education Services)

Policy

adopted: [07/19/10](#)

amended: [03/12/12](#)

revised: [03/14/16](#)

revised: [06/21/21](#)

INDEPENDENT SCHOOL DISTRICT [NO. 273](#)

Edina, Minnesota

Appendix I to Policy 902

Procedures for Using School District Facilities and Equipment

Facilities Available

Most ~~school~~ district facilities are available for a variety of activities, as guided by school board policies.

- Gymnasiums
- Athletic Fields/Stadiums
- Auditoriums
- Meeting Rooms
- Swimming Pools
- Classrooms
- Cafeterias
- Kitchens

Facilities are available during ~~non-school~~ nonschool hours. General hours of operation for ~~non-school~~ nonschool district activities and events during the school year are Monday – Friday 6:00 p.m. – 10:00 p.m. and Saturdays 7:30 a.m. – 3:00 p.m. Third floor rooms are available at the Edina Community Center Monday through ~~the~~ Friday 7:30 a.m. – 10:00 p.m. and Saturdays 7:30 a.m. – 3:00 p.m.

Additional days and times may be available upon request and are dependent on staffing availability.

Services Available

Community education is a part of Edina Public Schools, serving the community of Edina. The ~~C~~community education facility use office serves as the operations and facilities service center for all community use of district facilities in the areas of scheduling, billing, and supervision. Community Education employees coordinate requests for district equipment related to the activity (on-site-use only) and schedule building supervisors.

Classification of Organizations and Priorities for Use of Facilities

Organizations using district facilities are grouped into one of five classification, four non-school district sponsored groups and a fifth user group for ~~school~~ district sponsored activities. A rental fee schedule has been established for facility usage for non-district organizations based on the nature and purpose of each group, agency, or organization. All other requirements for use, such as application procedure, standards of conduct during use, ~~and~~ supervision, are constant for all user groups regardless of organizational differences.

Classifications and priority of access to district facilities are as follows:

Class E Priority one	Edina Public Schools sponsored groups, activities; including all-community education, athletics and extracurricular extra-curricular activities. Edina Public Schools support organizations meetings including PTA/PTO meetings, site councils, and meetings & booster organizations. meetings.
Class A Priority two	Events sponsored by the City of Edina groups and A athletic A associations under the umbrella of the City of Edina. Edina-based service organization, charitable and non-profit organizations that are not charging fees.
Class B Priority three	Edina-based non-profits organizations charging fees.
Class C Priority four	Private groups and individuals not charging admission. Non-Edina-based non-profit organizations. youth, civic, service, political, charitable, and educational organizations. This classification includes colleges, universities, and groups that benefit mostly Edina Public Schools residents.

Class D Priority five	Private individuals, groups, private agencies, companies, and vendors using district facilities for commercial purposes or profit.
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The facility use office operates a centralized scheduling system coordinating all requests for the use of district spaces. Occasionally, a non-district-scheduled activity may conflict with a planned or rescheduled district activity or program. If a conflict occurs, the district activity or program has priority. Every effort will be made to find an alternate facility for the non-district organization or individual.

The class and rental schedule are determined by the district administration and approved by the ~~school~~-board on an annual basis. Additional modifications may be made with ~~school~~-board approval.

Process and Procedures for Scheduling Facilities

A facility use permit ("permit") process is used to secure the use of district facilities creating a centralized schedule for use and operations. The initial step in the process is the completion of the online facility request. An online facility use request must be completed to provide reservation information for requested facilities, equipment, and special use.

1. Prior to using ~~school~~-district facilities, a district applicant must apply for a facility use permit ("permit") at least three business days prior to expected use. A non-district applicant must apply for a permit at least ~~seven~~ five business days prior to expected use.
2. The application for permit must be submitted by an authorized adult representative of the organization or individual applying for the use and must list the person responsible during the use.
3. A submitted application for a permit for district facilities use constitutes acceptance by the applicant of the responsibilities stated and the willingness to comply with all district policies, rules, and regulations regarding the use of school facilities.
4. Each application for a permit for use of district facilities will state the general nature and purpose of the use. A permit will be issued only for the dates, hours, area, and equipment specified.
5. If the application is approved, the district will issue a permit to the applicant. Facilities are not reserved until the user group receives a facility use permit distributed by the facility use office via e-mail or the group can verify through their online account that the request has been processed and approved.
6. Once a permit is granted to an organization or individual, facilities will be used strictly for purposes for which the space was requested. Permit holders must not transfer or sublet the permit to another organization or individual, doing so nullifies an approved permit.
7. The permit should be in the possession of the group leader upon entry for use of ~~school~~-district facilities to ensure that all details of the event are appropriate for the space being used.
8. District staff are allowed to request a copy of the permit from the organization or individual. If an approved permit cannot be verified, district staff may request the organization or individual to leave the facilities or grounds. Law enforcement will be contacted when a non-verified organization or individual fails to leave the facilities or grounds when requested to by the district representative.
9. Facility rental fees associated with use of district facilities, deposits/down payments for use of facilities, support staff, and special equipment are required for using specific facilities. Please see Appendix II for a Facility Rental Fee Schedule.

10. A permit will not be granted for any use that in the judgment of the district administration (1) may conflict with the mission of the district, or (2) for which satisfactory sponsorship or adequate adult supervision is not provided.

Scheduling

Scheduling is based on four seasons: The following chart highlights the timeline used for priority scheduling. Facility use permits may be submitted after the given dates with approval based on availability. Permits must be submitted at least three business days prior to expected use for district applicants and at least five business days priority to expected use for non-district applicants.

Scheduling Request Groups	FALL	WINTER	SPRING	SUMMER
	August 15 – October 31	November 1 – March 14	March 15 – May 31	June 1 – August 14
District groups submit requests by	July 1	September 15	February 1	January 1
City of Edina submit requests by	July 15	October 1	February 15	February 1
All other users submit requests by	August 1	October 15	March 1	March 1

~~There will be a two-week period for the city to make alterations, after which all other users may then submit request by the date listed for the appropriate season.~~

Tournaments, concerts, and other large-scale events may be scheduled prior to the schedule set out above with the approval of the Director of Community Education and strategic partnerships or designee.

Scheduling of auditoriums will follow the timeline guidelines set forth in Appendix III.

The building administration or designee will identify the classrooms and facilities that are available for use beyond the school day, recognizing some classroom limitations may need to occur.

The custodians must apply for a permit for dates and times required for preparation and special maintenance of facilities, grounds, and fields. The building administration will be notified when custodial permits impact regular education (e.g., physical education) or after-school activities.

~~School~~ District employees or employee groups may not block out facilities for use by other district or non-district users. Non-district users may not block out facilities for use by other users. The district facilities staff or district administration must approve any blocking out of facilities.

Completing the Application Process

1. Online Registration: If you do not have an account, please call 952-848-3963. If you already have an account, you may request a facility at <https://edina.ce.eleyo.com/>
2. In Person: Visit our office ~~7:30~~8:00 AM – 4:00 PM, Edina Community Center, 5701 Normandale Rd, Edina, MN.

For questions, contact the facility use office at 952-848-3963 or visit our website at <https://www.edinaschools.org/domain/1095> <https://communityed.edinaschools.org/facilities>. Office hours are Monday through Friday, ~~7:30~~8:00 AM – 4:00 PM.

Administrative Responsibility

1. The district administration is authorized to approve and arrange for scheduling the use of district facilities by applicants satisfying the terms of this policy. The district reserves the right to revoke any permit, without liability, should the revocation be deemed necessary or desirable.
2. The district scheduler will receive pre-approval from the building administration for use of facilities, including grounds and equipment, on school days during regular school hours.
3. The district scheduler will ensure that all required permit information is complete prior to the use of the facilities.
4. The district scheduler will maintain a master calendar of activities occurring in the district on a yearly, quarterly, weekly, and daily basis.
5. The building administration or designee is responsible for monitoring all activities held in the building. The administration will work with the district administration when a conflict or concern occurs.
6. The business office will ensure necessary custodial coverage is available during evening hours and on non-school days, including the summer. The district will assess a fee for such custodial time.

Indemnification and Public Liability Insurance

The permit holder agrees to protect, indemnify, and hold harmless the district and its employees from any and all claims, liabilities, damages, or rights of action, directly or indirectly, growing out of the use of the premises covered by the permit.

The permit holder will indemnify the district for all damage to its facility or equipment occurring during the scheduled activity by persons participating or in attendance.

The administration is authorized to require users of district facilities to furnish public liability insurance issued by a responsible insurer indemnifying the district against any public liability claims for personal injury or property damage alleged to have resulted during the use or occupancy, or both, of property owned by the district. The public liability insurance must be in the amount and for the duration that may be deemed to be necessary and suitable in the circumstances. The insurer must agree to waive the defense of governmental immunity in the event a claim is made against the district.

The user must provide proof of insurance to the facilities scheduler before a permit can be approved. The insurance must provide coverage of at least \$50,000 per person, \$500,000 per accident, and \$50,000 property damage. The insurance policies and the companies writing them are subject to approval by the ~~school~~ district. Exceptions may be granted, but must be approved by [the](#) director of community education [and strategic partnerships](#) or designee.

In the event that a user has liability coverage that can be extended by endorsement to provide satisfactory coverage, this endorsement may be acceptable. Either a certificate of insurance or an endorsement on a present policy must be submitted with the enclosed facility use permit before approval can be made for use of district facilities.

~~School~~ District activities (e.g., pre-K–12, extra-curricular, community education services) and parental support groups (e.g., ~~PTAs~~, PTOs, site councils, booster organizations) do not need to provide separate liability coverage.

Changes and Cancellation of Facility Use Permits

1. Changes in use needs of existing permits must be communicated to the facility use office as far in advance as possible or a minimum of ~~three~~ [five business](#) days prior to the event to ensure requests can be fulfilled.

Requests must be submitted in writing. [Failure to meet this timeline will result in full charges for the permit or permit part, including space, equipment, and personnel fees.](#)

2. Cancellation by the permit holder must be received by the facility use office in writing. [Cancellation of a permit in full or in part by the permit holder must be received at least five business days prior to the rental date in order to receive a refund. Failure to meet this timeline will result in full charges for the permit or permit part, including space, equipment, and personnel fees.](#)
 - ~~a. Cancellation of a permit by the permit holder must be received at least 14 days prior to the rental date to receive a full refund (minus the application fee).~~
 - ~~b. If cancellation notification is received 13-7 days before the rental date, the permit holder will receive a 75% refund (minus the application fee).~~
 - ~~c. If cancellation notification is received 6-1 days before the rental date, the permit holder will receive a 50% refund (minus the application fee).~~
 - ~~d. Failure to cancel facility rental permit within 24 hours prior to the rental will result in the permit hold being billed for the full permit fee.~~
3. An approved permit will not be considered by the applicant as a lease, and the building administrator or designee reserves the right to cancel or revoke any permit at any time. Reasons that the ~~school~~ district may cancel a facility permit include, but are not limited to:
 - a. Inadequate group supervision as determined by the building administrator or designee.
 - b. Misuse of equipment or facilities.
 - c. Group conduct of an inappropriate or unacceptable nature as determined by the building administrator or designee.
 - d. Emergency situations, including weather conditions or school building site limitations (e.g., water, heat, electrical). The decision to close the school will be made by the superintendent or designee. On days when school is closed, the decision on cancellation or postponement of school district co-curricular events and all other events scheduled in ~~school~~ district facilities will be made by the building administrator or designee.
 - e. Violation of any district policies and failure to comply with district policy.
4. District administration may cancel a permit effective immediately, if in its judgment continuation would be potentially harmful, dangerous, or the program or participants' actions are not [in alignment with the district's mission, core values, and policies](#). ~~of a moral standard equivalent to that generally accepted by the community.~~
5. The district reserves the right to cancel or withhold use privileges if rules and regulations are violated.
6. In the event of the cancellation or revocation of a permit, there will be no claim or right to damages or compensation on account of any loss, damage, or expenses whatsoever.

Facility, Personnel, and Equipment Use Fees

Annually, the superintendent will recommend and receive ~~school~~ board approval for the ~~school~~ district facility and equipment use fees and personnel fees. Refer to Appendix II for specific fees. The following is additional information regarding the fee schedule.

1. Rental fees are calculated on a per hour basis and begin at the determined entry time and end at the projected completion of the event.
2. A service fee may be charged if an employee is not on regular duty, or if the intended use does not permit the employee to complete regularly assigned duties. Direct payment by the user to an employee for services is prohibited.

3. Organizations and individuals will assume the cost of custodial service for the use of the school beyond regular custodial duty hours.
4. Any facility user may be assessed a custodial service fee if the use of a facility requires significant clean up. Organizations and individuals are expected to return the facility to its original state before leaving.
5. Facility users must supply and assume the cost of any special supervision required, such as security or parking supervision, as determined by the building administrator or designee.
6. Specific events (e.g., section athletic tournaments) may require a ~~school~~-district administrator or designee to assist with site supervision. The additional supervisor fee will be the responsibility of the facility user.
7. The district reserves the right to require a payment deposit or rental and user fees in advance before the application for permit is processed for non-district users. Deposits must be received by the facility use office a minimum of 10 business days before the start of the event.
8. A billing statement will be sent at the conclusion of each month. Fees are due within 30 days of billing. A late charge ~~will~~ ~~maybe~~ assessed if a bill is overdue.

