



Excellence. For each and every student.

BOARD OF EDUCATION

Regular Meeting - December 12, 2022 - 7:00 PM

Wayzata City Hall

600 Rice Street

Wayzata, Minnesota 55391

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Board of Education
Regular Meeting – December 12, 2022

AGENDA SECTION: Call to Order

ITEM: Roll Call Attendance

COMMENTS BY: Sarah Johansen, Board Chair

	PRESENT	ABSENT
Milind Sohoni		
Linda Cohen		
Heidi Kader		
Bonita Lucky		
Cheryl Polzin		
Sheila Prior		
Sarah Johansen		
Chace Anderson, ex-officio		



Board of Education

Regular Meeting – December 12, 2022

AGENDA SECTION: Approval of Agenda and Consent Agenda Items

ITEM: Approval of Agenda and Consent Agenda Items

COMMENTS BY: Sarah Johansen, Board Chair

Consent Agenda items are considered to be routine in nature and will be enacted by one motion. There will be no separate discussion of these items unless a Board member or citizen so requests, in which event, the item will be removed as a Consent Agenda item and addressed. Consent Agenda items are as follows:

- A. Approval of Minutes
- B. Finance and Business Recommendations
 - 1. Monthly Reports
 - 2. P-Card Authorizations
 - 3. Lease Extension
 - 4. OPEB Investment Policy
- C. Human Resource Recommendations
 - 1. Monthly Recommendations
 - 2. University Agreements

Recommended Action: Approve the full agenda as presented, and the consent agenda items.

Motion by: _____ **ROLL CALL** Passed: _____

Second by: _____ Failed: _____

Abstentions: _____



Board of Education Roll Call Vote

AGENDA ITEM: _____

	YES	NO	ABSTAIN	ABSENT
Sheila Prior	_____	_____	_____	_____
Heidi Kader	_____	_____	_____	_____
Bonita Lucky	_____	_____	_____	_____
Cheryl Polzin	_____	_____	_____	_____
Milind Sohoni	_____	_____	_____	_____
Linda Cohen	_____	_____	_____	_____
Sarah Johansen	_____	_____	_____	_____

Regular Meeting
Monday, November 14, 2022 7:00 PM Central

Wayzata City Hall
600 Rice Street
Wayzata, Minnesota 55391

Linda Cohen: Present
Jay Hesby: Present
Sarah Johansen: Present
Heidi Kader: Present
Bonita Lucky: Absent
Cheryl Polzin: Absent
Milind Sohoni: Present
Present: 5, Absent: 2.
Meeting Called to Order at 7pm

1. CALL TO ORDER/ROLL CALL

2. APPROVAL OF AGENDA AND CONSENT AGENDA ITEMS

Motion to approve agenda and consent agenda items. This motion, made by Milind Sohoni and seconded by Heidi Kader, Passed.

Bonita Lucky: Absent, Cheryl Polzin: Absent, Linda Cohen: Aye, Jay Hesby: Aye, Sarah Johansen: Aye, Heidi Kader: Aye, Milind Sohoni: Aye
Aye: 5, Nay: 0, Absent: 2

2.A. Approval of Minutes

2.B. Finance and Business Services

2.B.1. Monthly Reports

2.B.1.i. Board Gifts- October 2022

2.B.1.ii. Check Report- October 2022

2.B.1.iii. Wire, EFT, & ACH- September 2022

2.B.2. P-Card Authorizations- November 2022

2.C. Human Resource Services

2.C.1. Monthly Recommendations

3. REPORTS FROM ORGANIZATIONS

3.A. Wayzata High School Student Council Representative

4. RECOGNITIONS

4.A. National Merit Scholarship Semi-Finalist and Esteemed Teachers
School Board Chair, Sarah Johansen, and Superintendent, Chace B. Anderson, recognized the 39 Wayzata High School National Merit Scholar Semi-finalists for 2022 as well as the Esteemed Teachers recognized by the WHS National Merit Scholar Semi-finalists.

4.B. Girls' Cross Country State Champions

School Board Chair, Sarah Johansen, and Superintendent, Chace B. Anderson, recognized the accomplishments of the 2022 State Champion WHS Girls' Cross Country Team lead by Coach Addy Hallen.

4.C. Boys' Cross Country State Champions

School Board Chair, Sarah Johansen, and Superintendent, Chace B. Anderson, recognized the accomplishments of the 2022 State Champion WHS Boys' Cross Country Team lead by Coach Mark Popp.

4.D. Boys' Soccer State Champions

School Board Chair, Sarah Johansen, and Superintendent, Chace B. Anderson, recognized the accomplishments of the 2022 State Champion WHS Boys' Soccer Team lead by Coach Dominic Duenas.

4.E. Employee of the Month

Superintendent, Chace B. Anderson, recognized the accomplishments of the November 2022 Wayzata School District Employee of the Month, Marc DeVoe, Physical Education Teacher from East Middle School.

5. SCHOOL SPOTLIGHT PRESENTATION

Associate Superintendent, Nathan Flansburg, introduced the November 2022 School Spotlight Presenter, Paul Paetzel, Principal at Wayzata East Middle School. Paul and his team presented their dynamic physical education program at East Middle School.

5.A. East Middle School

6. AUDIENCE OPPORTUNITY TO ADDRESS SCHOOL BOARD

7. ADMINISTRATIVE REPORTS AND RECOMMENDATIONS

7.A. Superintendent

7.B. Finance and Business Services

7.B.1. Quarterly Financial Reports

7.B.2. Resolution- Canvassing Return of Votes Election

Motion to approve and wave the reading of the resolution canvassing returns of votes of School District Special Election held in conjunction with the State General Election. This motion, made by Heidi Kader and seconded by Milind Sohoni, Passed.
Bonita Lucky: Absent, Cheryl Polzin: Absent, Linda Cohen: Aye, Jay Hesby: Aye, Sarah Johansen: Aye, Heidi Kader: Aye, Milind Sohoni: Aye
Aye: 5, Nay: 0, Absent: 2

7.B.3. Resolution- Certificates of Election

Motion to approve and wave the reading of the resolution to issue the certificates of election and direct the School District Clerk to perform other related election duties. This motion, made by Milind Sohoni and seconded by Heidi Kader, Passed.
Bonita Lucky: Absent, Cheryl Polzin: Absent, Linda Cohen: Aye, Jay Hesby: Aye, Sarah Johansen: Aye, Heidi Kader: Aye, Milind Sohoni: Aye
Aye: 5, Nay: 0, Absent: 2

8. OTHER BOARD ACTION

8.A. Election of Board Treasurer

Motion to approve Cheryl Pozin in Board Treasurer position for 2022 and until such time as election procedures are completed in January 2023. This motion, made by Milind Sohoni and seconded by Linda Cohen, Passed.

Bonita Lucky: Absent, Cheryl Polzin: Absent, Linda Cohen: Aye, Jay Hesby: Aye, Sarah Johansen: Aye, Heidi Kader: Aye, Milind Sohoni: Aye
Aye: 5, Nay: 0, Absent: 2

9. BOARD REPORTS

9.A. Superintendent's Evaluation and Compensation Committee Report

10. ADJOURN

Motion to adjourn. This motion, made by Milind Sohoni and seconded by Heidi Kader, Passed.

Bonita Lucky: Absent, Cheryl Polzin: Absent, Linda Cohen: Aye, Jay Hesby: Aye, Sarah Johansen: Aye, Heidi Kader: Aye, Milind Sohoni: Aye
Aye: 5, Nay: 0, Absent: 2

2022-23 School Year Gifts & Bequests

For the Month Ended November 30, 2022



Excellence. For each and every student.

Acknowledgment of Contributions:

Per Minnesota Statutes § 465.03, Gifts to Municipalities, "Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members,

Donated By	Purpose	Amount
Sunset Hill PTSA	Sunset Hill - Gift: Volunteer Club appreciation for 2022 -23 volunteers	\$ 250.00
Gleason Lake PTSA	Gleason Lake - Gift: Volunteer Club appreciation for 2022-23 volunteers	\$ 600.00
Gleason Lake PTO	Gleason Lake - PTO Scholarships for 3rd Gr. Field Trip - Apple Harvest	\$ 80.00
The Blackbaud Giving Fund	Sunset Hill - WF Employee Charitable Giving Program	\$ 30.00
CyberGrants LLC	Sunset Hill - Charities Aid Foundation America	\$ 97.03
Gleason Lake PTO	Gleason Lake - PTO Scholarships for 1st Gr. Field Trip - Gibbs Farm	\$ 28.00
Target Corporation	Gleason Lake - Employee Giving Campaign	\$ 30.00
The Blackbaud Giving Fund	North Woods - Boston Scientific/Your Cause-Blackbaud Giving Fund	\$ 147.91
North Woods PTO	North Woods - PTO donation for Field Trips (\$7.50 x 775 = \$5812.50)	\$ 5,812.50
Oakwood PTA	Oakwood - PTA Grant cohen, Gr. 2 doorbell for classroom	\$ 28.93
Kimberly Lane PTA	Kimberly Lane - PTA Reimbursement Grant/Art & Music Supplies	\$ 802.41
Kimberly Lane PTA	Kimberly Lane - PTA Reimbursement Grant/Art Supplies	\$ 33.67
Kimberly Lane PTA	Kimberly Lane - PTA Reimbursement Grant/KL School Stencil sign	\$ 735.95
Gleason Lake PTO	Gleason Lake - PTO Gr. 4 Bakken Museum Scholarships	\$ 106.00
Gleason Lake PTO	Gleason Lake - PTO BrainPop 2022-20223 Subscription	\$ 2,194.88
The Blackbaud Giving Fund	Sunset Hill - Medtronic Foundation Volunteer Grant Program	\$ 231.75
The Blackbaud Giving Fund	Sunset Hill - WF Employee Charitable Giving Program, Your Cause	\$ 251.00
Greenwood PTA	Greenwood - To purchase classroom supplies	\$ 342.40
Greenwood PTA	Greenwood - For Classroom, media supplies & field trip Scholarships	\$ 2,560.00

Total Cash Donations **\$ 14,362.43**

Total In-Kind Donations **\$ -**

Total 2020-21 School Year Gifts and Donations* **\$ 14,362.43**

Donated By	Purpose	Amount
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**Total amount for the 2021-22 school year reflects cash gifts and in-kind donations submitted for School Board approval in 2021-22.*