Site Supervision and Required Personnel

The user organization is fully responsible for the safety and supervision of the specific space that they are using and will assume full liability for any damages keeping in mind the following additional regulations:

1. All activities must be under competent and responsible adult supervision (~~as~~ defined as a high school graduate, 18 years old or older) with an overall site supervisor identified prior to the start of the event use.
2. Admittance to the designated area is not permitted until the adult supervisor is present. District personnel on duty will supervise the operation of facilities, but are not required to supervise the group or its activities.
3. The organization's site supervisor should be the first to arrive and the last to leave the premises at the conclusion of each event.
4. ~~An Edina Public Schools~~ **A district** employee must be on duty whenever facilities are in use. Custodians, cooks, auditorium technicians, and media/technical support assistants will supervise the facility, but not the facility user or its activities. Additional personnel are required in the following areas:
 - a. Kitchen – A food service employee must be on duty whenever cafeteria kitchen facilities are used.
 - b. Performing Arts – A trained district media technology employee must be on duty when the operation of sound and/or lighting systems is required.
 - c. ~~Computer Lab~~ **Media and Technology Spaces** – Computer labs may be used when a trained district media technology employee is on duty, and the use of the lab is approved by the ~~technology~~ director **of media and technology services or their designee**.
 - d. ~~Professional Development Center~~ – A trained district media technology employee will be on duty if ~~technology-related equipment requires district support, as determined by the technology director.~~
 - e. Swimming Pool – A certified lifeguard is required for groups/organizations and individuals using a ~~school~~-district pool. Proof of certification is required.
5. If deemed necessary by the ~~school~~-district, police supervision may be required and charged to the user.
6. When adult supervision is not adequate, district employees must report this information to the community education administration and take immediate action as appropriate.
7. Responsibility for loss, breakage, or repair of any district property rests solely with the organization using the facility or leader in charge of the group.

Prohibited Activities at Facilities

The following types of activities are prohibited by permit holders:

1. Promulgating any theory or doctrine subversive to the laws of the United States or any political subdivision thereof advocating governmental change by violence.
2. Any activity that may violate the canons of good morals, manners, or taste or be injurious to the buildings, grounds, or equipment.
3. Any purpose in conflict with school activities.
4. Fundraising campaigns, except as already permitted by ~~school~~-board policy.
5. Activities violating ~~school~~-district policies.
6. During the school day, the district prohibits the selling or displaying for sale of any items or services by commercial organizations or individuals for profit-making purposes, except those specifically related to the school in which they are displayed.

Rules for ~~School~~-District Facilities and Equipment Use

The following rules must be observed in the use of ~~school~~-district facilities, and the groups, organizations, and individuals will be held responsible for compliance.

1. The use of district-owned equipment for private purposes either on or off district property is prohibited. No exceptions are to be made except by express approval granted by the superintendent.
2. The ~~school~~-district is not responsible for lost or stolen items.
3. Possession and use of tobacco and alcoholic beverages are not permitted on district property at any time, except as permitted by policy.
4. No firearms will be brought onto district property for any reason other than an authorized firearms safety program.
5. Fire and safety regulations of the state, district, county, and city must be observed at all times. All legal ordinances pertaining to public assemblies must be adhered to and will be enforced.
6. ~~School~~-District facilities must be vacated by the time indicated on the usage permit or additional charges will be assessed.
7. The building administrator or designee is authorized to act in any case not covered by the rules and regulations or to make exceptions to the rules and regulations as deemed necessary.
8. Equipment of a specialized nature will be made available only with authorized personnel, approved by a district administrator, to supervise its operations.
9. The district will not assume liability or responsibility for any equipment owned or leased by any permit holder, which is used or stored on ~~school~~-district property.
10. Organizations and individuals having special needs, such as extra electrical, generators, dry ice, or reconfiguration of standard ~~school~~-district equipment and facilities, may be required to seek prior plan

approval from the local fire inspector, building inspector, or health inspector. Any and all expenses incurred through these approvals and licenses are to be paid by the organization or individual.

11. All accidents occurring while using ~~school~~-district facilities must be reported to the building supervisor or custodian on duty.
12. Any loss, breakage, or need of repair of facilities or equipment must be reported to the building administrator or designee immediately by the supervisor in charge of the scheduled activity. In the event of damage to district property, the applicant will pay all appropriate repair costs as determined by the district. If damage is not reported, it could result in revocation of future facility usage.
13. Vehicle parking must use the dedicated parking lots of the district and all posted parking regulations must be followed.

Special Use Areas

Athletic Fields

1. Vehicles are not allowed on athletic fields. Unauthorized use of bikes, motor vehicles, or horses is prohibited.
2. Only use the space that has been permitted and respect the rights of other users of the space in field areas where multiple uses may be taking place. Any use of space not listed within the permit is strictly prohibited.
3. Users ~~shall~~ will be responsible for proper policing of the grounds. ~~and~~ If security is required because of the size of the event, user groups will be assessed all fees involved.
4. Beverages may not be served in glass containers.

Gyms

1. No one will be allowed on a gymnasium floor without gym shoes. Rubber-soled street shoes cannot be used.
2. All gymnasium users are required to have a first aid kit on site at all times. The ~~school~~-district does not provide first aid supplies.
3. Use of district-owed physical education supplies and/or equipment is not permitted.

Swimming Pools

1. Swimming pool regulations are posted in each pool area. It is the responsibility of the person in charge of the group to enforce the regulations.
2. All swimming pool users are required to have an adequate number of certified lifeguards on deck at all times of use and must show lifeguard certification prior to gaining access to pool space. Lifeguards are available to be hired through community education.

Cafeterias/Kitchen Areas

All groups wanting to reserve cafeterias and kitchen areas must be aware of all food policies, including catering and concessions. Contact the facility use office for details.

1. For the use of kitchen areas, a nutrition staff member must be present. The user is responsible for covering all personnel expenses.

2. All uses of food & [and](#) beverage in cafeterias and commons areas must be included in the application request as it will likely involve cleanup fees. In addition, the user group is responsible for [ensuring](#)~~insuring~~ that all trash is disposed of properly in the containers provided.
3. All health and food permits, as required by the City of Edina, must be obtained by the user prior to sales or distribution.

Concessions Stands

Edina Athletic Boosters (“Boosters”) hold the rights for use of concession areas in district facilities. The Boosters may approve outside groups to operate concessions on a case by case basis. Such approval will be coordinated by the facility use office.

1. Requests for use and specific operational arrangement must be made a minimum of 21 calendar days in advance of the scheduled event.
2. All health and food permits for concessions or refreshments, as required by the City of Edina, must be obtained by the user prior to sales or distribution.

Auditoriums

Auditoriums are available to be rented for special events and activities through the facility use application process. Specific guidelines regarding the scheduling and use of auditoriums are set forth in Appendix III.

Leases

The ~~school~~-district may lease facilities to organizations and individuals.

1. Leases should generally involve physical facilities that are not otherwise used or needed by other school district programs or services.
2. All leases are coordinated through the director of community education ~~services~~ [and strategic partnerships](#) and reviewed and approved annually by the ~~school~~-board.
3. The lease is defined as a written agreement between the ~~school~~-district and another party for the purpose of exclusive use of ~~school~~ district property for a specified period of time.

[Appendix](#)

~~Updated~~ [revised](#): 6/21/21

Appendix II to Policy 902

**Facility Rental Fee
Schedule**

Class E No Charge	Edina Public Schools sponsored groups, activities ; including all-community education, athletics, and extra-curricular extra-curricular activities. Edina Public Schools support organizations meetings including PTA/PTO meetings , site councils, and meetings & booster organizations. meetings.
Class A	Events sponsored by the City of Edina groups and Athletic A ssociations under the umbrella of the City of Edina. Edina-based service organization, charitable and non-profit organizations that are not charging fees.
Class B	Edina-based non-profits organizations charging fees.
Class C	Private groups and individuals not charging admission. Non-Edina-based non-profit organizations. youth, civic, service, political, charitable, and educational organizations. This classification includes colleges, universities, and groups that benefit mostly Edina Public Schools residents.
Class D	Private individuals, groups , private agencies, companies, and vendors using district facilities for commercial purposes or profit.

	Hourly Rate							
	July 1, 2022 – June 30, 2023				July 1 – 2023 – June 30, 2024			
	Class				Class			
	A	B	C	D	A	B	C	D
Auditoriums								
EHS EPAC/Fick, SVMS								
No spectators	\$47	\$104	\$152	\$246	\$48	\$106	\$155	\$250
Events	\$88	\$145	\$215	\$275	\$89	\$148	\$220	\$280
VVMS, ECC								
No Spectators	\$32	\$47	\$100	\$148	\$32.50	\$48	\$102	\$151
Events	\$41	\$88	\$143	\$233	\$41.75	\$90	\$146	\$238
Gymnasiums								
ECC/EHS/SVMS Large	\$18	\$40	\$63	\$110	\$18.25	\$41	\$64	\$112
ECC/SVMS/VVMS Small	\$14.25	\$33.50	\$56	\$94	\$14.50	\$34	\$57	\$96
Elementary	\$14.25	\$28	\$43	\$76.50	\$14.50	\$28.50	\$44	\$78
EHS Activity Center — per court	\$14.25	\$33	\$54	\$87.75	\$14.50	\$33.50	\$55	\$90
Cafeterias/Kitchens								
Secondary	\$27	\$52	\$76	\$110	\$27.50	\$53	\$77.50	\$112
Elementary	\$20	\$38.75	\$58	\$76.50	\$20.25	\$40	\$59	\$78
Glassrooms								
Secondary &and Elementary	\$7.25	\$15.50	\$21.50	\$36.75	\$7.50	\$15.75	\$21.75	\$37.50
Professional Development Rooms								
EHS Community Rms, ECC Rms 166/170/317/348/349/350/351 (ea)	\$11.5	\$19	\$27	\$45	\$11.75	\$19.50	\$27.50	\$46
Swimming Pools								
SVMS (includes diving well)	\$71	\$105	\$135	\$245	\$72	\$107	\$138	\$250
VVMS	\$39	\$53	\$76.50	\$148	\$39.50	\$54	\$78	\$150
Timing/Sound Equipment	\$14.5	\$14.50	\$14.50	\$14.50	\$14.75	\$14.75	\$14.75	\$14.75
	0							
Fields								

Kuhlman Stadium	\$16.50	\$55	\$100	\$143	\$16.75	\$56	\$102	\$146
ECC Multipurpose Fields (ea)	\$16.50	\$55	\$100	\$143	\$16.75	\$56	\$102	\$146
EHS Upper Turf	\$16.50	\$55	\$100	\$143	\$16.75	\$56	\$102	\$146
EHS Multipurpose Fields (ea)	\$16.50	\$55	\$100	\$143	\$16.75	\$56	\$102	\$146
Grass Field	\$8.25	\$16	\$35	\$49	\$8.50	\$16.25	\$35.75	\$50
Tennis Courts	\$8.25	\$16	\$21.50	\$39	\$8.50	\$16.25	\$22	\$40
Stadium Lights	\$87	\$87	\$87	\$87	\$88.75	\$88.75	\$88.75	\$88.75
Locker Rooms (daily rate)	\$7.25	\$7.25	\$7.25	\$7.25	\$7.50	\$7.50	\$7.50	\$7.50

	Hourly Rate							
	July 1, 2023 – June 30, 2024				July 1, 2024 – June 30, 2025			
	Class				Class			
	A	B	C	D	A	B	C	D
Auditoriums								
EHS EPAC/Fick, SVMS								
No spectators	\$48	\$106	\$155	\$250	\$50	\$108	\$160	\$258
Events	\$89	\$148	\$220	\$280	\$92	\$150	\$228	\$288
VVMS, ECC								
No spectators	\$32.50	\$48	\$102	\$151	\$35	\$50	\$105	\$152
Events	\$41.75	\$90	\$146	\$238	\$45	\$95	\$150	\$240
Gymnasiums								
ECC/EHS/SVMS Large	\$18.25	\$41	\$64	\$112	\$19	\$42.50	\$66.25	\$116
ECC/SVMS/VVMS Small	\$14.50	\$34	\$57	\$96	\$15	\$35	\$59	\$99
Elementary	\$14.50	\$28.50	\$44	\$78	\$15	\$29.50	\$45.50	\$80.75
EHS Activity Center – per court	\$14.50	\$33.50	\$55	\$90	\$15	\$34.50	\$57	\$93
Cafeterias/Kitchens								
Secondary	\$27.50	\$53	\$77.50	\$112	\$28.50	\$54.75	\$80	\$116
Elementary	\$20.25	\$40	\$59	\$78	\$21	\$41.50	\$61	\$80.75
Classrooms								
Secondary and Elementary	\$7.50	\$15.75	\$21.75	\$37.50	\$7.75	\$16.25	\$22.50	\$39
Professional Development Rooms								
EHS Community Rms, ECC Rms 166/170/317/348/349/350/351 (ea)	\$11.75	\$19.50	\$27.50	\$46	\$12	\$20	\$28.50	\$47.50
Swimming Pools								
SVMS (includes diving well)	\$72	\$107	\$138	\$250	\$74	\$110.75	\$142	\$252
VVMS	\$39.50	\$54	\$78	\$150	\$41	\$56	\$80	\$152
Timing/Sound Equipment	\$14.75	\$14.75	\$14.75	\$14.75	\$15.25	\$15.25	\$15.25	\$15.25
Fields								
Kuhlman Stadium	\$16.75	\$56	\$102	\$146	\$17.50	\$58	\$105.50	\$151
ECC Multipurpose Fields (ea)	\$16.75	\$56	\$102	\$146	\$17.50	\$58	\$105.50	\$151
EHS Upper Turf	\$16.75	\$56	\$102	\$146	\$17.50	\$58	\$105.50	\$151
EHS Multipurpose Fields (ea)	\$16.75	\$56	\$102	\$146	\$17.50	\$58	\$105.50	\$151
Grass Field	\$8.50	\$16.25	\$35.75	\$50	\$9	\$16.75	\$37	\$51.75
Tennis Courts	\$8.50	\$16.25	\$22	\$40	\$9	\$16.75	\$37	\$51.75
Stadium Lights	\$88.75	\$88.75	\$88.75	\$88.75	\$92	\$92	\$92	\$92
Locker Rooms (daily rate)	\$7.50	\$7.50	\$7.50	\$7.50	\$7.75	\$7.75	\$7.75	\$7.75

Fees do not include equipment use charges such as technical equipment, or any applicable sales tax.

Kitchen equipment use must be arranged through the manager of food services. Fees to use the kitchen are per day, and fees to use the cafeteria are per hour.

Additional Fees/Charges

Application fee per permit	\$45 16
Large group process fee (75+ people)	\$75 80

Building supervision	\$ 20 23.60/hour (2 hour minimum)
Custodial time (setup, cleanup, and assistance)	\$ 45 52/hour (\$ 55 70/hour on Sundays and holidays)
Kuhlman Stadium Press Box	\$ 35 36.25/hour
District technician*	\$ 35 36.25/hour (student technician, \$20/hour)
Additional dressing room	\$25 per day
Orchestra Shell Setup/Teardown:	\$300

*Required for auditorium use and pool timing/sound equipment use.

Appendix

~~E~~established: 07/19/10

~~R~~revised: 03/12/12;

revised: 05/29/13;

revised: 11/22/13;

revised: 06/16/14;

revised: 01/25/16;

revised: 05/15/17;

revised: 06/17/19;

revised: 12/06/19;

revised: 07/19/21;

revised: 11/08/21;

revised: 12/12/22

Appendix III to Policy 902

Procedures for Using Auditoriums and Equipment

Facility use

Auditoriums will only be open when the facility is scheduled for use within the current school district permitting system and all scheduled use will be entered into the centralized scheduling system. All school day uses must be approved by the facility use office prior to any further planning and will be placed on the centralized scheduling system to ensure appropriate safety, security, setup, and maintenance of the site.

Practices, rehearsals, and special setups will be scheduled at the time of initial permitting and will be reasonably accommodated with regard to the best uses of the overall facility.

Use of auditoriums will follow the guidelines set forth in the Appendix I except where specifically contradicted in this Appendix III.

Scheduling

Scheduling for auditoriums is based on an annual calendar corresponding to the academic school year.

Edina Public Schools fine arts and special district event functions will be the first priority scheduled and will be coordinated by the facility use office and respective user groups. These requests will be submitted to the facility use office annually by February 15.

Once district-requested permits have been approved, the facility use office will have the authority to market, promote, sell, and schedule groups from outside of the district for special events, concerts, and performances. The additional events to be scheduled will be done keeping in mind the facility needs of the district users and the operational challenges that specific activities create for a facility of this nature.

Additional use dates may be requested by district users, but they are now available on a first come, first served basis. It is to the advantage of the district users that advanced scheduling be done as much as possible within the first priority time frame.

The facility use office in consultation with the involved district groups will make any and all decisions pertaining to extended use, large-scale events, or other special requests by specific user groups that could impact the use of auditoriums. These requests may be scheduled prior to the schedule set out above with the approval of the ~~D~~irector of ~~C~~ommunity ~~E~~ducation and strategic partnerships or designee.

Rules for Auditoriums

The following rules must be observed in the use of auditoriums, and the groups, organizations, and individuals will be held responsible for compliance.

1. No food or beverage, except water, is permitted in the auditoriums.
2. Possession and use of alcohol and tobacco are not permitted on district property, except as permitted by policy.
3. Health and food permits, as required by the City of Edina, must be obtained by the user prior to sales or distribution.
4. Only authorized personnel can operate the counterweight fly systems.
5. Only authorized personnel can work in the catwalk.
6. Marley flooring is required for dance performances and is not supplied by ~~Edina Public Schools~~ the district.
7. Only water-based hazers and foggers are permitted for use. **No open flame or pyrotechnics are permitted.**
8. **No confetti, glitter, or loose sequins are permitted on stage or in dressing rooms. Streamers are allowable.**

Concert and Production Sound Volume Policy

~~Edina Public Schools~~ The district requires compliance with the following guidelines for the safety of patrons and performers. These guidelines will apply to all presentations or productions that occur in ~~Edina Public School~~ district Auditoriums, including concerts, dance performances, theatrical productions, and any event using sound reinforcement, amplification, or sound playback.

Volume levels exceeding 85 decibels will not be prolonged but short-lived (less than 15 seconds). Volumes above 100 decibels will not occur, even briefly.

Measurement of the decibel level will be performed by ~~EPS~~ district staff using the NIOSH SLM (National Institute of Occupational Health and Safety - Sound Level Meter) application on a smartphone, positioned at the center of the venue's seating during the rehearsal or sound check time. The user, their sound engineer, or ~~an EPS~~ a district technician will adjust volume levels independently, until the sound level is determined to be compliant with these guidelines. Volume levels are to remain compliant thereafter and throughout the production or performance.

Site Supervision

There will be on-site supervision in auditoriums during all hours of operation. A building supervisor is scheduled by the facility use office and has site responsibilities in the areas of information and assistance, opening and securing space, monitoring use, and other related duties. The supervisor is the on-site contact person for situations that pertain to the facility and the operation of the facility.

In addition to the site supervisor, a district technician must be on site when an auditorium is in use by an external user.

The user will be responsible for covering the expenses related to site supervision and technical personnel.

Rental Rates and Fees

Please refer to Appendix II for the rental fee schedule. Dress rehearsals will be charged the no spectators rate and performances with spectators will be charged the events rate.

Included in an auditorium rental are the following:

- Stage lights
- Sound system
- Two microphones
- One dressing room/changing area
- Use of the respective lobby area

~~Additional dressing room: \$25 per day~~

~~Computer: \$5 per day~~

~~Additional microphone: \$5 each per day~~

~~Projector/Screen: \$5 per day~~

~~Orchestra Shell Setup/Tear Down: \$300~~

Space Specifications

Fick Auditorium

- Ideal venue for **music performances**, dance performances, musical theater, and lectures
- Seating capacity: 690
- Wireless microphones available: 8 handhelds or 8 bodypacks
- Changing areas: 2 dressing rooms and green room
- Intercom system: 8 wired intercoms available
- A/V Capabilities: **P**rojector and screen with inputs on **S**tage **R**ight and **F**ront of **H**ouse

Edina Performing Arts Center

- Ideal venue for [music performances](#), dance performances, musical theater, and lectures
- Seating capacity: 640
- Wireless microphones available: 4 handhelds or 22 bodypacks
- Changing areas: 2 dressing rooms and green room
- Intercom system: 8 wired intercoms and 4 wireless intercoms
- A/V Capabilities: [P](#)rojector and screen with inputs on [S](#)tage [R](#)ight, [F](#)ront of [H](#)ouse, and [T](#)ech [B](#)ooth

South View Auditorium

- Ideal venue for music performances, dance performances, musical theater, and lectures
- Seating capacity: 604
- Full stage orchestra shell
- Wireless microphones available: 4 handhelds or 4 bodypacks
- Changing areas: [4-2 classrooms](#)
- Intercom system: 8 wired intercoms and 4 wireless intercoms
- A/V Capabilities: Projector and screen with inputs on [S](#)tage [L](#)eft, [T](#)ech [B](#)ooth, and [F](#)ront of [H](#)ouse

Valley View Auditorium

- Ideal venue for small performances and lectures
- Seating capacity: 552
- Wireless microphones available: 2 handhelds
- Changing areas: [4-2 classrooms](#)
- A/V Capabilities: [P](#)rojector and screen with inputs on [S](#)tage [R](#)ight and [T](#)ech [B](#)ooth

Edina Community Center Auditorium

- Ideal venue for lectures
- Seating capacity: 500 in bleachers, 125 in chairs
- Wireless microphones available: 4 handhelds or 4 bodypacks
- Changing areas: [4-2 classroom](#)
- A/V Capabilities: [P](#)rojector and screen with inputs on [S](#)tage [R](#)ight and [T](#)ech [B](#)ooth

[Appendix](#)

[E](#)stablished: [06/17/19](#)

[R](#)eviewed: [06/21/21](#)

VIII. **Action**

VIII.A. Certification of Property Taxes Payable
in 2024



Board Meeting Date: 12/11/2023

Title: Certification of Property Taxes Payable in 2024

Type: Action

Presenter(s): Mert Woodard, Director, Finance & Operations

Background: The District administration recommends certification of the 2022 Payable 2023 Property Tax Levy in the amount of \$72,417,718.51. This amount represents a \$3,617,472.68 increase, 5.26%, over taxes payable in 2023, while the District's property tax base has grown by approximately 12.94%. Levy amounts by fund and tax classification are as follows:

<u>Levy Category</u>	<u>Amount</u>
General Fund - Referendum Market Value - Voter Approved	\$ 21,482,336.21
General Fund - Referendum Market Value - Other	7,169,911.19
General Fund - Net Tax Capacity - Voter Approved	8,476,345.96
General Fund - Net Tax Capacity - Other	19,213,573.74
Community Service Fund	1,398,027.14
Debt Service Fund - Net Tax Capacity - Voter Approved	6,763,863.55
Debt Service Fund - Net Tax Capacity - Other	7,913,660.72
Total Certified Levy	\$ 72,417,718.51

Recommendation: Approve and certify the maximum allowable levy amount of \$72,417,718.51 and authorize the Board Clerk to execute the final 2023 payable 2024 levy for Independent School District No. 273 before submission to the Hennepin County Auditor and Minnesota Department of Education.

Desired Outcomes from the Board: N/A

Attachment(s):

1. PAY2024 vs PAY2023 Certified Levy Comparison

Property Tax Levy Comparison

TAXES PAYABLE IN 2024 VS 2023

Fund	Levy Component	Payable 2023 for FY2024	Payable 2024 for FY2025	Change (\$)	Change (%)
General Fund	* 1st Tier RMV Referendum	\$ 4,305,324	4,346,724	\$ 41,400	0.96%
	* 2nd Tier RMV Referendum	8,945,247	10,018,726	1,073,480	12.00%
	* Unequalized RMV Referendum	6,457,050	6,399,512	(57,538)	(0.89%)
	1st Tier Local Optional	2,803,348	2,830,348	27,000	0.96%
	2nd Tier Local Optional	3,968,386	4,006,546	38,160	0.96%
	Equity Levy	648,840	472,470	(176,370)	(27.18%)
	* Capital Projects Referendum	7,431,835	8,476,346	1,044,511	14.05%
	OPEB PAYGO	613,276	1,400,891	787,615	128.43%
	Operating Capital	1,396,397	1,582,999	186,602	13.36%
	Alt. Teacher Comp (Q Comp)	802,462	781,664	(20,799)	(2.59%)
	Achievement & Integration	391,167	420,405	29,238	7.47%
	Reemployment	7,500	160,000	152,500	2,033.33%
	Career & Technical Education	112,320	244,652	132,332	117.82%
	Safe Schools	336,938	340,178	3,240	0.96%
	Safe Schools Intermediate 287	140,391	141,741	1,350	0.96%
	Building Lease Levy	2,218,571	2,264,143	45,572	2.05%
	Long-Term Facilities Maintenance	10,946,893	11,974,428	1,027,536	9.39%
	Adjustments - RMV	1,490,464	577,922	(912,543)	(61.23%)
	Adjustments - NTC	(3,775)	(371,670)	(367,894)	9,744.46%
	Adjustments - Abatement	278,078	274,143	(3,935)	(1.42%)
Total General Fund Levy		\$ 53,290,711	\$ 56,342,167	\$ 3,051,456	5.73%
Community Service Fund	Basic Community Education	\$ 309,579	\$ 349,681	\$ 40,103	12.95%
	Early Childhood Family Education	342,999	315,447	(27,552)	(8.03%)
	Home Visiting	8,361	9,677	1,316	15.74%
	Adults with Disabilities	5,202	9,451	4,249	81.67%
	School-Age Care	560,000	660,000	100,000	17.86%
	Abatement Adjustments	5,771	4,888	(883)	(15.29%)
	Other Adjustments	149	48,883	48,735	32,811.45%
Total Community Service Fund Levy		\$ 1,232,060	\$ 1,398,027	\$ 165,967	13.47%
Debt Service Fund	* Debt Service - Voter Approved	\$ 12,768,998	\$ 7,001,610	\$ (5,767,388)	(45.17%)
	Long-Term Facilities Maintenance Debt Service	2,348,654	8,308,139	5,959,485	253.74%
	Debt Excess	(929,733)	(726,921)	202,812	(21.81%)
	Abatement Adjustments	89,557	94,697	5,140	5.74%
Total Debt Service Fund Levy		\$ 14,277,476	\$ 14,677,525	\$ 400,049	2.80%
Total Property Tax Levy		\$ 68,800,246	\$ 72,417,719	\$ 3,617,473	5.26%

Notes:

- 1) Levy components preceded by "*" are voter-approved.
- 2) Values within the "Payable 2023 for FY2024" column are representative of the certified levy for taxes payable in 2023 plus county auditor adjustments.