2022-23 School Year Check Report

For the Month Ended November 30, 2022



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Check No.	Vendor	Description	Date	Amount
543	SWARTCHICK, ANDREW	OFFICIAL	11/2/2022	(50.18)
942	CARTER, BETTY	REISSUED CHECK CULINARY REFUND	11/2/2022	(49.10)
1364	NORGAARD, DAN	OFFICIAL	11/2/2022	(78.00)
1658	ERICKSON, BRENDA	REFUND W.ERICKSON	11/2/2022	(64.50)
1707	PAFFINGER, MICHAEL	REFUND J.PHAFFINGER	11/2/2022	(10.90)
24824	MACKEY, BETHANY	TRANSPORTATION	11/1/2022	(854.90)
26520	ACME TOOLS - PLYMOUTH	SUPPLIES	11/1/2022	358.99
26520	ACME TOOLS - PLYMOUTH	SUPPLIES	11/1/2022	97.98
26521	ADAMS, BRIANNE	official 8/25, 8/29, 9/8, 9/21, 9/29 & 10/6/2022	11/1/2022	237.72
26522	ADAMS, KATE	official 10/27/2022	11/1/2022	57.82
26523	ADS ON BOARDS	ICE ARENA BOARD CLEANING	11/1/2022	600.00
26524	AFFINITECH INC	SUPPLIES	11/1/2022	197.14
26530	AMAZON CAPITAL SERVICES INC	FIRST GRADE-SKIRKA	11/1/2022	49.94
26530	AMAZON CAPITAL SERVICES INC	3RD FLOOR OFFICE SUPPLIES	11/1/2022	(69.57)
26530	AMAZON CAPITAL SERVICES INC	WK SUPPLIES: GW OCT 2022	11/1/2022	215.63
26530	AMAZON CAPITAL SERVICES INC	Equity Order	11/1/2022	2,282.26
26530	AMAZON CAPITAL SERVICES INC	OW - Signage	11/1/2022	22.98
26530	AMAZON CAPITAL SERVICES INC	FD Supplies	11/1/2022	211.95
26530	AMAZON CAPITAL SERVICES INC	ELS Part Day Supplies	11/1/2022	143.46
26530	AMAZON CAPITAL SERVICES INC	ART SUPPLIES	11/1/2022	99.35
26530	AMAZON CAPITAL SERVICES INC	WHS GRANT SORENSON WAYZATA PLAYERS	11/1/2022	(71.98)
26530	AMAZON CAPITAL SERVICES INC	FD Supplies Ashley Janisch	11/1/2022	41.98
26530	AMAZON CAPITAL SERVICES INC	FD Supplies Lindsey Smith	11/1/2022	407.51
26530	AMAZON CAPITAL SERVICES INC	WK SUPPLIES: PC OCT NSD	11/1/2022	113.60
26530	AMAZON CAPITAL SERVICES INC	WK SUPPLIES: PC OCT NSD	11/1/2022	469.18
26530	AMAZON CAPITAL SERVICES INC	WK INCLUSION SUPPLIES: CALMING	11/1/2022	908.01
26530	AMAZON CAPITAL SERVICES INC	WK INCLUSION SUPPLIES: SENSORY SAND	11/1/2022	56.67
26530	AMAZON CAPITAL SERVICES INC	SPED - LEAH HAGEN - ELS	11/1/2022	169.07
26530	AMAZON CAPITAL SERVICES INC	Science Supplies - WHS and 8 WMS	11/1/2022	37.47
26530	AMAZON CAPITAL SERVICES INC	Classroom Pencil Sharpener	11/1/2022	25.99
26530	AMAZON CAPITAL SERVICES INC	TINA WHITE SUPPLIES	11/1/2022	27.55
26530	AMAZON CAPITAL SERVICES INC	Technology and office	11/1/2022	66.40
26530	AMAZON CAPITAL SERVICES INC	Ocotober Order	11/1/2022	205.48
26530	AMAZON CAPITAL SERVICES INC	WHS KEN PASHINA LYNNE DONAGHY SUPPLIES	11/1/2022	(57.85)
26530	AMAZON CAPITAL SERVICES INC	WHS BRAD BEALE CHOIR ACTIVITIES	11/1/2022	740.75
26530	AMAZON CAPITAL SERVICES INC	CSF - Supplies	11/1/2022	43.99
26530	AMAZON CAPITAL SERVICES INC	LENDIA JOHNSON AWE CLASS MATERIALS	11/1/2022	194.35
26530	AMAZON CAPITAL SERVICES INC	SPED - VARIOUS	11/1/2022	73.38
26530	AMAZON CAPITAL SERVICES INC	Remote for GRW	11/1/2022	21.50
26530	AMAZON CAPITAL SERVICES INC	Equity Order Solveig	11/1/2022	1,120.68
26530	AMAZON CAPITAL SERVICES INC	PC - Dryer	11/1/2022	389.00
26531	AMERICAN PRESSURE INC	CSF PRESSURE WASHER PARTS	11/1/2022	803.90
26532	ANDRASCHKO, NEIL	OFFICIAL 10/18/22	11/1/2022	160.00
26533	ANDRUS, MICHAEL	OFFICIAL 10/25/22	11/1/2022	80.00
26534	APPLE INC	Blanket PO for Apple repairs	11/1/2022	395.12
26534	APPLE INC	Blanket PO for Apple repairs	11/1/2022	6.95
26535	ARMSTRONG HIGH SCHOOL	PARTICIPATION FEE ATTN: STEPHANIE TRUMP	11/1/2022	120.00
26536	BAKER SKEET AND TRAP LLC	INSTRUCTOR PAY: RANDAL BAKER TUES. 9/13 - 1	11/1/2022	150.00
26537	BAYADA HOME HEALTH CARE INC	NURSING SERVICES	11/1/2022	893.75
26538	BAYFIELD FRUIT CO LLC	All Schools - Produce	11/1/2022	1,438.20
26539	BDI	OW PUMP #1	11/1/2022	253.41
26542	BIX PRODUCE COMPANY LLC	CMS - Produce	11/1/2022	234.20
26542	BIX PRODUCE COMPANY LLC	BV - Produce	11/1/2022	239.05
26542	BIX PRODUCE COMPANY LLC	SSH - Produce	11/1/2022	387.18
26542	BIX PRODUCE COMPANY LLC	GL - Produce	11/1/2022	460.53
26542	BIX PRODUCE COMPANY LLC	GW - Produce	11/1/2022	449.83
26542	BIX PRODUCE COMPANY LLC	KL - Produce	11/1/2022	285.35
26542	BIX PRODUCE COMPANY LLC	MR - Produce	11/1/2022	253.28
26542	BIX PRODUCE COMPANY LLC	NW - Produce	11/1/2022	814.46

Check No.	Vendor	Description	Date	Amount
26542	BIX PRODUCE COMPANY LLC	OW - Produce	11/1/2022	455.93
26542	BIX PRODUCE COMPANY LLC	OW Home Base - Produce	11/1/2022	92.25
26542	BIX PRODUCE COMPANY LLC	HS - Produce	11/1/2022	3,400.39
26542	BIX PRODUCE COMPANY LLC	PC - Produce	11/1/2022	424.13
26542	BIX PRODUCE COMPANY LLC	CMS - Produce	11/1/2022	1,190.95
26542	BIX PRODUCE COMPANY LLC	WMS - Produce	11/1/2022	355.15
26542	BIX PRODUCE COMPANY LLC	CMS - Produce	11/1/2022	555.55
26542	BIX PRODUCE COMPANY LLC	HS - Produce	11/1/2022	1,929.09
26543	BLICK ART MATERIALS	WHS CHELSEA NOVOTNY GRAPHIC DESIGN	11/1/2022	56.44
26543	BLICK ART MATERIALS	Art classroom supplies	11/1/2022	48.60
26543	BLICK ART MATERIALS	Art classroom supplies	11/1/2022	74.67
26543	BLICK ART MATERIALS	Art classroom supplies	11/1/2022	599.28
26543	BLICK ART MATERIALS	Art classroom supplies	11/1/2022	11.82
26544	BLUUM OF MINNESOTA, LLC	WAYZATA EDUCATION FUND GRANT-NW ENRIC	11/1/2022	2,865.00
26545	BRANDED CUSTOM SPORTSWEAR INC	DECA SUPPLIES	11/1/2022	1,013.00
26546	BROWN'S ICE CREAM CO	WMS - ICE CREAM PRODUCTS	11/1/2022	340.62
26548	BRUEGGER'S ENTERPRISES INC	HS - BREAD PRODUCTS	11/1/2022	176.38
26548	BRUEGGER'S ENTERPRISES INC	HS - BREAD PRODUCTS	11/1/2022	176.38
26548	BRUEGGER'S ENTERPRISES INC	HS - BREAD PRODUCTS	11/1/2022	176.38
26548	BRUEGGER'S ENTERPRISES INC	HS - BREAD PRODUCTS	11/1/2022	176.38
26548	BRUEGGER'S ENTERPRISES INC	HS - BREAD PRODUCTS	11/1/2022	176.38
26548	BRUEGGER'S ENTERPRISES INC	HS - BREAD PRODUCTS	11/1/2022	176.38
26548	BRUEGGER'S ENTERPRISES INC	HS - BREAD PRODUCTS	11/1/2022	176.38
26548	BRUEGGER'S ENTERPRISES INC	HS - BREAD PRODUCTS	11/1/2022	204.36
26548	BRUEGGER'S ENTERPRISES INC	HS - BREAD PRODUCTS	11/1/2022	204.36
26548	BRUEGGER'S ENTERPRISES INC	HS - BREAD PRODUCTS	11/1/2022	204.36
26548	BRUEGGER'S ENTERPRISES INC	HS - BREAD PRODUCTS	11/1/2022	204.36
26548	BRUEGGER'S ENTERPRISES INC	HS - BREAD PRODUCTS	11/1/2022	204.36
26549	BUILDING MATERIAL SUPPLY INC	WMS TECH ED LICCIARDI SHELVING	11/1/2022	1,312.20
26549	BUILDING MATERIAL SUPPLY INC	BV FLEX ROOM SHELVING ASSEMBLY/INSTALLA	11/1/2022	300.00
26550	BUSCKO COUNSELING LLC	SERVICES NOV2022	11/1/2022	3,725.00
26551	CANON FINANCIAL SERVICES INC	WHS COPY CENTER COPIERS LEASE	11/1/2022	1,580.66
26552	CDW GOVERNMENT LLC	Renewal of Adobe Licenses	11/1/2022	8,800.00
26552	CDW GOVERNMENT LLC	CONSULTING	11/1/2022	3,500.00
26552	CDW GOVERNMENT LLC	CONSULTING	11/1/2022	400.00
26553	CITI-CARGO & STORAGE	DOMESTIC STORAGE	11/1/2022	261.00
26554	COLLABORATIVE STUDENT TRANSPORTATION OF M	TRANSPORTATION	11/1/2022	3,294.81
26555	COMMERCIAL DOOR SYSTEMS LLC	PC KITCHEN DOOR	11/1/2022	1,765.07
26555	COMMERCIAL DOOR SYSTEMS LLC	WHS PARTS	11/1/2022	364.00
26555	COMMERCIAL DOOR SYSTEMS LLC	WMS REPAIR	11/1/2022	190.00
26556	CONJUGUEMOS	WL TEACHER RESOURCE	11/1/2022	145.00
26557	CONTEMPORARY IMAGES INC	PERFORMING ARTS SERVICES	11/1/2022	973.10
26558	CENTER FOR THE COLLABORATIVE CLASSROOM	ANN F - BEING A READER - BV	11/1/2022	475.20
26559	DALCO ENTERPRISES INC	OW PARTS	11/1/2022	64.40
26560	DATTA, GAUTAM	OFFICIAL 09/17/2022	11/1/2022	124.00
26561	DAZZLING DAVE YO-YO EXTRAORDINAIRE	YO-YO SHOW 11/4/22 WK	11/1/2022	330.00
26562	DEMCO, INC.	MEDIA ORDER-DEMCO	11/1/2022	278.77
26562	DEMCO, INC.	SUPPLIES	11/1/2022	192.02
26563	DERSON MANUFACTURING INC	CSF OIL TANK	11/1/2022	2,700.00
26564	DOORWAY TO COLLEGE FOUNDATION INC	YOUTH CLASSES PERSONNEL	11/1/2022	2,250.00
26565	DOWNS, TYLER	OFFICIAL 10/20/22	11/1/2022	80.00
26566	EKON-O-PAC LLC	All Schools - Bags for Meal Prep	11/1/2022	4,050.00
26567	EMBI TEC	WHS LELAND / JORDAN BIOMEDICAL BIOLOGY S	11/1/2022	234.00
26568	EMPLOYERS MUTUAL CASUALTY INSURANCE	INSURANCE	11/1/2022	554.23
26569	EULL'S MANUFACTURING CO INC	DISTRICT USE	11/1/2022	93.50
26570	FALL HARVEST ORCHARD	BV FIELD TRIP 10/14/22	11/1/2022	720.00
26571	FASTSIGNS	BANNER OW	11/1/2022	517.81
26578	FIRST STUDENT INC	OW/GW RIVER CITY EXTREME	11/1/2022	404.94
26578	FIRST STUDENT INC	WK RIVER CITY EXTREME	11/1/2022	403.29
26578	FIRST STUDENT INC	WK RIVER CITY EXTREME	11/1/2022	404.94
26578	FIRST STUDENT INC	SUM SCH FISHING DAY TRIP	11/1/2022	186.80
26578	FIRST STUDENT INC	WK RIVER CITY EXTREME	11/1/2022	379.05
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	575,440.75
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	50.00
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	314.63
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	308.48
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	251.20
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	186.80
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	343.79
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	247.64
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	307.17
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	252.51

Check No.	Vendor	Description	Date	Amount
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	212.35
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	247.64
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	293.27
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	227.56
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	374.16
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	186.80
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	734.45
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	267.72
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	252.51
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	250.23
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	120.17
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	374.21
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	191.67
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	242.77
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	349.24
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	222.09
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	211.72
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	396.17
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	279.68
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	186.80
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	120.17
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	330.18
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	357.04
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	222.09
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	1,450.77
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	120.17
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	217.22
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	445.41
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	258.00
26578	FIRST STUDENT INC	TRANSPORTATION	11/1/2022	197.48
26579	FOLLETT CONTENT SOLUTIONS, LLC	PROVIDENCE TEXTBOOKS-REVISED ORDER	11/1/2022	112.65
26579	FOLLETT CONTENT SOLUTIONS, LLC	PROVIDENCE TEXTBOOKS-REVISED ORDER	11/1/2022	337.95
26580	GUSTAFSON, ZACHARY	OFFICIAL 10/20/22	11/1/2022	80.00
26581	H & B SPECIALIZED PRODUCTS	WHS REPAIRS	11/1/2022	2,718.25
26582	HENNEPIN COUNTY	DIST RADIO FEE	11/1/2022	283.14
26583	HERC-U-LIFT, INC	CSF FORKLIFT REPAIRS	11/1/2022	421.63
26584	HIGHWAY 55 RENTAL & SALES INC	DIST USE	11/1/2022	324.50
26585	HIREQUEST	SERVICES	11/1/2022	221.68
26585	HIREQUEST	SERVICES	11/1/2022	521.60
26586	HOUSE OF NOTE	MIDDLE SCHOOL SUPPLIES	11/1/2022	150.00
26586	HOUSE OF NOTE	SUPPLIES ALL MIDDLE SCHOOLS	11/1/2022	395.00
26587	IDENTISYS	DIST. USE BADGES	11/1/2022	1,988.32
26588	INGCO INTERNATIONAL	INGCO INTERPRETING FOR ENGLISH LANGUAGE	11/1/2022	70.00
26590	INGRAM LIBRARY SERVICES	BOOKS	11/1/2022	39.50
26590	INGRAM LIBRARY SERVICES	BOOKS	11/1/2022	212.77
26590	INGRAM LIBRARY SERVICES	BOOKS	11/1/2022	38.78
26590	INGRAM LIBRARY SERVICES	BOOKS	11/1/2022	92.37
26590	INGRAM LIBRARY SERVICES	BOOKS	11/1/2022	34.24
26590	INGRAM LIBRARY SERVICES	BOOKS	11/1/2022	17.62
26590	INGRAM LIBRARY SERVICES	BOOKS	11/1/2022	243.59
26590	INGRAM LIBRARY SERVICES	BOOKS	11/1/2022	232.80
26590	INGRAM LIBRARY SERVICES	BOOKS	11/1/2022	292.17
26591	ISD #625-ST PAUL SCHOOLS	INVOICE# 7128 SERVICES: BOASE	11/1/2022	7,438.14
26592	JAYTECH INC	WHS SUPPLIES	11/1/2022	487.22
26592	JAYTECH INC	WHS SUPPLIES	11/1/2022	374.37
26593	JEIHOON, SHAMIM	OFFICIAL 10/01/22	11/1/2022	71.00
26594	KAPLAN EARLY LEARNING CO	FD Supplies Ashley Janisch	11/1/2022	262.08
26595	KATHLEEN SCHULTZ LLC	SERVICES NOV2022	11/1/2022	7,550.00
26596	KIDCREATE STUDIO	YOUTH CLASS PERSONNEL	11/1/2022	204.00
26597	KINECT ENERGY INC	SEPTEMBER 2022 INVOICE	11/1/2022	16,741.72
26598	KOMAREK, JOSEPH	OFFICIAL 8/25, 8/27, 9/1, 9/3, 9/6, 9/9, 9/13, 9/23, 9/25	11/1/2022	856.66
26599	LARSON CO, J. H.	WMS LIGHTS	11/1/2022	698.40
26600	LORETTO AUTO BODY LLC	TR #22 REPAIR	11/1/2022	4,306.68
26601	MAIN LINE TRANSPORTATION INC (MTI)	TRANSPORTATION SPED 6/13-6/30/22	11/1/2022	14,685.79
26602	MIDWEST BLINDS	WHS BLIND, TASSELS AND SHADE REPLACEMENT	11/1/2022	766.00
26603	MINNESOTA HOSA	HOSA REGISTRATION	11/1/2022	1,790.00
26604	MN ASSN OF SCHOOL BUSINESS OFFICIALS	ACTIVE MEMBERSHIP SCOTT LESAGE	11/1/2022	110.00
26605	MN COUNCIL FOR THE GIFTED AND TALENTED	CMS STAFF DEV VIRTUAL SERIES FOR GIFTED & TALENTED	11/1/2022	110.00
26606	MN SAFETY COUNCIL	MATURE DRIVER WORKSHOP	11/1/2022	69.00
26607	MTI DISTRIBUTING INC	CSF T4000 MOWER PARTS	11/1/2022	509.88
26607	MTI DISTRIBUTING INC	CSF MOWER BLADES	11/1/2022	107.58
26608	NASCO-FORT ATKINSON	ART SUPPLIES FOR KATE HAMMERO	11/1/2022	492.02
26609	NELSON AND PADE INC	GR 8 SCIENCE SUPPLIES	11/1/2022	10.20