VIII.B. Policy Review (425, 429, 507, 532, 621)



Board Meeting Date: 12/11/2023

Title: Policy Review

Type: Action

Presenter(s): Board Policy Committee

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

- Policy 425 Staff Development and Mentoring
- Policy 429 Shared Teaching Contracts
- Policy 507 Corporal Punishment
- Policy 532 Use of Crisis Teams and Peace Officers to Remove Students with IEPs from School Grounds
- Policy 621 Literacy and the READ Act (new)

Recommendation: Approve the suggested modifications for Policies 425, 429, 507, 532, 621.

Desired Outcome(s) from the Board: Approve suggested modifications.

Attachments:

1. Policy 425 Staff Development and Mentoring
2. Policy 429 Shared Teaching Contracts
3. Policy 507 Corporal Punishment
4. Policy 532 Use of Crisis Teams and Peace Officers to Remove Students with IEPs from School Grounds
5. Policy 621 Literacy and the READ Act (new)

Personnel

Staff Development and Mentoring

I. Purpose

This policy ~~is to establish~~ ~~es~~ a staff development program and structure to carry out planning and reporting on staff development ~~professional learning~~ that supports improved student learning.

II. General Statement of Policy

The school district is committed to facilitating, nurturing, and promoting opportunities to increase the ~~personal~~ professional development of all district staff employees. The district will create an ~~Advisory District~~ Staff Development Committee that develops and implements the learning plans of the district. The ~~staff development~~ professional learning plans will align with the district's mission and goals.

III. ~~Advisory District~~ Staff Development Committee (the "District Committee") and Site ~~Professional~~ Staff Development Teams (the "Site Teams")

A. The district will establish an ~~Advisory District~~ Staff Development Committee to develop a ~~District~~ Staff Development Plan (the "District Plan"), assist Site ~~Professional Development~~ Teams in developing an aligned Site Staff Development Plan (the "Site Plan"), ~~consistent with the goals of the District Staff Development Plan,~~ and evaluate staff development efforts at the site level.

1. The majority of the membership of the ~~Advisory District~~ Staff Development Committee will consist of teachers representing various grade levels, subject areas, and special education. The ~~District~~ Committee ~~also will~~ ~~also~~ include non-teaching staff, parents/guardians, and administrators ~~representative of the school and parent community.~~

B. Establishing Site ~~Professional Development~~ Teams

1. Members of the Site ~~Professional Development~~ Teams will be appointed by ~~building~~ administration ~~based building~~ based on site and staff needs. Building administration ~~shall~~ ~~will~~ appoint replacement members of the Site ~~Professional Development~~ Teams

as soon as possible following the resignation, death, serious illness, or removal of a member from the ~~T~~team.

2. The majority of the Site ~~Professional Development~~ Teams will be teachers representing various grade levels, subject areas, and special education.

IV. Duties of the ~~Advisory~~ District Staff Development Committee

- A. ~~On an annual basis, the~~ Advisory District Staff Development Committee will develop and review a District Staff Development Plan ~~on an annual basis. This~~ The District ~~p~~Plan will align with the school district's mission and goals. The school board will approve the District ~~p~~Plan as a part of the World's Best Workforce report each year.
- B. The District Staff Development Plan ~~must~~ will contain the following elements:
 1. Staff development outcomes that are consistent with the ~~defined~~ education outcomes ~~in the Edina Strategic Plan~~ as may be determined periodically by the ~~school~~ board;
 2. The means to achieve the District Staff Development Plan outcomes;
 3. The procedures for evaluating progress at each school site toward meeting educational outcomes consistent with re-licensure requirements under ~~Minnesota Statutes, section 122A.187~~ state law;
 4. Ongoing staff development ~~activities~~ that contribute toward continuous improvement in achievement of the following goals:
 - a. Improve student achievement of state and local education standards in all areas of the curriculum, including areas of regular academic and applied and experiential learning, by using research-based best practices methods;
 - b. Effectively meet the needs of a diverse student population, including at-risk students, students with special needs, multilingual learners, and talent development students, within the regular classroom, applied and experiential learning settings, and other settings;
 - c. Provide an inclusive curriculum for a diverse student body ~~racially, ethnically, linguistically, culturally diverse, & and~~

~~students with special needs~~ that is consistent with state education diversity rule and the district's education diversity plan;

- d. Improve staff collaboration and develop mentoring and peer coaching programs for teachers new to the school or district;
 - e. Effectively teach and model **behavior expectations that ensure a positive learning environment** ~~violence prevention policy~~ and **utilizes curriculum and/or resources** that address early intervention alternatives, **and** issues of harassment, teach nonviolent alternatives for conflict resolution, and support strong social and emotional learning.
 - f. Effectively deliver digital **learning through** ~~and blended learning and curriculum and engage students with technology~~ **and online formats**; and
 - g. Provide teachers and other members of site-based **leadership management** teams with appropriate management and financial management skills.
5. The **District Staff Development Plan** ~~also must~~ **will also**:
- a. Support stable and productive professional communities achieved through ongoing and schoolwide progress and growth in teaching practice;
 - b. Emphasize coaching, professional learning communities, classroom action research, and other job-embedded models;
 - c. Maintain a strong subject matter focus premised on students' learning goals consistent with ~~Minnesota Statutes section 120B.125~~ **state law**;
 - d. Ensure specialized preparation **on culturally responsive practices** and learning about issues related to teaching multilingual learners and students with special needs by focusing on long-term systemic efforts to improve educational services and opportunities and raise student achievement; and
 - e. Reinforce national and state standards of effective teaching practice.
6. Staff development activities ~~must~~ **will**:

- a. Focus on the school classroom and research-based strategies that improve student learning;
 - b. Provide opportunities for teachers to practice and improve their instructional skills over time;
 - c. Provide opportunities for teachers to use student data as part of their daily work to increase student achievement;
 - d. Enhance teacher content knowledge and instructional skills, including to accommodate the delivery of digital and blended learning and curriculum and engage students with technology;
 - e. Align with state and local academic standards;
 - f. Provide opportunities to build professional relationships, foster collaboration among principals and staff who provide instruction, and provide opportunities for teacher-to-teacher mentoring;
 - g. Align with the plan, if any, of the district or site for an alternative teacher professional pay system;
 - h. Provide teachers ~~of multilingual learners and content teachers~~ with differentiated instructional strategies critical for ensuring students' long-term academic success, the means to effectively use assessment data on academic literacy, oral academic language, and English language development of multilingual learners, and skills to support native and English language development across the curriculum; and
 - i. Provide opportunities for staff to learn about current workforce trends, the connections between workforce trends and postsecondary education, and training options, including career and technical education options ~~and credentialing~~.
7. Staff development activities may include curriculum development and curriculum training programs and activities that provide teachers and other members of site-based teams training to enhance team performance.
8. The district may implement other staff development activities required by law and activities associated with professional teacher compensation models.

- C. The ~~Advisory District Staff Development~~ Committee will assist Site Professional Development Teams in developing a ~~sSite pPlans~~ consistent with the goals and outcomes of the ~~District Staff Development Plan~~.
 - D. The ~~Advisory District Staff Development~~ Committee will evaluate staff development efforts at the site level and will report to the ~~school board~~ on an annual basis the extent to which staff at the site have met the outcomes of the ~~District Staff Development Plan~~.
 - E. In addition to developing a ~~District Staff Development Plan~~, the ~~District Staff Development Advisory Committee~~ ~~also must~~ ~~will also~~ develop teacher mentoring programs for teachers new to the profession or district, including teaching residents, teachers of color, teachers who are American Indian, teachers in license shortage areas, teachers with special needs, or experienced teachers in need of peer coaching. Teacher mentoring programs ~~must~~ ~~will~~ be included in or aligned with the district's teacher evaluation and peer review processes under ~~state law~~. ~~Minnesota Statutes, sections 122A.40, subdivision 8 or 122A.41, subdivision 5.~~
 - F. The ~~Advisory District Staff Development~~ Committee will assist the district in preparing any reports required by the ~~MN~~ ~~Minnesota~~ Department of Education relating to staff development or teacher mentoring including, but not limited to, the reports referenced in Section ~~VII~~ ~~IX~~. below.
- V. Duties of the Site Professional Development Team
- A. Each Site ~~Professional Development~~ Team will develop a ~~sSite pPlan~~, consistent with the goals of the ~~District Staff Development Plan~~. District leadership will review the ~~sSite pPlans~~ for ~~alignment consistency with the District Staff Development Plan~~ on an annual basis.
 - B. The ~~Site Professional Development~~ Team will demonstrate to district leadership the extent to which staff at the site have met the outcomes of the ~~Site Staff Development Plan~~. The actual reports to the school board can be made by the ~~District Advisory Staff Development Committee~~ to avoid duplication of effort.
 - C. If district leadership determines that staff development outcomes are not being met, it may withhold a portion of the initial allocation of revenue referenced in Section VI. below.
- VI. Staff Development Funding
- A. Unless the school district is in statutory operating debt or a majority of the school board and a majority of its licensed teachers annually vote to waive

the requirement to reserve basic revenue for staff development, the district will reserve an amount equal to at least two percent of its basic revenue for: (1) teacher development and evaluation under Minnesota Statutes, section 122A.40, subdivision 8 or 122A.41, subdivision 5; (2) principal development and evaluation under section 123B.147, subdivision. 3; (3) professional development under section 122A.60; (4) in-service education for programs under section 120B.22, subdivision 2; and (5) teacher mentorship under section 122A.70, subdivision 1. To the extent extra funds remain, staff development revenue may be used for development plans, including plans for challenging instructional activities and experiences under section 122A.60, and for curriculum development and programs, other in-service education, teacher's workshops, teacher conferences, the cost of substitute teachers for staff development purposes, pre-service and in-service education for special education professionals and paraprofessionals, and other related costs for staff development efforts. The district also may use the revenue reserved for staff development for grants to the district's teachers to pay for coursework and training leading to certification as either a college in the schools teacher or a concurrent enrollment teacher. To receive a grant, the teacher must be enrolled in a program that includes coursework and training focused on teaching a core subject.

- B. The district may, in its discretion, expend an additional amount of unreserved revenue for staff development based on its needs.
- C. Release time provided for teachers to supervise students on field trips and school activities, or independent tasks not associated with enhancing the teacher's knowledge and instructional skills, such as preparing report cards, calculating grades, or organizing classroom materials, may not be counted as staff development time that is financed with staff development reserved revenue under Minnesota Statutes section 122A.61.
- D. The district may use staff development revenue, special grant programs established by the legislature, or another funding source to pay a stipend to a mentor who may be a current or former teacher who has taught at least three (3) years and is not on an improvement plan. Other initiatives using such funds, or funds available under Minnesota Statutes, sections [124D.861](#) and [124D.862](#), may include:
 - 1. additional stipends as incentives to mentors of color or who are American Indian;
 - 2. financial supports for professional learning community affinity groups across schools within and between districts for teachers from underrepresented racial and ethnic groups to come together throughout the school year;

3. programs for induction aligned with the district or school mentorship program during the first three (3) years of teaching, especially for teachers from underrepresented racial and ethnic groups; or
4. grants supporting licensed and non-licensed educator participation in professional development, such as workshops and graduate courses, related to increasing student achievement for students of color and American Indian students in order to close opportunity and achievement gaps.

To the extent the district receives a grant for any of the above purposes, it will negotiate additional retention strategies or protection from unrequested leave of absences in the beginning years of employment for teachers of color and teachers who are American Indian. Retention strategies may include providing financial incentives for teachers of color and teachers who are American Indian to work in the school or district for at least five (5) years and placing American Indian educators at sites with other American Indian educators and educators of color at sites with other educators of color to reduce isolation and increase opportunity for collegial support.