Check No.	Vendor	Description	Date	Amount
26610	NEXT STAGE RENTAL AND MARKET, LLC	CUSTOM RENTAL	11/1/2022	20.00
26611	NHA HEATING & AIR CONDITIONING INC	WHS REPAIR PART	11/1/2022	5,739.00
26612	NORTHSTAR BUS LINES, LLC	TRANSPORTATION	11/1/2022	625.00
26612	NORTHSTAR BUS LINES, LLC	TRANSPORTATION	11/1/2022	671.00
26612	NORTHSTAR BUS LINES, LLC	TRANSPORTATION CMS CHARTER	11/1/2022	250.00
26613	ON SITE SANITATION	BIFF RENTAL	11/1/2022	216.14
26614	PERFORMANCE FOOD GROUP INC	HS Ala Carte & Food Items	11/1/2022	551.20
26615	PREMIUM WATERS INC	CSF WATER	11/1/2022	78.48
26617	PROFESSIONAL INTERPRETING	SERVICES 09/01/22	11/1/2022	157.12
26617	PROFESSIONAL INTERPRETING	SERVICES 9/7/22	11/1/2022	157.12
26617	PROFESSIONAL INTERPRETING	SERVICES 10/5/22	11/1/2022	146.00
26617	PROFESSIONAL INTERPRETING	SERVICES 10/5/22	11/1/2022	157.70
26617	PROFESSIONAL INTERPRETING	SERVICES 10/6/22	11/1/2022	146.00
26617	PROFESSIONAL INTERPRETING	SERVICES 10/3/22	11/1/2022	162.38
26617	PROFESSIONAL INTERPRETING	SERVICES 10/13/22	11/1/2022	146.00
26617	PROFESSIONAL INTERPRETING	SERVICES 10/7/22	11/1/2022	162.38
26618	PROMOTION SELECT	SUPPLIES	11/1/2022	3,843.50
26618	PROMOTION SELECT	SUPPLIES	11/1/2022	40.00
26619	PROMOWEAR	VOLUNTEER T-SHIRTS	11/1/2022	4,005.00
26619	PROMOWEAR	SUPPLIES	11/1/2022	1,943.50
26619	PROMOWEAR	SUPPLIES	11/1/2022	1,235.00
26620	R & R SPECIALTIES, INC.	ARENA PARTS	11/1/2022	430.15
26621	RAMETTE, JAMES	ADULT CLASS	11/1/2022	845.00
26622	REGION 6AA	VANCO TICKET PMT; 10/13, 10/15 & 10/18/22	11/1/2022	12,000.00
26623	REPTILE & AMPHIBIAN DISCOVERY ZOO	WK EVENT 11/14/22 GL	11/1/2022	385.00
26624	RIVERSIDE INSIGHTS	PROTOCOLS - SYLVIA GRISMER - ELS	11/1/2022	720.00
26625	ROOT-O-MATIC	EMS REPAIR	11/1/2022	305.00
26626	RUPP, ANDERSON, SQUIRES & WALDSPURGER PA	SERVICES	11/1/2022	433.50
26626	RUPP, ANDERSON, SQUIRES & WALDSPURGER PA	SERVICES	11/1/2022	16,123.50
26627	STAGE ACCENTS CO	WHS REBECCA WYFFELS-BRAD BEALE CHOIR AC	11/1/2022	300.84
26630	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS - MILK PRODUCTS	11/1/2022	110.28
26630	ST PAUL BEVERAGE SOLUTIONS, LLC	GL - MILK PRODUCTS	11/1/2022	138.95
26630	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH - MILK PRODUCTS	11/1/2022	129.15
26630	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS - MILK PRODUCTS	11/1/2022	178.54
26630	ST PAUL BEVERAGE SOLUTIONS, LLC	WMS - MILK PRODUCTS	11/1/2022	108.87
26630	ST PAUL BEVERAGE SOLUTIONS, LLC	BV - MILK PRODUCTS	11/1/2022	179.86
26630	ST PAUL BEVERAGE SOLUTIONS, LLC	GL - MILK PRODUCTS	11/1/2022	238.01
26630	ST PAUL BEVERAGE SOLUTIONS, LLC	OW - MILK PRODUCTS	11/1/2022	68.66
26630	ST PAUL BEVERAGE SOLUTIONS, LLC	PC - MILK PRODUCTS	11/1/2022	125.43
26630	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH - MILK PRODUCTS	11/1/2022	44.95
26630	ST PAUL BEVERAGE SOLUTIONS, LLC	MR - MILK PRODUCTS	11/1/2022	178.54
26630	ST PAUL BEVERAGE SOLUTIONS, LLC	NW - MILK PRODUCTS	11/1/2022	120.97
26630	ST PAUL BEVERAGE SOLUTIONS, LLC	GW - MILK PRODUCTS	11/1/2022	178.54
26630	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH - MILK PRODUCTS	11/1/2022	140.57
26630	ST PAUL BEVERAGE SOLUTIONS, LLC	MR - MILK PRODUCTS	11/1/2022	86.64
26631	TAYLOR & FRANCIS GROUP LLC	PROVIDENCE TEXTBOOKS-DATA SCIENCE	11/1/2022	2,398.80
26632	TECH ACADEMY	CLASSES 10/6 & 10/8/22	11/1/2022	270.00
26633	THE SHERWIN-WILLIAMS CO	PC PAINT	11/1/2022	162.54
26633	THE SHERWIN-WILLIAMS CO	KL PAINT	11/1/2022	52.60
26634	TWIN CITY WINDUSTRIAL CO	WHS PARTS	11/1/2022	15.85
26638	UPPER LAKE FOODS	CSF - PRIME VENDOR	11/1/2022	519.20
26638	UPPER LAKE FOODS	MR - PRIME VENDOR	11/1/2022	2,711.48
26638	UPPER LAKE FOODS	NW - PRIME VENDOR	11/1/2022	2,473.93
26638	UPPER LAKE FOODS	WMS - PRIME VENDOR	11/1/2022	1,207.56
26638	UPPER LAKE FOODS	HB - Meadow Ridge	11/1/2022	921.47
26638	UPPER LAKE FOODS	HB - North Woods	11/1/2022	334.32
26638	UPPER LAKE FOODS	CMS - PRIME VENDOR	11/1/2022	4,206.93
26638	UPPER LAKE FOODS	KL - PRIME VENDOR	11/1/2022	2,658.49
26638	UPPER LAKE FOODS	MR - PRIME VENDOR	11/1/2022	3,195.95
26638	UPPER LAKE FOODS	NW - PRIME VENDOR	11/1/2022	4,121.34
26638	UPPER LAKE FOODS	PC - PRIME VENDOR	11/1/2022	1,900.96
26638	UPPER LAKE FOODS	EMS - PRIME VENDOR	11/1/2022	1,779.13
26638	UPPER LAKE FOODS	CMS - PRIME VENDOR	11/1/2022	7,099.91
26638	UPPER LAKE FOODS	CSF - PRIME VENDOR	11/1/2022	3,784.95
26638	UPPER LAKE FOODS	OW - PRIME VENDOR	11/1/2022	3,316.70
26638	UPPER LAKE FOODS	HB - Oakwood	11/1/2022	667.19
26638	UPPER LAKE FOODS	WMS - PRIME VENDOR	11/1/2022	1,990.10
26638	UPPER LAKE FOODS	GL - PRIME VENDOR	11/1/2022	2,673.97
26638	UPPER LAKE FOODS	OW - PRIME VENDOR	11/1/2022	3,927.54
26638	UPPER LAKE FOODS	NW - PRIME VENDOR	11/1/2022	2,779.11
26638	UPPER LAKE FOODS	EMS - PRIME VENDOR	11/1/2022	2,104.76
26639	WIERZBINSKI, SCOTT	REFUND	11/1/2022	88.30
26640	WRIGHT-HENNEPIN COOPERATIVE ELECTRIC ASSN	ACCOUNT 150-1694-7696 UTILITY	11/1/2022	6,286.12

Check No.	Vendor	Description	Date	Amount
26640	WRIGHT-HENNEPIN COOPERATIVE ELECTRIC ASSN	ACCOUNT 150-1689-9983 UTILITY	11/1/2022	6,135.62
26641	YOUTH FRONTIERS, INC	INVOICE #103474 RETREAT DATE 11/17/22 WMS	11/1/2022	750.00
26641	YOUTH FRONTIERS, INC	INVOICE #103475 RETREAT DATE 11/18/22 WMS	11/1/2022	750.00
26642	ZOYOGA & FITNESS	SLOW FLOW YOGA	11/1/2022	36.75
26643	ADI	SUPPLIES	11/1/2022	386.96
26643	ADI	SUPPLIES	11/1/2022	347.96
26644	MACKEY, BETHANY	TRANSPORTATION	11/1/2022	854.90
26645	LIFE INSURANCE CO OF NORTH AMERICA	Ins. Tracking Billing	11/2/2022	23.55
26645	LIFE INSURANCE CO OF NORTH AMERICA	Ins. Tracking Billing	11/2/2022	5,969.72
26646	MADISON NATIONAL LIFE INSURANCE COMPANY	Ins. Tracking Billing	11/2/2022	94.29
26646	MADISON NATIONAL LIFE INSURANCE COMPANY	Ins. Tracking Billing	11/2/2022	12,827.33
26646	MADISON NATIONAL LIFE INSURANCE COMPANY	Ins. Tracking Billing	11/2/2022	7,231.61
26647	MADISON NATIONAL LIFE INSURANCE COMPANY	INS TRACKING BILLING	11/2/2022	6,638.43
26647	MADISON NATIONAL LIFE INSURANCE COMPANY	INS TRACKING BILLING	11/2/2022	11,192.53
26648	SWARTCHICK, ANDREW	OFFICIAL	11/2/2022	50.18
26649	MN DEPT OF COMMERCE	13 INDIVIDUALS UNCLAIMED PAYMENTS	11/2/2022	523.36
26650	MNVBCA	A - STATE VB TOURNAMENT 11/8/22 20 TICKETS	11/7/2022	640.00
26651	A&M CONSTRUCTION INC	Bus garage - Floor rehab	11/8/2022	49,644.55
26652	A-1 STRIPES INC	WHS LINE WORK	11/8/2022	300.00
26652	A-1 STRIPES INC	WHS RE-STRIPE SPEED HUMPS/BUS LOOP LINES	11/8/2022	500.00
26652	A-1 STRIPES INC	WHS RE-STRIPE	11/8/2022	18,950.00
26652	A-1 STRIPES INC	MR RE-STRIPE PARKING LOT	11/8/2022	5,250.00
26653	ABSOLUTE COMMERCIAL FLOORING INC	CMS - Flooring	11/8/2022	3,088.00
26653	ABSOLUTE COMMERCIAL FLOORING INC	CMS - Flooring	11/8/2022	15,220.00
26653	ABSOLUTE COMMERCIAL FLOORING INC	CMS - Flooring	11/8/2022	4,749.00
26653	ABSOLUTE COMMERCIAL FLOORING INC	SERVICES	11/8/2022	8,735.00
26653	ABSOLUTE COMMERCIAL FLOORING INC	SERVICES	11/8/2022	2,528.00
26654	ADAMS, KARLYN	OFFICIAL 8/25, 8/29, 9/8, 9/21, 9/29, 10/6/22	11/8/2022	407.46
26655	ADVANCED COMMERCIAL KITCHENS	WK BV REPAIR MILK COOLER	11/8/2022	363.31
26656	ALEXANDRA MCCANNEL LLC	AUG 2022 SESSIONS	11/8/2022	1,520.00
26656	ALEXANDRA MCCANNEL LLC	SEPT 2022 SESSIONS	11/8/2022	1,440.00
26667	AMAZON CAPITAL SERVICES INC	AWE CLASS MOLLY JORDAN	11/8/2022	31.94
26667	AMAZON CAPITAL SERVICES INC	WK SUPPLIES: NW POSTERS MOTIVATIONAL	11/8/2022	25.94
26667	AMAZON CAPITAL SERVICES INC	ELS Raptor Labels	11/8/2022	27.99
26667	AMAZON CAPITAL SERVICES INC	SPECIAL EDUCATION-ALVAREZ	11/8/2022	62.96
26667	AMAZON CAPITAL SERVICES INC	Peer coach	11/8/2022	45.99
26667	AMAZON CAPITAL SERVICES INC	first grade-skirka	11/8/2022	40.98
26667	AMAZON CAPITAL SERVICES INC	CMS 7/8 GOLD CLASSROOM SUPPLIES	11/8/2022	66.44
26667	AMAZON CAPITAL SERVICES INC	CMS DAPE/FACS CLASSROOM SUPPLIES	11/8/2022	180.21
26667	AMAZON CAPITAL SERVICES INC	CMS PD RESOURCES	11/8/2022	68.00
26667	AMAZON CAPITAL SERVICES INC	Book for Equity	11/8/2022	34.00
26667	AMAZON CAPITAL SERVICES INC	WHS JENNIFER LANDY LINK CREW SUPPLIES	11/8/2022	45.99
26667	AMAZON CAPITAL SERVICES INC	WHS DAVE ELMHIRST BAND ACTIVITY	11/8/2022	(35.46)
26667	AMAZON CAPITAL SERVICES INC	counselor order	11/8/2022	(25.51)
26667	AMAZON CAPITAL SERVICES INC	counselor order	11/8/2022	(5.89)
26667	AMAZON CAPITAL SERVICES INC	counselor order	11/8/2022	(4.99)
26667	AMAZON CAPITAL SERVICES INC	counselor order	11/8/2022	36.39
26667	AMAZON CAPITAL SERVICES INC	WHS GRANT SORENSON WAYZATA PLAYERS	11/8/2022	882.65
26667	AMAZON CAPITAL SERVICES INC	WHS GRANT SORENSON WAYZATA PLAYERS	11/8/2022	(23.99)
26667	AMAZON CAPITAL SERVICES INC	WHS GRANT SORENSON WAYZATA PLAYERS THI	11/8/2022	(23.99)
26667	AMAZON CAPITAL SERVICES INC	WHS MELISSA BAST ENGLISH DEPT BOOKS FOR 1	11/8/2022	192.15
26667	AMAZON CAPITAL SERVICES INC	Mai Huynh - "The Antiracist Deck: 100 Meaningful...	11/8/2022	30.14
26667	AMAZON CAPITAL SERVICES INC	WHS ERICKA BACHMEIER COMIC ARTS REPLACE	11/8/2022	105.00
26667	AMAZON CAPITAL SERVICES INC	WHS MARY WILLIAMS BOOKS FOR AP'S	11/8/2022	136.00
26667	AMAZON CAPITAL SERVICES INC	WHS BRAD BEALE PERCUSSION FOR CHOIR CON	11/8/2022	419.73
26667	AMAZON CAPITAL SERVICES INC	WHS LYNNE DONAGHY 3RD FLOOR OFFICE SUPI	11/8/2022	35.00
26667	AMAZON CAPITAL SERVICES INC	WHS KELLY KOEHN SPED SUPPLIES	11/8/2022	63.88
26667	AMAZON CAPITAL SERVICES INC	WHS JERROD NELSON SPEECH TEAM BOOKS FO	11/8/2022	127.26
26667	AMAZON CAPITAL SERVICES INC	WHS GRANT SORENSON HUNCHBACK PROPS	11/8/2022	451.22
26667	AMAZON CAPITAL SERVICES INC	Spanish	11/8/2022	29.74
26667	AMAZON CAPITAL SERVICES INC	OW COHEN GR 2 DOOR CHIME	11/8/2022	28.93
26667	AMAZON CAPITAL SERVICES INC	OW FOLDERS FOR CHOIR	11/8/2022	63.18
26667	AMAZON CAPITAL SERVICES INC	WK SUPPLIES: SH Oct/Nov	11/8/2022	9.99
26667	AMAZON CAPITAL SERVICES INC	WK SUPPLIES: MR	11/8/2022	151.93
26667	AMAZON CAPITAL SERVICES INC	Equity Order Solveig	11/8/2022	(50.97)
26667	AMAZON CAPITAL SERVICES INC	CSF - Vacuum Bags	11/8/2022	284.60
26667	AMAZON CAPITAL SERVICES INC	EQUITY ORDER SOLVEIG	11/8/2022	228.42
26667	AMAZON CAPITAL SERVICES INC	EQUITY ORDER SOLVEIG HARRIDAY	11/8/2022	207.48
26667	AMAZON CAPITAL SERVICES INC	SOLVEIG BOOK - YOU ARE NOT SO SMART....	11/8/2022	212.68
26667	AMAZON CAPITAL SERVICES INC	CMS ART CLASSROOM SUPPLIES	11/8/2022	14.98
26667	AMAZON CAPITAL SERVICES INC	CMS ART CLASSROOM SUPPLIES	11/8/2022	348.91
26667	AMAZON CAPITAL SERVICES INC	CMS 8 BLUE S.S CLASSROOM SUPPLIES	11/8/2022	8.79
26667	AMAZON CAPITAL SERVICES INC	CMS 8 BLUE S.S CLASSROOM SUPPLIES	11/8/2022	32.50

Check No.	Vendor	Description	Date	Amount
26667	AMAZON CAPITAL SERVICES INC	EMS PE	11/8/2022	262.47
26667	AMAZON CAPITAL SERVICES INC	ART/MUSIC/PE ITEMS APPROVED FOR REIMBURSEMENT	11/8/2022	802.41
26667	AMAZON CAPITAL SERVICES INC	SPED - JULIE ANDERSEN - ELEM	11/8/2022	31.44
26667	AMAZON CAPITAL SERVICES INC	WHS CHELSEA NOVOTNY ART GRAPHIC DESIGN	11/8/2022	124.85
26667	AMAZON CAPITAL SERVICES INC	5th grade-marietti	11/8/2022	71.84
26667	AMAZON CAPITAL SERVICES INC	WK SUPPLIES: MR	11/8/2022	(9.43)
26667	AMAZON CAPITAL SERVICES INC	WK SUPPLIES: GL NSD NOVEMBER	11/8/2022	172.56
26667	AMAZON CAPITAL SERVICES INC	Lang. Arts classroom supplies	11/8/2022	286.40
26667	AMAZON CAPITAL SERVICES INC	Afterschool club supplies	11/8/2022	46.88
26667	AMAZON CAPITAL SERVICES INC	EQUITY ORDER	11/8/2022	5.61
26667	AMAZON CAPITAL SERVICES INC	EQUITY ORDER FOR SOLVEIG	11/8/2022	44.45
26667	AMAZON CAPITAL SERVICES INC	LEFT HANDED SCISSORS 1ST GRADE/ SPECIAL NEEDS	11/8/2022	41.66
26667	AMAZON CAPITAL SERVICES INC	Mystery Science Kit Supplies	11/8/2022	449.09
26667	AMAZON CAPITAL SERVICES INC	Order Julie Schneider	11/8/2022	46.99
26667	AMAZON CAPITAL SERVICES INC	Laundry basket for Room 15 storage	11/8/2022	40.56
26667	AMAZON CAPITAL SERVICES INC	Amazon purchases for Kirsten Sands	11/8/2022	108.86
26668	B & H PHOTO & ELECTRONICS	Rechargeable batteries for BIR music room	11/8/2022	26.43
26669	BERRY COFFEE COMPANY	HS - Ala Carte - Coffee Products	11/8/2022	1,172.00
26669	BERRY COFFEE COMPANY	HS - Ala Carte - Coffee Products	11/8/2022	85.50
26669	BERRY COFFEE COMPANY	HS - Ala Carte - Coffee Products	11/8/2022	129.25
26669	BERRY COFFEE COMPANY	HS - Ala Carte - Coffee Products	11/8/2022	606.55
26670	BHADRAVATHIR, SATEESH	REFUND	11/8/2022	50.00
26673	BIX PRODUCE COMPANY LLC	EMS - Produce	11/8/2022	236.45
26673	BIX PRODUCE COMPANY LLC	BV - Produce	11/8/2022	164.65
26673	BIX PRODUCE COMPANY LLC	GL - Produce	11/8/2022	409.62
26673	BIX PRODUCE COMPANY LLC	GW - Produce	11/8/2022	476.08
26673	BIX PRODUCE COMPANY LLC	KL - Produce	11/8/2022	220.56
26673	BIX PRODUCE COMPANY LLC	MR - Produce	11/8/2022	365.77
26673	BIX PRODUCE COMPANY LLC	NW - Produce	11/8/2022	726.97
26673	BIX PRODUCE COMPANY LLC	OW - Produce	11/8/2022	321.42
26673	BIX PRODUCE COMPANY LLC	PC - Produce	11/8/2022	232.51
26673	BIX PRODUCE COMPANY LLC	OW Home Base - Produce	11/8/2022	92.25
26673	BIX PRODUCE COMPANY LLC	HS - Produce	11/8/2022	3,448.76
26673	BIX PRODUCE COMPANY LLC	HS - Produce	11/8/2022	1,122.86
26673	BIX PRODUCE COMPANY LLC	SSH - Produce	11/8/2022	276.24
26673	BIX PRODUCE COMPANY LLC	OW - Produce	11/8/2022	(92.25)
26674	BLB CONSULTING LLC	CONSULTING SERVICES	11/8/2022	2,745.00
26675	BLICK ART MATERIALS	WHS ERICKA BACHMEIER ART DRAWING 1	11/8/2022	164.34
26675	BLICK ART MATERIALS	WHS DAWN DUWENHOEGGER CARVING FOAM BOARD	11/8/2022	41.18
26677	BLUUM OF MINNESOTA, LLC	CMS - Summer 2022 AV update	11/8/2022	3,157.80
26677	BLUUM OF MINNESOTA, LLC	EMS Summer 2022 AV update	11/8/2022	10,742.60
26677	BLUUM OF MINNESOTA, LLC	GL Summer 2022 AV update	11/8/2022	16,763.60
26677	BLUUM OF MINNESOTA, LLC	OW Summer 2022 AV update	11/8/2022	9,351.80
26677	BLUUM OF MINNESOTA, LLC	SmartPanel Key Cards	11/8/2022	23.87
26677	BLUUM OF MINNESOTA, LLC	AV replacement parts for 22/23 school year	11/8/2022	6,450.50
26677	BLUUM OF MINNESOTA, LLC	GRW Tech Items	11/8/2022	215.36
26678	BREADSMITH	HS - BREAD Products	11/8/2022	152.46
26678	BREADSMITH	HS - BREAD Products	11/8/2022	169.40
26679	BURNSVILLE HIGH SCHOOL - ATHLETICS	9 TEAMS QUIZ BOWL TOURNAMENT ATTN: LES N	11/8/2022	790.00
26680	CENTURY CONSTRUCTION COMPANY	GL - 02A Demo	11/8/2022	3,637.55
26681	CESO TRANSPORTATION, LLC	TRANSPORTATION	11/8/2022	20,834.00
26682	CITI-CARGO & STORAGE	STORAGE	11/8/2022	87.00
26683	CITY OF PLYMOUTH	FALSE ALARMS SH	11/8/2022	125.00
26684	COGENT COMMUNICATIONS INC	MONTHLY SERVICE	11/8/2022	3,000.00
26685	CONWAY, JACLYN	A - FOOD GIRLS V SOCCER	11/8/2022	308.91
26688	CULINEX	PC - Smallwares/Small Equipment	11/8/2022	38.17
26688	CULINEX	PC - Smallwares/Small Equipment	11/8/2022	179.28
26688	CULINEX	WMS - Smallwares/Small Equipment	11/8/2022	371.26
26688	CULINEX	PC - Smallwares/Small Equipment	11/8/2022	2.26
26688	CULINEX	CMS - Smallwares/Small Equipment	11/8/2022	3,706.18
26688	CULINEX	CSF - Smallwares/Small Equipment	11/8/2022	211.54
26688	CULINEX	WMS - Smallwares/Small Equipment	11/8/2022	471.29
26688	CULINEX	MR - Smallwares/Small Equipment	11/8/2022	88.33
26688	CULINEX	CMS - Smallwares/Small Equipment	11/8/2022	119.11
26688	CULINEX	SSH - Smallwares/Small Equipment	11/8/2022	8.13
26688	CULINEX	SSH - Smallwares/Small Equipment	11/8/2022	34.57
26688	CULINEX	WMS - Smallwares/Small Equipment	11/8/2022	1,413.70
26688	CULINEX	WMS - Smallwares/Small Equipment	11/8/2022	268.80
26689	CUSTOM EDUCATION SOLUTIONS	BOOKS FOR NEW RR TEACHERS - INVOICE DATE: 11/8/2022	11/8/2022	33.00
26690	DEMPSEY, JOHN	ADULT CLASS STAFF	11/8/2022	287.50
26691	DISCOVER YOURSELF INC	SUPPLIES	11/8/2022	704.48
26691	DISCOVER YOURSELF INC	PROFILES	11/8/2022	534.00
26692	DOORWAY TO COLLEGE FOUNDATION INC	YOUTH CLASS STAFF	11/8/2022	4,500.00