VII. Procedure for Use of Staff Development Funds

- A. On an annual basis, the ~~Advisory~~ District Staff Development Committee, with the assistance of the Site ~~Professional Development~~ Teams, will prepare a projected budget setting forth proposals for allocating staff development and mentoring funds reserved for each school site. Such budgets will include, but not be limited to, projections as to the cost of building site training programs, costs of individual staff seminars, and cost of substitutes.
- B. Upon approval of the budget by the school board, the District Committee will be responsible for monitoring the use of such funds in accordance with the District Plan, Site ~~Staff Development~~ Plans, and budgets. The requested use of staff development funds will meet or make progress toward the goals and objectives of the District Plan and Site Staff Development Plans. All costs/expenditures will be reviewed by district leadership for alignment consistency with the Staff Development Plan on an annual basis.
- C. Individual requests from staff for leave to attend staff development activities will be submitted and reviewed according to district policy, staff procedures, contractual agreement, and the effect on district operations. Failure to timely submit such requests may be cause for denial of the request.

VIII. Paraprofessionals, Title I Aides, and Other Instructional Support Staff

- A. The school district will provide a minimum of eight hours of paid orientation or professional development annually to all paraprofessionals. Six of the eight hours will be completed before the first instructional day of the school year or within 30 days of hire.
- B. The orientation or professional development will be relevant to the employee's occupation and may include collaboration time with classroom teachers and planning for the school year.
- C. For paraprofessionals who provide direct support to students, at least 50 percent of the professional development or orientation will be dedicated to meeting the requirements of this section. Professional development for paraprofessionals may also address other requirements of state law.
- D. A school administrator will provide an annual certification of compliance with this requirement to the Minnesota Department of Education Commissioner.

VIII. Reporting

- A. The school district and ~~site staff development~~ District Committee will prepare a report of the previous fiscal year's staff development activities and expenditures as part of the district's World's Best Workforce report.
 - 1. The report ~~must~~ will include assessment and evaluation data indicating progress toward district and site staff development goals based on teaching and learning outcomes, including the percentage of teachers and other staff involved in instruction who participate in effective staff development activities.
 - 2. The report will provide a breakdown of expenditures for:
 - a. Curriculum development and curriculum training programs;
 - b. Staff development training models, workshops, and conferences; and
 - c. The cost of releasing teachers or providing substitute teachers for staff development purposes.

The report ~~also must~~ will also indicate whether the expenditures were incurred at the district level or the school site level and whether the school site expenditures were made possible by the grants to school sites that demonstrate exemplary use of allocated

staff development revenue. These expenditures ~~must~~ will be reported using the uniform financial and accounting and reporting standards (UFARS).

3. The report will be signed by the superintendent and staff development chair.
- B. To the extent the district receives a grant for mentorship activities described in Section VI.D., by June 30 of each year after receiving a grant, the ~~Site staff development e~~ District Committee ~~must~~ will submit a report to the Professional Educator Licensing and Standards Board on program efforts that describes mentoring and induction activities and assesses the impact of these programs on teacher effectiveness and retention.

Legal References:

- Minn. Stat. § 120A.41 (Length of School Year; Days of Instruction)
Minn. Stat. § 120A.415 (Extended School Calendar)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.22, subd. 2 (Violence Prevention Education - [In-Service Training](#))
[Minn. Stat. § 120B.363, subd. 3 \(Credential for Education Paraprofessionals - Initial Training\)](#)
Minn. Stat. § 122A.187 (Expiration and Renewal)
Minn. Stat. § 122A.40, subds. 7, 7a and 8 (Employment; Contracts; Termination - Additional Staff Development and Salary)
Minn. Stat. § 122A.41, subds. 4, 4a and 5 (Teacher Tenure Act; Cities of the First Class; Definitions - Additional Staff Development and Salary)
Minn. Stat. § 122A.60 (Staff Development Program)
Minn. Stat. § 122A.61 (Reserved Revenue for Staff Development)
Minn. Stat. § 122A.70 (Teacher Mentorship and Retention of Effective Teachers)
Minn. Stat. § 123B.147, subd. 3 (Principals - [Duties; Evaluation](#))
Minn. Stat. § 124D.861 (Achievement and Integration for Minnesota)
Minn. Stat. § 124D.862 (Achievement and Integration Revenue)
Minn. Stat. § 126C.10, subds. 2 and 2b (General Education Revenue - [Basic Revenue and Extended Time Revenue](#))
Minn. Stat. § 126C.13, subd. 5 (General Education ~~Levy and Aid~~ - [Uses of Revenue](#))

~~Cross-References:~~

~~None~~

Policy
adopted: 01/26/09
Revised: 10/21/13

INDEPENDENT SCHOOL DISTRICT NO. 273
Edina, Minnesota

Revised: 02/27/17
Revised: 03/07/22

Personnel

Shared Teaching Contracts

I. Purpose

Job sharing provides the school district flexibility in managing district and employees' needs. This policy provides guidelines for implementing and managing shared teaching contracts.

II. General Statement of Policy

- A. Sharing contracts is the practice of assigning two licensed and qualified teachers to fill one existing full-time position.
- B. Applications for a shared contract may or may not be approved or renewed on a yearly basis at the discretion of the district administration.
- C. The superintendent, or designee, will establish an application process and other procedures for shared teaching contracts.

III. The following limitations apply to shared teaching contract requests:

- 1. One shared teaching contract is allowed per grade level or department at a school/program site.
- 2. Shared teaching contracts will not be allowed in kindergarten, grade one, continuous progress grades, or highly specialized positions requiring teacher consistency.
- 3. Shared teaching contract schedules will be arranged by the principals with weekly instructional days required of each teacher.
- 4. A maximum of three shared contracts **are allowed** per school/program, however, schools with less than three sections per grade may have additional limitations.

IV. Shared teaching contracts are voluntary. Teachers accepting a shared teacher contract may not discontinue the assignment during its contract life unless the district approves such discontinuance. Teachers requesting a shared contract will have an alternative plan, as described in Appendix I, in place at the time of application that enables them to take over the classroom full-time should one partner require a leave or terminate the job share prior to its completion.

Legal Reference:

~~Minn. Stat. §. 354.66 (Qualified Part-Time Teachers; Membership in Association)~~

Policy
adopted: 03/16/09
revised: 01/27/14
revised: 11/14/16
revised: 07/19/21

INDEPENDENT SCHOOL DISTRICT NO. 273
Edina, Minnesota

Appendix I to Policy 429

Shared Contract Procedures

I. Application Process

- A. Two licensed, qualified teachers who wish to share one full-time contracted position for the coming school year must submit a written application by February 1 of the preceding school year to the appropriate principal or supervisor who will in turn consider the application and forward it with a recommendation for approval or disapproval to human resources.

Human resources will review the application and provide input to the superintendent for a final decision. To be eligible for a shared contract, a teacher must have completed the teacher's probationary period prior to application.

- B. The written application must include the following information:

1. The purpose of the shared position;
2. The division of duty time, including arrangements for joint planning;
3. The division of responsibilities and how the responsibilities will be assumed by both teachers;
4. The assurance that no additional supervision, materials, organization, or outside resources will be required other than those that would be regularly necessary for the one full-time position;
5. Planned communications among partner teachers, colleagues, and principal;
6. In cooperation with the principal, a plan for completion of annual feedback surveys on the job share position with colleagues and parents/guardians of students in the class; and
7. An alternative plan that enables one partner teacher to take over the classroom full-time should the other partner teacher require a leave or terminate the job share prior to its completion.

- C. Both teachers sharing a contract will attend:

1. Parent/guardian and teacher conferences and special education staffing meetings;
2. Workshops, professional learning opportunities, and staff meetings as would a full-time teacher; and
3. Prearranged team/department/grade level meetings.

Further, both teachers will pre-establish the division of responsibilities for the position, including:

1. supervisory tasks;
2. evaluations;
3. daily duties, including communications with shared staff and parents/guardians;
4. grading;
5. student records and data entry;
6. end-of-year summaries;
7. team/department/grade level and classroom goals; and
8. school committees and task forces.

- D. Approved applicants will review all plans and responsibilities for the coming year with the appropriate principal or supervisor by June 1 of the preceding year.
- E. Shared teaching contracts are reviewed annually for renewal at the request of the teachers sharing the position. The renewal requests must be submitted to human resources by February 1 for the following school year, and must have a continuation recommendation from the principal or supervisor.
- F. A teacher is limited to a maximum number of three years in a shared contract, as determined by human resources. [With the recommendation of the principal or supervisor, a shared contract may be extended beyond the three-year maximum at the discretion of the district administration.](#)
- G. At the time an application is approved, participating teachers who are sharing a position must agree in writing to the following conditions:
1. The teachers will agree to the dates of duty, to repay any salary advanced that is subsequently unearned, and to any other necessary conditions consistent with the provisions of the section. The teacher also recognizes that because a shared contract is voluntary the teacher may be ineligible for unemployment compensation benefits.
 2. The district's contribution for Master Agreement benefits for the two people sharing the contract will not exceed that of one full-time position.
 3. The teacher will retain all accrued [basic sick](#) leave. Additional [basic sick](#) leave is accrued on a prorated basis according to the number of full days of duty.
 4. The district contribution to the tax-sheltered annuity program continues on a matching basis according to the provisions of the district's Master Agreement. The district matches the appropriate percent for each shared contract.
 5. The teacher is eligible for the Incentive for Early Retirement provisions of the district's Master Agreement as if the teacher was not in a shared position.

6. ~~The~~ Any teacher, who has 20 years or more of allowable service in Minnesota schools, will pay into the Teachers Retirement Association of the State of Minnesota upon the same basis and in the same amounts as would be payable or accrued were the teacher not sharing a position. Teachers must contact the state retirement office to discuss this situation.
7. The salaries and pay period options for teachers sharing a position are according to the Master Agreement. These and other costs will not exceed the cost of one full-time position.
8. Placement on the salary schedule for the teacher sharing a position is in accordance to the Master Agreement with the exception that for each school year or part thereof that a teacher shares a position, a full step will be granted for salary schedule placement.

II. Cancelling ~~Canceling~~ of Job Share Contract

- A. If a shared teaching contract position cannot be fulfilled by a teacher, the partner teacher will be required to meet with the human resources and building principal/program supervisor to determine next steps in the assignment of the remainder of the contract.
- B. If there is a discontinuance of the partnership and the alternative plan cannot be enacted, the remaining job share partner could receive a discretionary leave for the remainder of the year should the leave be needed to fill the position opening appropriately.
- C. In accepting a shared teaching contract, the teacher will retain all seniority rights (seniority date remains unchanged) and does not relinquish the teacher's right to reinstatement to a full-time position.

Students

Corporal Punishment

I. Purpose

This policy describes limitations on the use of corporal punishment and prone restraint upon a of students.

II. General Statement of Policy

~~The school district strictly prohibits corporal punishment. No employee or agent of the school district will cause inflict corporal punishment or use prone restraint upon a student. to be inflicted upon a student to reform unacceptable conduct or as a penalty for unacceptable conduct. As used in this policy, the term "corporal punishment" means conduct involving hitting or spanking a person with or without an object, or unreasonable physical force that causes bodily harm or substantial emotional harm.~~

III. Definitions

1. "Corporal punishment" means conduct involving:
 - a. hitting or spanking a person with or without an object; or
 - b. unreasonable physical force that causes bodily harm or substantial emotional harm.
2. "Prone restraint" means placing a child in a face-down position.

IV. Prohibitions

1. An employee or agent of the school district will not inflict corporal punishment or cause corporal punishment to be inflicted upon a student to reform unacceptable conduct or as a penalty for unacceptable conduct.
2. An employee or agent of the district, including a school resource officer, security personnel, or police officer contracted with the district, will not use prone or compressive restraint; inflict any form of physical holding that restricts or impairs a student's ability to breathe; restricts or impairs a student's ability to communicate distress; places pressure or weight on a student's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a student's torso.
3. All peace officers, including those who are school resource officers or

otherwise agents of the district, may use force as reasonably necessary to carry out official duties, including, but not limited to, making arrests and enforcing orders of the court. Restrictions on prone and compressive restraints do not apply in these circumstances when these officials or those assisting these officials are executing duties allowed by law.

4. Conduct that violates this policy is not a crime unless the conduct violates a provision of Minnesota Statutes. Nothing in this policy precludes the use of reasonable force in accordance with state law.

VIII. Exceptions

A teacher, or school principal, and other school staff may use reasonable force under the conditions set forth in Policy 506 (Student Conduct and Discipline) when it is necessary under the circumstances to correct or restrain a student or prevent bodily harm or death to another. Other school district employees, school bus drivers, or other agents of a district may use reasonable force when necessary under the circumstances to restrain a student or prevent bodily harm or death to another.

VI. Violation

Employees who violate the provisions of this policy will be subject to disciplinary action as appropriate. Any such disciplinary action will be made pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, and school district policies. Violation of this policy may also result in civil or criminal liability for the employee.

Legal References:

Minn. Stat. § 121A.58 (Corporal Punishment)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. § 123B.25 (Legal Actions Against Districts and Teachers)
Minn. Stat. § 609.06, ~~Subd. 1(6) and (7)~~ (Authorized Use of Force)
[Op. Atty. Gen. 169f \(August 22, 2023\) \(School Pupils: Discipline\)](#)
[Op. Atty. Gen. 169f Supp. \(September 20, 2023\) \(School Pupils: Discipline\)](#)

Cross Reference:

[Policy 403 \(Discipline of School District Employees\)](#)
[Policy 414 \(Mandated Reporting of Child Neglect or Physical or Sexual Abuse\)](#)
[Policy 415 \(Mandated Reporting of Maltreatment of Vulnerable Adults\)](#)
[Policy 506 \(Student Conduct and Discipline\)](#)
[Policy 532 \(Use of Crisis Teams and Peace Officers to Remove Students with Individualized Education Plans \(IEPs\) from School Grounds\)](#)

Policy
adopted: 01/22/08
Reviewed: 02/21/12

INDEPENDENT SCHOOL DISTRICT NO. 273
Edina, Minnesota

Revised: 10/20/14
Reviewed: 05/20/19

Students

Use of Crisis Teams and Peace Officers to Remove Students with Individualized Education Program (IEPs) from School Grounds

I. Purpose

This policy describes the appropriate use of crisis teams and peace officers to remove from school grounds, if necessary, a student with an individualized education program (IEP).

II. General Statement of Policy

The school district is committed to promoting learning environments that are safe for all members of the school community. It further believes that students are the first priority and that they should be reasonably protected from physical or emotional harm at all school locations and during all school activities.

All students, including those with IEPs, are subject to the terms of the district's discipline policy. Building level administrators have the leadership responsibility to maintain a safe, secure, and orderly educational environment within which learning can occur. Corrective action to discipline a student and/or modify a student's behavior will be taken by staff when a student's behavior violates the district's discipline policy.

If a student with an IEP engages in conduct which, in the judgment of school district personnel, endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, that student may be removed from school grounds in accordance with this policy.

III. Definitions

For purposes of this policy, the following terms have the meaning given them in this section:

- A. "Student with an IEP" or "the student" means a student who is eligible to receive special education and related services pursuant to the terms of an IEP or an individual interagency intervention plan (IIIP).

An Individualized Education Plan (or Program) is also known as an IEP. This is a plan or program developed to ensure that a child with an identified disability who is attending an elementary or secondary educational institution receives specialized instruction and related services. The IEP is developed by a team of

individuals from various educational disciplines, the child with a disability, family members, and/or designated advocates.

- B. "Crisis team" means a group of persons, which may include teachers and non-teaching school personnel, selected by the building administrator in each school building who have received crisis intervention training and are responsible for becoming actively involved with resolving crises. The building administrator or designee will serve as the leader of the crisis team.
- C. "Peace officer" means an employee or an elected or appointed official of a political subdivision or law enforcement agency who is licensed by the Board of Peace Officer Standards and Training, charged with the prevention and detection of crime and the enforcement of general criminal laws of the state and who has the full power of arrest. The term "peace officer" includes a person who serves as a sheriff, a deputy sheriff, a police officer, or a state patrol trooper.
- D. "Police liaison officer" is a peace officer who, pursuant to an agreement between the school district and a political subdivision or law enforcement agency, is assigned to a school building for all or a portion of the school day to provide law enforcement assistance and support to the building administration and to promote school safety, security, and positive relationships with students.
- E. The phrase "remove the student from school grounds" is the act of securing the ~~person of a~~ student with an IEP and escorting that student from the school building or school activity at which the student with an IEP is located.
- F. "Emergency" means a situation where immediate intervention is needed to protect a child or other individual from physical injury or to prevent serious property damage.
- G. All other terms and phrases used in this policy will be defined in accordance with applicable state and federal law or ordinary and customary usage.

IV. Removal of Students with IEPs from School Grounds

A. Removal by Crisis Team

If the behavior of a student with an IEP escalates to the point where the student's behavior endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, the school building's crisis team may be summoned. The crisis team may attempt to de-escalate the student's behavior by means including, but not limited to, those described in the student's IEP and/or **positive behavior intervention support** plan. When such measures fail, or when the crisis team determines that the student's behavior continues to endanger or may endanger the health, safety, or property of the student, other students, staff members, or school property, the crisis team may remove the student from school grounds.

If the student's behavior cannot be safely managed, school personnel may immediately request assistance from the police liaison officer or a peace officer.

B. Removal by Police Liaison Officer or Peace Officer

If a student with an IEP engages in conduct which endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, the school building's crisis team, building administrator, or the building administrator's designee, may request that the police liaison officer or a peace officer remove the student from school grounds.

If a student with an IEP is restrained or removed from a classroom, school building, or school grounds by a peace officer at the request of a school administrator or school staff person during the school day twice in a 30-day period, the student's IEP team ~~must~~ will meet to determine if the student's IEP is adequate or if additional evaluation is needed.

Whether or not a student with an IEP engages in conduct which endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, school district personnel may report a crime committed by a student with an IEP to appropriate authorities. If the district reports a crime committed by a student with an IEP, ~~school~~ district personnel will transmit copies of the special education and disciplinary records of the student for consideration by appropriate authorities to whom it reports the crime, to the extent that the transmission is permitted by the Family Education Rights and Privacy Act (FERPA), the Minnesota Government Data Practices Act, and district's policy. ~~Protection and Privacy of Pupil Records.~~

The fact that a student with an IEP is covered by special education law does not prevent state law enforcement and judicial authorities from exercising their responsibilities with regard to the application of federal and state law to crimes committed by a student with an IEP.

C. Reasonable Force Permitted

1. In removing a student with an IEP from school grounds, a building administrator, other crisis team members, or the police liaison officer or other agents of the district, whether or not members of a crisis team, may use reasonable force when it is necessary under the circumstances to correct or restrain a student or prevent imminent bodily harm or death to the student or to another person.
2. In removing a student with an IEP from school grounds, police liaison officers and district personnel are further prohibited from engaging in the following conduct:

1. ~~a.~~ Corporal punishment prohibited by ~~Minn. Stat. § 121A.58~~ state law and district policy;
 2. ~~b.~~ Requiring a child to assume and maintain a specified physical position, activity, or posture that induces physical pain;
 3. ~~c.~~ Totally or partially restricting a child's senses as punishment;
 4. ~~d.~~ Denying or restricting a child's access to equipment and devices such as walkers, wheel chairs, hearing aids, and communication boards that facilitate the child's functioning except when temporarily removing the equipment or device is needed to prevent injury to the child or others or serious damage to the equipment or device, in which case the equipment or device will be returned to the child as soon as possible;
 5. ~~e.~~ Interacting with a child in a manner that constitutes sexual abuse, neglect, or physical abuse under ~~Minn. Stat. § 626.556~~ state law;
 6. ~~f.~~ Physical holding (as defined in ~~Minn. Stat. § 125A.0944~~ by state law) that restricts or impairs a child's ability to breathe; restricts or impairs a child's ability to communicate distress; places pressure or weight on a child's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a child's torso;
 7. ~~g.~~ Withholding regularly scheduled meals or water; and/or
 8. ~~h.~~ Denying a child access to toilet facilities.
3. Any reasonable force used under state law which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred will be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

D. Parental/Guardian Notification

The building administrator or designee will make reasonable efforts to notify the student's parent or guardian of the student's removal from school grounds as soon as possible following the removal.

E. Continued Removals; Review of IEP

Continued and repeated use of the removal process described herein ~~must~~ will be reviewed in the development of the individual student's IEP or IIIP.

F. Effect of Policy in an Emergency; Use of Restrictive Procedures

~~A student with an IEP may be removed in accordance with this policy regardless of whether the student's conduct would create an emergency.~~

If the district seeks to remove a student with an IEP from school grounds under this policy due to behaviors that constitute an emergency ~~and the student's IEP, IIP, or behavior intervention plan authorizes the use of one or more restrictive procedures,~~ the crisis team may employ ~~those~~ restrictive procedures, in addition to any reasonable force that may be necessary, to facilitate the student's removal from school grounds, as long as the crisis team members who are implementing the restrictive procedures have received the training required by, ~~and are acting in compliance with, state law. Minn. Stat. § 125A.0942, Subd. 5, and otherwise comply with the requirements of § 125A.0941.~~

G. Reporting to the Minnesota Department of Education (MDE)

Annually, stakeholders may recommend, as necessary, to the Commissioner of MDE (Commissioner) specific and measurable implementation and outcome goals for reducing the use of restrictive procedures. The Commissioner must submit to the Legislature a report on districts' progress in reducing the use of restrictive procedures that recommends how to further reduce these procedures and eliminate the use of seclusion. By January 15, April 15, July 15, and October 15 of each year, ~~the districts must~~ will report in a form and manner determined by the Commissioner, about individual students who have been secluded. By July 15 each year, ~~the districts must~~ will report summary data. The summary data ~~must~~ will include information on the use of restrictive procedures for the prior school year, July 1 through June 30, including the use of reasonable force by ~~school~~ district personnel that is consistent with the definition of physical holding or seclusion of a child with a disability.

Legal References:

Minn. Stat. § 13.01, *et seq.* (Minnesota Government Data Practices Act)

Minn. Stat. §§ 121A.40-121A.56 (Minnesota Pupil Fair Dismissal Act)

[Minn. Stat. § 121A.58 \(Corporal Punishment\)](#)

Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)

Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)

Minn. Stat. § 121A.67, ~~§~~ Subd. 2 (Aversive and Deprivation Procedures)

Minn. Stat. § 125A.094-125A.0942 (Restrictive Procedures for Children with Disabilities)

Minn. Stat. § 609.06 (Authorized Use of Force)

Minn. Stat. § 609.379 (Permitted Actions)

[Minn. Stat. § 626.556 \(Reporting of Maltreatment of Minors\)](#)

20 U.S.C. § 1415(k)(6) (Individuals with Disabilities Education Improvement Act of 2004 (IDEA))

34 C.F.R. § 300.535 (IDEA Regulation Regarding Involvement of Law Enforcement)

20 U.S.C. 1232g *et seq.* (Family Educational Rights and Privacy (FERPA))

Cross References:

Policy 506 (Student [Conduct and Discipline](#))

Policy 507 (Corporal Punishment)

Policy 515 (Protection and Privacy of Student Records)

Policy 806 (~~Crisis~~ [Emergency Management Policy](#))

Policy

adopted: [01/22/08](#)

amended: [02/21/12](#)

revised: [02/23/15](#)

revised: 12/16/19

INDEPENDENT SCHOOL DISTRICT [NO. 273](#)

Edina, Minnesota

Education Programs

Literacy and the READ Act

I. Purpose

This policy aligns with Minnesota law established in the READ Act and the Edina Strategic Plan to advance academic excellence, growth, and readiness.

II. General Statement of Policy

The school district recognizes the centrality of reading in a student's educational experience.

III. Definitions

- A. "Evidence-based" means the instruction or item described is based on reliable, trustworthy, and valid evidence and has demonstrated a record of success in increasing students' reading competency in the areas of phonological and phonemic awareness, phonics, vocabulary development, reading fluency, and reading comprehension. Evidence-based literacy instruction is explicit, systematic, and includes phonological and phonemic awareness, phonics and decoding, spelling, fluency, vocabulary, oral language, and comprehension that can be differentiated to meet the needs of individual students.
- B. "Fluency" means the ability of students to read text accurately, automatically, and with proper expression.
- C. "Foundational reading skills" includes phonological and phonemic awareness, phonics and decoding, and fluency. Foundational reading skills appropriate to each grade level must be mastered in kindergarten, grade 1, grade 2, and grade 3. Struggling readers in grades 4 and above who do not demonstrate mastery of grade-level foundational reading skills will continue to receive explicit, systematic instruction to reach mastery.
- D. "Literacy specialist" means a person licensed by the Professional Educator Licensing and Standards Board as a teacher of reading, a special education teacher, or a kindergarten through grade 6 teacher, who has completed professional development approved by the Minnesota Department of Education (MDE) in structured literacy.

- E. "Literacy lead" means a literacy specialist with expertise in working with educators. A district literacy lead will support the district's implementation of the READ Act; provide support to school-based coaches; support the implementation of structured literacy, interventions, curriculum delivery, and teacher training; assist with the development of personal learning plans; and train paraprofessionals and other support staff to support classroom literacy instruction.
- F. "Literacy coach" means an instructional leader with specialized knowledge in the science of reading, evidence-based practices, English Language Arts state standards, as well as the knowledge of how to work with educators as adult learners. A district literacy coach will provide job-embedded professional development.
- F. "Multi-tiered system of support" or "MTSS" means a systemic, continuous improvement framework for ensuring positive social, emotional, behavioral, developmental, and academic outcomes for every student. The MTSS framework provides access to layered tiers of culturally and linguistically responsive, evidence-based practices and relies on the understanding and belief that every student can learn and thrive. Through a MTSS at the core (Tier 1), supplemental (Tier 2), and intensive (Tier 3) levels, educators provide high quality, evidence-based instruction and intervention that is matched to a student's needs; progress is monitored to inform instruction and set goals and data is used for educational decision making.
- G. "Oral language," also called "spoken language," includes speaking and listening, and consists of five components: phonology, morphology, syntax, semantics, and pragmatics.
- H. "Phonemic awareness" means the ability to notice, think about, and manipulate individual sounds in spoken syllables and words.
- I. "Phonics instruction" means the explicit, systematic, and direct instruction of the relationships between letters and the sounds they represent and the application of this knowledge in reading and spelling.
- J. "Progress monitoring" means using data collected to inform whether interventions are working. Progress monitoring quantifies rates of improvement and informs instructional practice and the development of individualized programs using state-approved screening that is reliable and valid for the intended purpose.
- K. "Reading comprehension" means a function of word recognition skills and language comprehension skills. It is an active process that requires intentional thinking during which meaning is constructed through

interactions between the text and reader. Comprehension skills are taught explicitly by demonstrating, explaining, modeling, and implementing specific cognitive strategies to help beginning readers derive meaning through intentional, problem-solving thinking processes.