Check No.	Vendor	Description	Date	Amount
26693	DOUGHERTY-HEIM, CARMEN	ADULT CLASS STAFF	11/8/2022	350.00
26694	EBERT CONSTRUCTION	GL - 03A Concrete	11/8/2022	1,909.98
26695	ENABLING DEVICES	SUPPLIES	11/8/2022	567.40
26695	ENABLING DEVICES	SUPPLIES	11/8/2022	46.65
26696	EXPRESS EMPLOYMENT PROFESSIONALS	DOME UP STAFFING	11/8/2022	1,620.00
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	586.54
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	186.80
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	161.80
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	373.60
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	455.12
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	613.76
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	211.72
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	468.10
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	538.68
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	278.06
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	1,521.45
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	3,210.54
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	474.54
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	227.56
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	50.00
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	237.30
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	616.96
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	586.54
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	922.53
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	937.14
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	879.81
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	742.92
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	576.80
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	576.80
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	879.81
26700	FIRST STUDENT INC	TRANSPORTATION	11/8/2022	565.86
26701	FLOORS BY BECKERS INC	GL - 09D Flooring	11/8/2022	5,493.85
26702	FRICK, MIA	OFFICIAL 9/1, 9/21, 6/28, 10/6 & 10/13/22	11/8/2022	407.46
26703	FUN ENGINEERZ LLC	YOUTH CLASS STAFF	11/8/2022	10,752.00
26704	GARVEY COMMUNICATIONS	CONSULTING CHURCH BUILDING	11/8/2022	1,200.00
26705	GENERATION NOW ENTERTAINMENT	SERVICES @ GAMES	11/8/2022	4,437.50
26706	GRACENOTES LLC	CMS MUSIC CHOIR 1YR SUBSCRIPTION RENEWA	11/8/2022	70.00
26707	GRAINGER INC., W. W.	CSF SHOP SUPPLIES	11/8/2022	33.80
26707	GRAINGER INC., W. W.	DOME BATTING MACHINE REPAIR	11/8/2022	13.92
26708	GREYSTONE CONSTRUCTION COMPANY	DOOR 9 REPLACEMENT CMS	11/8/2022	14,975.00
26708	GREYSTONE CONSTRUCTION COMPANY	FASCIA REPLACEMENT CMS	11/8/2022	5,550.00
26709	H & B SPECIALIZED PRODUCTS	SH REPAIR	11/8/2022	446.00
26710	HANUS ENTERPRISES,LLP	Bus Garage Rent NOV2022 4 MONTH CREDIT: 4 x 5	11/8/2022	7,984.79
26711	HILL CO, ROBERT B.	Dist use - Salt	11/8/2022	219.50
26711	HILL CO, ROBERT B.	Dist use - Salt	11/8/2022	179.20
26711	HILL CO, ROBERT B.	GL REPAIR	11/8/2022	617.30
26712	HIREQUEST	DOME UP STAFFING	11/8/2022	1,364.50
26712	HIREQUEST	DOME UP STAFFING	11/8/2022	5,431.98
26712	HIREQUEST	DOME UP STAFFING	11/8/2022	4,847.18
26713	HORIZON COMMERCIAL POOL SUPPLY	WMS - Installation of dive platforms	11/8/2022	35,970.00
26715	INGRAM LIBRARY SERVICES	BOOKS	11/8/2022	347.17
26715	INGRAM LIBRARY SERVICES	MEDIA CREDIT MEMO	11/8/2022	(11.98)
26715	INGRAM LIBRARY SERVICES	MEDIA BOOKS	11/8/2022	709.36
26715	INGRAM LIBRARY SERVICES	MEDIA	11/8/2022	605.32
26715	INGRAM LIBRARY SERVICES	MEDIA	11/8/2022	111.17
26715	INGRAM LIBRARY SERVICES	MEDIA	11/8/2022	168.23
26715	INGRAM LIBRARY SERVICES	MEDIA	11/8/2022	501.74
26715	INGRAM LIBRARY SERVICES	MEDIA CTR BOOKS	11/8/2022	279.25
26715	INGRAM LIBRARY SERVICES	BOOKS	11/8/2022	25.50
26715	INGRAM LIBRARY SERVICES	MEDIA BOOKS	11/8/2022	163.16
26715	INGRAM LIBRARY SERVICES	MEDIA BOOKS	11/8/2022	52.16
26716	JAMF SOFTWARE, LLC	Annual Jamf Renewal	11/8/2022	78,960.00
26717	JOHN A DALSIN & SON INC	WHS - Partial Roof Rehab	11/8/2022	107,350.00
26718	JOHNSTONE SUPPLY	BV REPAIR PART	11/8/2022	62.55
26718	JOHNSTONE SUPPLY	TR#10 STOCK	11/8/2022	12.10
26718	JOHNSTONE SUPPLY	WMS REPAIR PARTS	11/8/2022	239.98
26719	JOSEPH E JOHNSON & SONS CONSTRUCTION	DOME UP FALL 2022	11/8/2022	12,200.00
26720	JULEE QUARVE-PETERSON, INC	PLAYGROUND INSPECTIONS/AUDITS	11/8/2022	8,750.00
26721	KENDELL DOORS & HARDWARE INC	GL - 08A Doors, Frames and Hardware	11/8/2022	1,944.75
26722	KFI ENGINEERS	2021 RENOVATION PRJ SERVICES THROUGH 9/3	11/8/2022	4,352.50
26722	KFI ENGINEERS	EMS/CMS 2022 RENOVATIONS SERV THROUGH 9/3	11/8/2022	2,655.00
26723	KIBAYA, STEVEN	OFFICIAL 09/20/22	11/8/2022	186.00
26724	KIDCREATE STUDIO	YOUTH CLASS STAFF	11/8/2022	553.00