- L. "Structured literacy" means an approach to reading instruction in which teachers carefully structure important literacy skills, concepts, and the sequence of instruction to facilitate children's literacy learning and progress. Structured literacy is characterized by the provision of systematic, explicit, sequential, and diagnostic instruction in phonemic awareness, phonics, fluency, vocabulary and oral language development, and reading comprehension.
- M. "Three-cueing system," also known as "meaning structure visual (MSV)," means a method that teaches students to use meaning, structure and syntax, and visual cues when attempting to read an unknown word. Evidence-based instruction does not include the three-cueing system, as defined in subdivision 16.
- N. "Vocabulary development" means the process of acquiring new words. A robust vocabulary improves all areas of communication, and is a strong predictor for reading success.

IV. Reading Screener; Parent/Guardian Notification and Involvement

- A. The school district will administer an MDE approved evidence-based reading screener to students in kindergarten through grade 3 within the first six weeks of the school year, and again within the last six weeks of the school year.
- B. The district will identify any screener it uses in the district's annual literacy plan, and submit screening data to MDE annually by June 15.
- C. The district, at least biannually after administering each screener, will give the parent/guardian of each student who is not reading at or above grade level timely information about:
 - 1. the student's reading proficiency as measured by a screener approved by MDE;
 - 2. reading-related services currently being provided to the student and the student's progress after the second screener; and
 - 3. strategies for parents/guardians to use at home in helping their student succeed in becoming grade-level proficient in reading in English and in their native language.

- D. The district may not use this section to deny a student's right to a special education evaluation.

V. Identification and Reporting

- A. Students enrolled in kindergarten, grade 1, grade 2, and grade 3, including multilingual learners and students receiving special education services, will be universally screened for mastery of foundational reading skills, including phonemic awareness, phonics, decoding, fluency, oral language, and for characteristics of dyslexia as measured by approved screening tools. The screening for characteristics of dyslexia may be integrated with universal screening for mastery of foundational skills and oral language.
- B. The district will submit data on student performance in kindergarten, grade 1, grade 2, and grade 3 on foundational reading skills, including phonemic awareness, phonics, decoding, fluency, and oral language to MDE in the local literacy plan submission on an annual basis due on June 15.
- C. Students in grades 4 and above, including multilingual learners and students receiving special education services, who do not demonstrate mastery of foundational reading skills, including phonemic awareness, phonics, decoding, fluency, and oral language, will be screened using a screening tool approved by MDE for characteristics of dyslexia and will continue to receive evidence-based instruction, interventions, and progress monitoring until the students achieve grade-level proficiency. A parent/guardian, in consultation with a teacher, may opt a student out of the literacy screener if the parent/guardian and teacher decide that continuing to screen would not be beneficial to the student. In such limited cases, the student will continue to receive progress monitoring and literacy interventions.
- D. Reading screeners in English, and in the predominant languages of district students where practicable, will identify and evaluate students' areas of academic need related to literacy. The district also will monitor progress and provide reading instruction appropriate to the specific needs of multilingual learners. The district will use an approved, developmentally appropriate, and culturally responsive screener and annually report summary screener results to the MDE Commissioner by June 15 in the form and manner determined by the MDE Commissioner.
- E. The district will include in its literacy plan a summary of the district's efforts to screen, identify, and provide interventions to students under paragraph A who demonstrate characteristics of dyslexia as measured by a screening tool approved by MDE. The report will include:

1. a summary of the district's efforts to screen for dyslexia;
2. the number of students universally screened for that reporting year;
3. the number of students demonstrating characteristics of dyslexia for that year; and
4. an explanation of how students identified under this subdivision are provided with alternate instruction and interventions.

VI. Intervention

- A. For each student identified under the screening identification process, the school district will create a personal learning plan that provides reading intervention to accelerate student growth and reach the goal of reading at or above grade level by the end of the current grade and school year.
- B. The district will implement progress monitoring for a student not reading at grade level.
- C. The district will use evidence-based curriculum and intervention materials at each grade level that are designed to ensure student mastery of phonemic awareness, phonics, vocabulary development, reading fluency, and reading comprehension. All literacy curriculum, or literacy intervention or supplementary materials, purchased by the district after July 1, 2023, will be evidence-based.
- D. If a student does not read at or above grade level by the end of the current school year, the district will continue to provide reading intervention until the student reads at grade level. District intervention methods will encourage family engagement and, where possible, collaboration with appropriate school and community programs that specialize in evidence-based instructional practices and measure mastery of foundational reading skills, including phonemic awareness, phonics, decoding, fluency, and oral language.
- E. Intervention programs will be taught by an intervention teacher or special education teacher who has successfully completed training in evidence-based reading instruction approved by MDE. Intervention may include but is not limited to requiring student attendance in summer school, intensified reading instruction that may require that the student be removed from the regular classroom for part of the school day, extended-day programs, or programs that strengthen students' cultural connections.

- F. The district will determine the format of the personal learning plan in collaboration with the student's educators and other appropriate professionals in consultation with the student's parent/guardian. The personal learning plan will include evidenced based targeted instruction and ongoing progress monitoring. The personal learning plan may include grade retention, if it is in the student's best interest; a student may not be retained solely due to delays in literacy or not demonstrating grade-level proficiency. The district will maintain and regularly update and modify the personal learning plan until the student reads at grade level. This paragraph does not apply to a student under an individualized education program.

VII. Local and Comprehensive Literacy Plan

- A. The school district will adopt a local literacy plan to have every child reading at or above grade level every year beginning in kindergarten and to support multilingual learners and students receiving special education services in achieving their individualized reading goals. The district will update and submit the plan to the Commissioner of MDE by June 15 each year. The plan will be consistent with the READ Act, and include the following:
1. a process to assess students' foundational reading skills, oral language, and level of reading proficiency and the screeners used, by school site and grade level;
 2. a process to notify and involve parents/guardians;
 3. a description of how schools in the district will determine the personal learning plan that provides targeted evidenced-based reading instruction and includes an intervention strategy for a student and the process for intensifying or modifying the reading strategy in order to obtain measurable reading progress;
 4. evidence-based intervention methods for students who are not reading at or above grade level and progress monitoring to provide information on the effectiveness of the intervention;
 5. identification of staff development needs, including a plan to meet those needs;
 6. the curricula used by school site and grade level;
 7. a statement of whether the school district has adopted a MTSS framework;

8. student data using the measures of foundational literacy skills and mastery identified by MDE for the following students:
 - a. students in kindergarten through grade 3;
 - b. students who demonstrate characteristics of dyslexia; and
 - c. students in grades 4 to 12 who are identified as not reading at grade level; and
 9. the number of teachers and other staff that have completed training approved by MDE.
- B. The district will post its literacy plan on the official district website and submit it to the Commissioner of MDE as required.

VIII. Staff Training

- A. The school district will provide access to state-required training to:
1. intervention teachers working with students in kindergarten through grade 12;
 2. all classroom teachers of students in kindergarten through grade 3 and children in prekindergarten programs;
 3. special education teachers;
 4. curriculum directors;
 5. instructional support staff who provide reading instruction; and
 6. employees who select literacy instructional materials for a district.
- B. The district will provide training from a menu of approved evidence-based training programs to all reading intervention teachers, literacy specialists, and other teachers and staff in accordance with the READ Act and to other teachers in the district, prioritizing teachers who work with students with disabilities, English learners, and students who qualify for the graduation incentives program under state law.
- C. The district will employ or contract with a literacy lead, or be actively supporting a designated literacy specialist through the process of

becoming a literacy lead in accordance with the Read Act. The district may satisfy the requirements of this subdivision by contracting with another school board or cooperative unit under state law for the services of a literacy lead. The district literacy lead will collaborate with district administrators and staff to support the district's implementation of requirements under the READ Act.

IX. Staff Development

- A. The school district will provide training programs on evidence-based reading instruction to teachers and instructional staff in accordance with the READ Act. The training will include teaching in the areas of phonemic awareness, phonics, vocabulary development, reading fluency, reading comprehension, and culturally and linguistically responsive pedagogy.
- B. The district will use the data under Article V. above to identify the staff development needs so that:
 - 1. elementary teachers are able to implement explicit, systematic, evidence-based instruction in the five reading areas of phonemic awareness, phonics, fluency, vocabulary, and comprehension with an emphasis on mastery of foundational reading skills and other literacy-related areas including writing until the student achieves grade-level reading and writing proficiency;
 - 2. elementary teachers have sufficient training to provide students with evidence-based reading and oral language instruction that meets students' developmental, linguistic, and literacy needs using the intervention methods or programs selected by the district for the identified students;
 - 3. licensed teachers employed by the district have regular opportunities to improve reading and writing instruction;
 - 4. licensed teachers recognize students' diverse needs in cross-cultural settings and are able to serve the oral language and linguistic needs of students who are multilingual learners by maximizing strengths in their native languages in order to cultivate students' English language development, including oral academic language development, and build academic literacy; and
 - 5. licensed teachers are well trained in culturally responsive pedagogy that enables students to master content, develop skills to access content, and build relationships.

- C. The district will provide training for staff in early childhood programs with explicit, systematic instruction in phonological and phonemic awareness; oral language, including listening comprehension; vocabulary; and letter-sound correspondence.

X. Literacy Incentive Aid Uses

The school district will use its literacy incentive aid to support implementation of evidence-based reading instruction. The following are eligible uses of literacy incentive aid:

1. training for kindergarten through grade 3 teachers, early childhood educators, special education teachers, reading intervention teachers working with students in kindergarten through grade 12, curriculum directors, and instructional support staff that provide reading instruction, on using evidence-based screening and progress monitoring tools;
2. evidence-based training using a training program approved by MDE focused on foundational reading skills, including phonemic awareness, phonics, decoding, fluency, oral language;
3. employing or contracting with a literacy lead;
4. materials, training, and ongoing coaching to ensure reading interventions are evidence-based; and costs of substitute teachers to allow teachers to complete required training during the teachers' contract day.

Legal References:

Minn. Stat. § 120B.1118 (READ Act Definitions)
Minn. Stat. § 120B.12 (READ Act Goal and Interventions)
Minn. Stat. § 120B.123 (READ Act Implementation)
Minn. Stat. § 123A.24 (Withdrawing from a Cooperative Unit; Appealing Denial of Membership)
Minn. Stat. § 124D.68 (Graduation Incentives Program)
Minn. Stat. § 124D.98 (Literacy Incentive Aid)
Minn. Stat. § 125A.56 (Alternate Instruction Required before Assessment Referral)

Policy
adopted:

INDEPENDENT SCHOOL DISTRICT NO. 273
Edina, Minnesota

IX. Leadership and Committee Updates

X. Superintendent Updates

XI. Adjournment

XII. Information

XII.A. November Enrollment Mobility



Board Meeting Date: 12/11/2023

Title: November 2023 Enrollment Mobility

Type: Information

Presenter(s): Shauna Talley, MARSS – Student Information 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 Education's 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.

Enrollment as of the end of November, 2023

Elementary Schools		KG	1	2	3	4	5	TOTAL
Concord Elementary School		105	110	123	127	129	130	724
Cornelia Elementary School		87	93	103	103	98	99	583
Countryside Elementary School		115	122	93	94	106	99	629
Creek Valley Elementary School		87	95	100	108	103	103	596
Highlands Elementary School		78	95	95	94	93	89	544
Normandale Elementary School		106	101	125	117	103	97	649
Totals		578	616	639	643	632	617	3725

Secondary Schools	6	7	8	9	10	11	12	TOTAL
South View Middle School	329	339	316	0	0	0	0	984
Valley View Middle School	326	339	328	0	0	0	0	993
Edina High School	0	0	0	683	689	658	659	2689
Edina Virtual Pathway Secondary	0	0	0	11	8	13	28	60
Options at Edina High School	0	0	0	0	0	0	0	0
Totals	655	678	644	694	697	671	687	4726

Enrollment Comparisons

	December 2022	November 2023	December 2023
K-5	3784	3728	3725
6-8	1965	1973	1977
9-12	2755	2748	2749
Totals K-12	8504	8449	8451
PS	255	223	230
ECSE	188	201	219

November Mobility

	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Withdrawn Students	1	1	1	2	3	2	0	0	1	2	1	2	1	17
Enrolled Students	2	1	1	1	0	1	1	3	2	2	0	2	1	17
	1	0	0	-1	-3	-2	1	3	1	0	-1	0	0	

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	0	0	0	0	0	0	0	0	0	1	0	1
04: Moved Outside of the District	0	0	0	0	0	0	0	0	0	0	0	1	0	1
05: Moved Outside of the State	1	1	1	2	0	0	0	0	0	0	0	0	0	5
08: Student Graduated	0	0	0	0	0	0	0	0	0	0	0	0	1	1
20: Transferred to Another MN District, did not move	0	0	0	0	3	2	0	0	1	2	1	0	0	9
Total	1	1	1	2	3	2	0	0	1	2	1	2	1	

XII.B. Investment Summary - November 2023



Board Meeting Date: 12/11/2023

Title: Investment Summary – November 2023

Type: Information

Presenter(s): Mert Woodard, Director, Finance & Operations

Description: The attached report provides detailed information regarding cash and investments belonging to the District as of November 30, 2023.