Check No.	Vendor	Description	Date	Amount
26725	KINECT ENERGY INC	MONTHLY FEE	11/8/2022	861.00
26726	KRAUS-ANDERSON CONSTRUCTION CO	GL - Roof rehab and Media Center improvements	11/8/2022	44,203.30
26726	KRAUS-ANDERSON CONSTRUCTION CO	GL - Roof rehab and Media Center improvements	11/8/2022	22,393.91
26727	L2 BRANDS LLC	DECA SUPPLIES	11/8/2022	318.91
26727	L2 BRANDS LLC	DECA SUPPLIES	11/8/2022	365.47
26727	L2 BRANDS LLC	DECA SUPPLIES	11/8/2022	477.48
26728	LARSON CO, J. H.	WHS LIGHTS	11/8/2022	2,182.50
26729	LIFETIME FITNESS, INC.	TEAM LOCKER ROOM RENTAL	11/8/2022	3,335.93
26730	LOESCH SHEET METAL & PIPING SPECIALISTS LLC	DUST BAG COLLECTOR CHANGE - CMS	11/8/2022	2,345.00
26730	LOESCH SHEET METAL & PIPING SPECIALISTS LLC	DUST COLLECTOR BAG - WHS	11/8/2022	2,645.00
26731	MAERTENS-BRENNY CONSTRUCTION	GL - 04A Masonry	11/8/2022	2,954.50
26732	MARS CO, W. P. & R.S.	SUPPLIES	11/8/2022	278.39
26732	MARS CO, W. P. & R.S.	SUPPLIES	11/8/2022	1,742.17
26732	MARS CO, W. P. & R.S.		11/8/2022	343.36
26732	MARS CO, W. P. & R.S.	SUPPLIES	11/8/2022	1,887.35
26732	MARS CO, W. P. & R.S.	SUPPLIES	11/8/2022	1,096.24
26733	MASTER MECHANICAL INC	GL - 23A HVAC	11/8/2022	13,979.28
26734	MATH MASTERS OF MN	REGISTRATION: GLEASON LAKE 2 TEAMS	11/8/2022	230.00
26735	MCDOWALL COMPANY	CMS REPAIR	11/8/2022	2,140.79
26735	MCDOWALL COMPANY	CMS REPAIR	11/8/2022	840.00
26735	MCDOWALL COMPANY	CMS REPAIR	11/8/2022	1,577.88
26735	MCDOWALL COMPANY	CMS REPAIR	11/8/2022	5,320.44
26736	HENRICKSEN PSG	MRWK TASK CHAIR	11/8/2022	418.20
26737	MINNESOTA TOTAL REFRIGERATION & HVAC	GL - Refrigeration equipment	11/8/2022	32,515.00
26738	MINNETONKA HIGH SCHOOL	FOOTBALL AWARDS PLAQUES ATTN: TED SCHUL	11/8/2022	93.75
26739	MN STATE UNIVERSITY MOORHEAD	PSEO - RAYANK PASUMARTY	11/8/2022	633.45
26740	MN CLAY USA - MIDWEST	ART SUPPLIES	11/8/2022	701.05
26741	MN COMMUNITY ED ASSN	WK SITE MGR POSTING	11/8/2022	45.00
26742	MN ROADWAYS COMPANY	CMS/EMS/WMS - Pavement Rehab	11/8/2022	15,805.63
26743	MN STATE BAR ASSN	4 TEAMS MOCK TRIAL PROGRAM	11/8/2022	1,200.00
26744	NAC (NORTHERN AIR CORP)	GL - 26A Electrical	11/8/2022	4,428.90
26744	NAC (NORTHERN AIR CORP)	WMS REPAIR	11/8/2022	946.00
26745	NASCO-FORT ATKINSON	WHS ERICKA BACHMEIER ART DRAWING 1	11/8/2022	130.03
26745	NASCO-FORT ATKINSON	OW - ART SUPPLIES	11/8/2022	864.52
26745	NASCO-FORT ATKINSON	ART/PE ITEMS APPROVED BY PTA GRANT - WILL I	11/8/2022	174.33
26746	NOKOMIS SHOE SHOP INC	SUPPLIES	11/8/2022	149.95
26747	NORTHLAND MECHANICAL CONTRACTORS INC	GL - 22A Plumbing	11/8/2022	19,018.20
26748	NORTHSTAR BUS LINES, LLC	TRANSPORTATION	11/8/2022	281.25
26749	NOVAK, JANICE	SERVICES	11/8/2022	60.00
26750	ON SITE SANITATION	BIFF RENTAL	11/8/2022	520.00
26750	ON SITE SANITATION	BIFF RENTAL	11/8/2022	240.00
26750	ON SITE SANITATION	BIFF RNTAL	11/8/2022	310.00
26750	ON SITE SANITATION	BIFF RENTAL	11/8/2022	240.00
26751	PAN-O-GOLD BAKING CO	All Schools - Bakery (No HS)	11/8/2022	1,445.79
26751	PAN-O-GOLD BAKING CO	HS - Fresh Bakery Items	11/8/2022	357.75
26751	PAN-O-GOLD BAKING CO	HS - Fresh Bakery Items	11/8/2022	455.00
26751	PAN-O-GOLD BAKING CO	HS - Fresh Bakery Items	11/8/2022	400.24
26752	PEPSI BEVERAGES COMPANY	Ala Carte Items - High School	11/8/2022	1,467.08
26753	PETERSEN, HOPE	REFUND	11/8/2022	128.40
26754	PREMIUM WATERS INC	Sunset Hill Water Machine	11/8/2022	39.95
26756	PROFESSIONAL INTERPRETING	SERVICES 10/18/22	11/8/2022	171.74
26756	PROFESSIONAL INTERPRETING	SERVICES 10/19/22	11/8/2022	146.00
26756	PROFESSIONAL INTERPRETING	services 10/18/22	11/8/2022	157.70
26756	PROFESSIONAL INTERPRETING	SERVICES 10/18/22	11/8/2022	163.55
26756	PROFESSIONAL INTERPRETING	SERVICES 10/19/22	11/8/2022	165.89
26756	PROFESSIONAL INTERPRETING	SERVICES 10/19/22	11/8/2022	146.00
26756	PROFESSIONAL INTERPRETING	SERVICES 10/19/22	11/8/2022	151.27
26756	PROFESSIONAL INTERPRETING	SERVICES 10/19/22	11/8/2022	150.68
26757	PROMOWEAR	CMS 6TH GRADE PLAY SUPPLIES	11/8/2022	578.50
26758	REGION 5AA	TICKET REVENUE 10/25 & 10/27/22 EVENTS	11/8/2022	4,805.00
26759	ROGERS TENNIS CLUB LLC	INSIDE PRACTICE TIME	11/8/2022	121.50
26760	SALITA, WENDY	SERVICES	11/8/2022	390.00
26761	SCHOOL NUTRITION ASSOCIATION	APPLICATION: HEIDI STULBERG	11/8/2022	21.00
26762	SERIGRAPHICS SIGN SYSTEMS, INC	PC - Signage	11/8/2022	4,635.25
26763	SKYWARD INC	Skyward training	11/8/2022	2,100.00
26764	ST. CLOUD ACOUSTICS, INC	GL - 09C Ceiling and Acoustical Treatment	11/8/2022	5,297.75
26765	STEVENS, EDWARD	OFFICIAL 10/25/22	11/8/2022	80.00
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	OW - MILK PRODUCTS	11/8/2022	136.23
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	NW - MILK PRODUCTS	11/8/2022	93.00
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	BV - MILK PRODUCTS	11/8/2022	118.40
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	KL - MILK PRODUCTS	11/8/2022	138.95
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	PC - MILK PRODUCTS	11/8/2022	88.67
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	WMS - MILK PRODUCTS	11/8/2022	90.29