Recommendation: N/A

Desired Outcomes from the Board: This information is provided for the benefit of the Board of Education and its stakeholders.

Attachments:

1. Investment Summary – November 2023

Investment Summary

FOR THE MONTH ENDED NOVEMBER 30, 2023

General Operating Funds:

Type of Investment	Investment Description	Purchase Date	Maturity Date	Investment Market Value	Investment Yield	
MSDLAF+ Liquid	Money Market	N/A	NOW	8,808,971	5.30%	
MSDLAF+ Max	Money Market	N/A	NOW	20,906,061	5.40%	
PMA/MN Trust	Money Market	N/A	NOW	11,399,258	5.29%	
Term Series Flex	MNTrust Term Series-Flex (VNB), IL	10/31/2023	10/31/2023	5,130,795	5.35%	
SDA Account	NexBank, TX	10/31/2023	10/31/2023	2,009,767	5.40%	
Certificate of Deposit	SERVISFIRST BANK, FL	11/18/2022	11/20/2023	238,000	4.76%	
Certificate of Deposit	FLAGLER BANK, FL	3/17/2023	3/14/2024	238,350	4.85%	
Certificate of Deposit	Royal Business Bank, CA	3/17/2023	3/14/2024	237,600	5.14%	
Certificate of Deposit	Pacific National Bank, FL	3/17/2023	3/14/2024	238,150	4.95%	
Certificate of Deposit	Pioneer Federal Credit Union, ID	3/17/2023	3/14/2024	238,150	4.94%	
Certificate of Deposit	ANECA FCU, LA	3/17/2023	3/14/2024	237,650	5.14%	
Certificate of Deposit	Financial Federal Bank, TN	3/17/2023	3/14/2024	238,600	4.75%	
Certificate of Deposit	Preferred Bank, NY	3/17/2023	3/14/2024	237,550	5.22%	
Certificate of Deposit	Pinnacle Bank, GA	3/17/2023	3/14/2024	238,050	4.97%	
Certificate of Deposit	Capital Community Bank, UT	3/17/2023	3/14/2024	238,400	4.84%	
Certificate of Deposit	TECHNICOLOR CREDIT UNION, CA	3/17/2023	3/14/2024	237,900	5.02%	
Certificate of Deposit	PACIFIC WESTERN BANK, CA	11/18/2022	5/16/2024	232,700	4.61%	
Certificate of Deposit	MORGAN STANLEY PVT BANK, 61768ENB5	11/25/2022	5/28/2024	241,949	4.65%	
Certificate of Deposit	MORGAN STANLEY BANK NA, 61690UV56	11/25/2022	5/28/2024	241,949	4.65%	
Certificate of Deposit	WELLS FARGO BANK NA, 9497633V6	11/28/2022	5/28/2024	246,960	4.65%	
Certificate of Deposit	Western Alliance Bank, CA	8/22/2023	8/21/2024	237,150	5.37%	
Certificate of Deposit	VIBRANT CREDIT UNION, IL	8/22/2023	8/21/2024	236,550	5.58%	
Certificate of Deposit	Milledgeville State Bank, IL	3/17/2023	9/12/2024	233,350	4.69%	
Certificate of Deposit	Fieldpoint Private Bank & Trust, CT	3/17/2023	9/12/2024	232,650	4.88%	
Certificate of Deposit	FIRST NATIONAL BANK, ME	11/18/2022	11/18/2024	226,800	4.56%	
Certificate of Deposit	KS STATEBANK / KANSAS STATE BANK OF MANHATTAN, KS	11/18/2022	11/18/2024	226,600	4.58%	
Certificate of Deposit	PENTAGON FEDERAL CREDITUNION (183 day and out), VA	11/18/2022	11/19/2024	1,750,000	4.40%	
Certificate of Deposit	UBS BANK USA, 90348J7G9	11/23/2022	11/25/2024	245,696	4.66%	
Certificate of Deposit	CITY NATL BK - BEV HILLS, 178180GR0	11/23/2022	11/25/2024	240,878	4.71%	
Certificate of Deposit	BMW BANK NORTH AMERICA, 05580AT20	11/25/2022	11/25/2024	240,631	4.66%	
Certificate of Deposit	DISCOVER BANK, 2546732A3	11/30/2022	12/2/2024	240,714	4.66%	
Certificate of Deposit	GREENSTATE CREDIT UNION, IA	11/18/2022	1/27/2025	225,100	4.53%	
Certificate of Deposit	FIRST PRIORITY BANK, OK	11/18/2022	1/27/2025	224,400	4.56%	
Certificate of Deposit	ELGA CREDIT UNION, MI	8/22/2023	1/27/2025	232,350	5.21%	
Certificate of Deposit	CONNEXUS CREDIT UNION, 20825WCN8	8/25/2023	8/25/2025	246,641	5.26%	
Certificate of Deposit	CALIFORNIA CREDIT UNION, 130162AY6	8/28/2023	8/28/2025	241,957	5.31%	
Total General Operating Funds:				\$	57,118,277	

2021A Facilities Maintenance Bonds:

Type of Investment	Investment Description	Purchase Date	Maturity Date	Investment Market Value	Investment Yield	
PMA/MN Trust	Money Market	N/A	NOW	632,309	5.29%	
PMA/MN Trust	MNTRUST – Term Series-Flex (PenFed LOC)	10/31/2023	10/31/2023	3,173,860	5.35%	
Total 2021A Facilities Maintenance Bonds:				\$	3,806,168	

2021B General Obligation School Building Bonds:

Type of Investment	Investment Description	Purchase Date	Maturity Date	Investment Market Value	Investment Yield	
PMA/MN Trust	Money Market	N/A	NOW	1,060,540	5.29%	
PMA/MN Trust	MNTRUST – Term Series-Flex (PenFed LOC)	10/31/2023	10/31/2023	0	5.35%	
Total 2021B General Obligation School Building Bonds:				\$	1,060,540	

2022A Certificates of Participation:

Type of Investment	Investment Description	Purchase Date	Maturity Date	Investment Market Value	Investment Yield
Money Market	FIRST AM GOVT OB FD CL D	N/A	NOW	1,167,467	4.83%
Total 2022A Certificates of Participation:				\$ 1,167,467	

2023A General Obligation Capital Notes & Facilities Maintenance Bonds:

Type of Investment	Investment Description	Purchase Date	Maturity Date	Investment Market Value	Investment Yield
PMA/MN Trust	Money Market	10/31/2023	1/0/1900	635,096	5.29%
PMA/MN Trust	Certificate of Deposit	8/8/2023	6/14/2024	238,850	5.36%
PMA/MN Trust	Certificate of Deposit	8/8/2023	6/14/2024	239,000	5.29%
PMA/MN Trust	Certificate of Deposit	8/8/2023	6/14/2024	238,950	5.31%
PMA/MN Trust	Certificate of Deposit	8/10/2023	6/14/2024	2,500,000	5.17%
Total 2023A GO Capital Notes & FM Bonds:				\$ 3,851,896	
Total Portfolio Value:				\$ 67,004,348	

XII.C. Expenditure Summary - November 2023



Board Meeting Date: 12/11/2023

Title: Expenditure Summary – November 2023

Type: Information

Presenter(s): Mert Woodard, Director, Finance & Operations

Description: The attached report describes fiscal year-to-date expenditure activity within the District's various funds through November 30, 2023, with budget utilization comparisons to prior years.

Recommendation: There is no recommended action.

Desired Outcomes from the Board: This information is provided for the benefit of the School Board and its stakeholders.

Attachments:

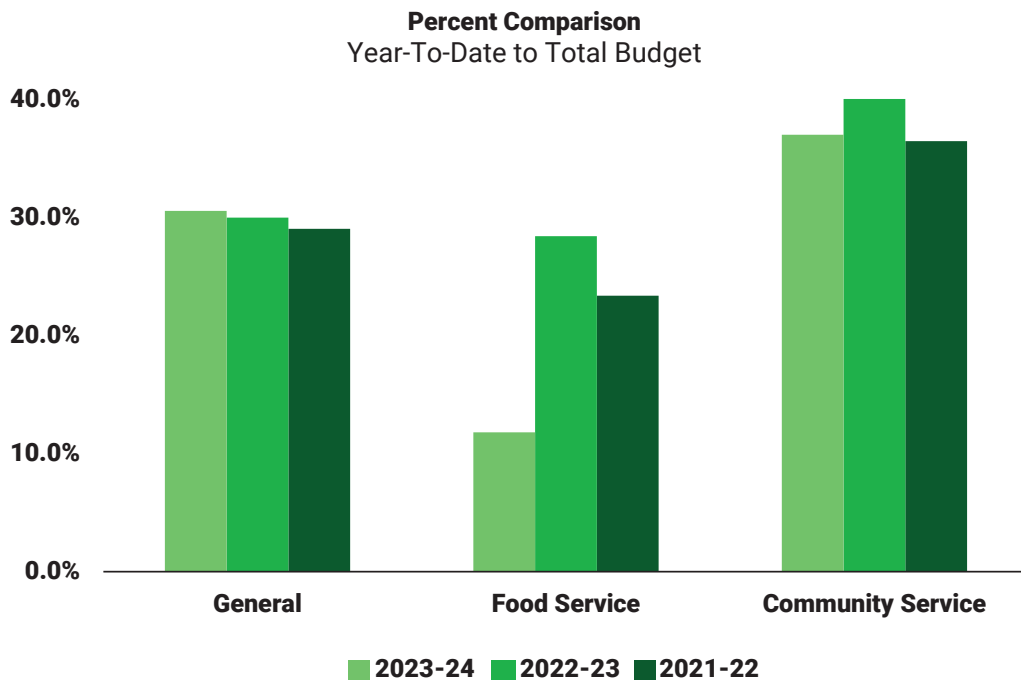
1. Expenditure Summary – November 2023

Expenditure Summary



FOR THE MONTH ENDED NOVEMBER 30, 2023

Fund	Fiscal Year-to-Date 2023-24		Fiscal Year-to-Date % of Budget		
	Budget	Actuals	2023-24	2022-23	2021-22
General Fund					
Salaries	\$ 87,982,793	\$ 26,307,390	29.9%	29.3%	28.0%
Benefits	29,450,663	7,673,145	26.1%	27.5%	29.0%
Purchased Services	8,863,473	4,108,372	46.4%	45.5%	36.5%
Supplies & Materials	3,527,529	1,633,839	46.3%	31.2%	34.2%
Other Expenditures	507,439	78,768	15.5%	10.3%	20.0%
Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	\$ 130,331,897	\$ 39,801,514	30.5%	30.0%	29.0%
Food Service	3,749,153	441,673	11.8%	28.4%	23.4%
Community Service	11,892,848	4,398,716	37.0%	42.0%	36.4%
Debt Service	14,587,840	3,386,381	23.2%	23.8%	24.3%
Capital	36,172,310	15,677,215	43.3%	39.3%	21.5%
Internal Service	870,900	378,038	43.4%	41.3%	36.7%
Total Expenditures All Funds	\$ 197,604,948	\$ 64,083,536	32.4%	31.9%	27.7%



Notes:

1- Capital Expenditures, including those made under the building construction fund, operating capital, capital projects levy, and long-term facilities maintenance are presented in combination within the "Capital" category as they are non-linear in nature and can vary greatly from period to period and year to year. Significant variances are normal.

2 - Expenditure figures may be understated or overstated due disbursement timing fluctuations; the District operates under the cash basis of accounting during the year for non-salary expenditures

XII.D. Kids Club Update



Board Meeting Date: 12/11/2023

Title: Kids Club Update

Type: Information

Presenter(s): Dr. Anne Marie Leland, Director of Community Education and Strategic Partnerships

Description: The following information is an update as of December 11, 2023, on the number of Kids Club contract requests and waitlist information for the 2023-2024 school year.

- Total 2023-2024 school year contract requests = 1,594
- Total number of accepted contracts = 969
- Total number of pending contracts = 411
- Total number of self-removed contracts = 214

Staff turnover continues to be a challenge at all sites, specifically with our Kids Club Leads (formerly Recreation Leaders). We are working with Radar Staffing to refine our interview questions and screening process to increase our retention rate with new hires.

Recommendation: Information only

Desired Outcomes from the Board: N/A

Attachments: N/A