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26769	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS - MILK PRODUCTS	11/8/2022	106.84
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	HS - MILK PRODUCTS	11/8/2022	1,091.65
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	HS - MILK PRODUCTS	11/8/2022	812.93
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	MR - MILK PRODUCTS	11/8/2022	62.60
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	HS - MILK PRODUCTS	11/8/2022	1,037.90
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH - MILK PRODUCTS	11/8/2022	88.83
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH - Wayzata Kids - Summer Program	11/8/2022	57.19
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS - MILK PRODUCTS	11/8/2022	735.12
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS - MILK PRODUCTS	11/8/2022	644.30
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	GW - MILK PRODUCTS	11/8/2022	90.30
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	HS - MILK PRODUCTS	11/8/2022	837.48
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	KL - MILK PRODUCTS	11/8/2022	237.41
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	NW - MILK PRODUCTS	11/8/2022	214.50
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	GL - MILK PRODUCTS	11/8/2022	129.97
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	GW - MILK PRODUCTS	11/8/2022	153.09
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	PC - MILK PRODUCTS	11/8/2022	89.93
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	HS - MILK PRODUCTS	11/8/2022	(28.80)
26769	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS - MILK PRODUCTS	11/8/2022	(735.12)
26770	T-MOBILE USA, INC	STUDENT HOT SPOTS	11/8/2022	1,000.00
26771	THELEN HEATING AND ROOFING INC	GL - 07H Built-up Bituminous Roofing	11/8/2022	19,000.00
26772	TRIO SUPPLY CO	CSF - PAPER SUPPLIES	11/8/2022	3,419.47
26777	UPPER LAKE FOODS	OW - PRIME VENDOR	11/8/2022	3,648.88
26777	UPPER LAKE FOODS	OW - PRIME VENDOR	11/8/2022	3,645.16
26777	UPPER LAKE FOODS	HB - Kimberly Lane	11/8/2022	1,217.89
26777	UPPER LAKE FOODS	MR - PRIME VENDOR	11/8/2022	4,179.54
26777	UPPER LAKE FOODS	CSF - PRIME VENDOR	11/8/2022	612.20
26777	UPPER LAKE FOODS	HB - Oakwood	11/8/2022	1,657.09
26777	UPPER LAKE FOODS	OW - PRIME VENDOR	11/8/2022	4,151.85
26777	UPPER LAKE FOODS	WMS - PRIME VENDOR	11/8/2022	1,373.70
26777	UPPER LAKE FOODS	HS - PRIME VENDOR	11/8/2022	8,481.66
26777	UPPER LAKE FOODS	OW - PRIME VENDOR	11/8/2022	1,586.09
26777	UPPER LAKE FOODS	NW - PRIME VENDOR	11/8/2022	3,871.83
26777	UPPER LAKE FOODS	NW - PRIME VENDOR	11/8/2022	645.73
26777	UPPER LAKE FOODS	EMS - PRIME VENDOR	11/8/2022	1,942.75
26777	UPPER LAKE FOODS	HS - PRIME VENDOR	11/8/2022	7,596.31
26777	UPPER LAKE FOODS	OW - PRIME VENDOR	11/8/2022	(45.28)
26777	UPPER LAKE FOODS	CSF - PRIME VENDOR	11/8/2022	2,524.27
26777	UPPER LAKE FOODS	CSF - PRIME VENDOR	11/8/2022	418.45
26777	UPPER LAKE FOODS	HB - Gleason Lake	11/8/2022	557.64
26777	UPPER LAKE FOODS	PC - PRIME VENDOR	11/8/2022	1,371.63
26777	UPPER LAKE FOODS	HB - Plymouth Creek	11/8/2022	709.77
26777	UPPER LAKE FOODS	GL - PRIME VENDOR	11/8/2022	1,826.43
26777	UPPER LAKE FOODS	HB - Gleason Lake	11/8/2022	414.04
26777	UPPER LAKE FOODS	HB - Gleason Lake	11/8/2022	423.21
26777	UPPER LAKE FOODS	HB - Gleason Lake	11/8/2022	1,216.49
26777	UPPER LAKE FOODS	KL - PRIME VENDOR	11/8/2022	1,705.82
26777	UPPER LAKE FOODS	HB - Kimberly Lane	11/8/2022	616.33
26777	UPPER LAKE FOODS	HB - North Woods	11/8/2022	1,293.22
26779	US FOODS CULINARY E & S	CSF - SERVING SUPPLIES	11/8/2022	710.60
26779	US FOODS CULINARY E & S	CMS - SERVING SUPPLIES	11/8/2022	224.37
26779	US FOODS CULINARY E & S	CSF - SERVING SUPPLIES	11/8/2022	369.36
26779	US FOODS CULINARY E & S	KL - SERVING SUPPLIES	11/8/2022	153.90
26779	US FOODS CULINARY E & S	MR - SERVING SUPPLIES	11/8/2022	20.40
26779	US FOODS CULINARY E & S	SSH - SERVING SUPPLIES	11/8/2022	187.08
26779	US FOODS CULINARY E & S	PC - SERVING SUPPLIES	11/8/2022	149.60
26779	US FOODS CULINARY E & S	HS - SERVING SUPPLIES	11/8/2022	108.24
26779	US FOODS CULINARY E & S	HS - SERVING SUPPLIES	11/8/2022	(108.24)
26779	US FOODS CULINARY E & S	HS - SERVING SUPPLIES	11/8/2022	(37.24)
26779	US FOODS CULINARY E & S	HS - SERVING SUPPLIES	11/8/2022	218.64
26780	VARSITY SPIRIT FASHIONS	SHOWSTOPPER UNIFORMS	11/8/2022	6,784.30
26781	VOIGT'S BUS CO	TRANSPORTATION	11/8/2022	609.70
26781	VOIGT'S BUS CO	TRANSPORTATION	11/8/2022	418.23
26781	VOIGT'S BUS CO	TRANSPORTATION	11/8/2022	422.64
26782	WARD'S SCIENCE	WHS T LELAND / M JORDAN BIOMEDICAL BIOLO	11/8/2022	472.22
26782	WARD'S SCIENCE	WHS T LELAND / M JORDAN BIOMEDICAL BIOLO	11/8/2022	110.25
26783	WOLD ARCHITECTS AND ENGINEERS	GL - Media Center Improvements	11/8/2022	963.37
26783	WOLD ARCHITECTS AND ENGINEERS	GL - Summer 2022 LTFM	11/8/2022	1,896.51
26784	XCEL ENERGY	DIST. MONTHLY UTILITY	11/8/2022	187,565.97
26785	A&M CONSTRUCTION INC	SERVICES	11/15/2022	5,250.00
26787	ADVANCED COMMERCIAL KITCHENS	ELEM/MID - Equipment Repairs	11/15/2022	550.89
26787	ADVANCED COMMERCIAL KITCHENS	WHS - Equipment Repairs	11/15/2022	379.00
26787	ADVANCED COMMERCIAL KITCHENS	ELEM/MID - Equipment Repairs	11/15/2022	452.94
26787	ADVANCED COMMERCIAL KITCHENS	ELEM/MID - Equipment Repairs	11/15/2022	952.88

Check No.	Vendor	Description	Date	Amount
26787	ADVANCED COMMERCIAL KITCHENS	ELEM/MID - Equipment Repairs	11/15/2022	1,349.10
26787	ADVANCED COMMERCIAL KITCHENS	WHS - Equipment Repairs	11/15/2022	938.54
26787	ADVANCED COMMERCIAL KITCHENS	ELEM/MID - Equipment Repairs	11/15/2022	214.00
26787	ADVANCED COMMERCIAL KITCHENS	ELEM/MID - Equipment Repairs	11/15/2022	1,300.66
26787	ADVANCED COMMERCIAL KITCHENS	ELEM/MID - Equipment Repairs	11/15/2022	261.19
26787	ADVANCED COMMERCIAL KITCHENS	WHS - Equipment Repairs	11/15/2022	296.50
26797	AMAZON CAPITAL SERVICES INC	WK SUPPLIES: NW ACTIVITIES CRAFTS	11/15/2022	560.43
26797	AMAZON CAPITAL SERVICES INC	OW PENCIL GRIPS	11/15/2022	70.34
26797	AMAZON CAPITAL SERVICES INC	OW LABELS AND LAMENATE FILM	11/15/2022	104.18
26797	AMAZON CAPITAL SERVICES INC	EMS PD	11/15/2022	40.00
26797	AMAZON CAPITAL SERVICES INC	EMS FCS	11/15/2022	89.94
26797	AMAZON CAPITAL SERVICES INC	HEADPHONES FOR KINDERGARTEN COX & GIRA	11/15/2022	116.91
26797	AMAZON CAPITAL SERVICES INC	Office	11/15/2022	41.53
26797	AMAZON CAPITAL SERVICES INC	WHS JENNIFER SAMEC DVD TO SUPPORT SOCIA	11/15/2022	20.98
26797	AMAZON CAPITAL SERVICES INC	WHS ANNA OLSON AWE STUDY GROUP	11/15/2022	57.96
26797	AMAZON CAPITAL SERVICES INC	WHS KEN PASHINA ROBOTICS UNIFORMS	11/15/2022	299.75
26797	AMAZON CAPITAL SERVICES INC	WHS JACK FARISS SCIENCE OLYMPIAD BUILD SU	11/15/2022	171.75
26797	AMAZON CAPITAL SERVICES INC	WHS CHELSEA NOVOTNY ART GRAPHIC DESIGN	11/15/2022	37.27
26797	AMAZON CAPITAL SERVICES INC	WK INCLUSION SUPPLIES: TIMER	11/15/2022	41.79
26797	AMAZON CAPITAL SERVICES INC	WK SUPPLIES: MR	11/15/2022	(14.99)
26797	AMAZON CAPITAL SERVICES INC	PURCH WAREHOUSE STORAGE SUPPLIES	11/15/2022	5.99
26797	AMAZON CAPITAL SERVICES INC	FACILITIES SUPPLIES: FIRST AID KITS	11/15/2022	205.84
26797	AMAZON CAPITAL SERVICES INC	FACILITIES SUPPLIES: BACKPACKS FOR BUILDING	11/15/2022	198.89
26797	AMAZON CAPITAL SERVICES INC	Equity Order Solveig	11/15/2022	50.97
26797	AMAZON CAPITAL SERVICES INC	WHS TYLER SHEPARD- DEB LANGE OFFICE SUPPI	11/15/2022	11.89
26797	AMAZON CAPITAL SERVICES INC	SPED - JULIE ANDERSEN HEALTH SERVICES - LYN	11/15/2022	35.65
26797	AMAZON CAPITAL SERVICES INC	WK NW SUPPLIES	11/15/2022	(23.76)
26797	AMAZON CAPITAL SERVICES INC	WK INCLUSION SUPPLIES: SENSORY SAND	11/15/2022	36.43
26797	AMAZON CAPITAL SERVICES INC	WK KL-Oct/Nov Supplies	11/15/2022	276.18
26797	AMAZON CAPITAL SERVICES INC	WK KL-Oct/Nov Supplies	11/15/2022	64.92
26797	AMAZON CAPITAL SERVICES INC	WK INCLUSION SUPPLIES: DVD & VELCRO	11/15/2022	23.90
26797	AMAZON CAPITAL SERVICES INC	NUMBERED FLOOR SPOTS / PAW FLOOR SPOTS /	11/15/2022	52.97
26797	AMAZON CAPITAL SERVICES INC	Math Classroom supplies	11/15/2022	36.94
26797	AMAZON CAPITAL SERVICES INC	Tech ed classroom supplies	11/15/2022	37.98
26797	AMAZON CAPITAL SERVICES INC	WHS JENNIFER SAMEC HDMI SPLITTERS FOR SRC	11/15/2022	136.63
26797	AMAZON CAPITAL SERVICES INC	WK INCLUSION SUPPLIES: DVD & VELCRO	11/15/2022	9.98
26797	AMAZON CAPITAL SERVICES INC	HEALTH SERVICES - AMANDA TVERAA - SH	11/15/2022	90.99
26797	AMAZON CAPITAL SERVICES INC	Rotary Trimmer Replacement Parts	11/15/2022	115.29
26797	AMAZON CAPITAL SERVICES INC	SUPPLIES/TECH/MISC	11/15/2022	83.93
26797	AMAZON CAPITAL SERVICES INC	Tech ed class supplies	11/15/2022	21.28
26797	AMAZON CAPITAL SERVICES INC	CMS WOOD LAB CLASSROOM SUPPLIES	11/15/2022	53.83
26797	AMAZON CAPITAL SERVICES INC	CMS 6 BLUE LA CLASSROOM SUPPLIES	11/15/2022	73.10
26797	AMAZON CAPITAL SERVICES INC	CMS PHY ED CLASSROOM SUPPLIES	11/15/2022	234.32
26797	AMAZON CAPITAL SERVICES INC	CMS EL CLASSROOM SUPPLIES	11/15/2022	171.15
26797	AMAZON CAPITAL SERVICES INC	CMS 7 GOLD PURPLE & PHY ED	11/15/2022	122.57
26797	AMAZON CAPITAL SERVICES INC	CMS TECH ED/WOODSHOP CLASSROOM SUPPLI	11/15/2022	326.75
26797	AMAZON CAPITAL SERVICES INC	CMS TECH ED/WOODSHOP CLASSROOM SUPPLI	11/15/2022	18.98
26797	AMAZON CAPITAL SERVICES INC	CMS YEAR BOOK SUPPLIES	11/15/2022	109.95
26797	AMAZON CAPITAL SERVICES INC	CMS YEAR BOOK SUPPLIES	11/15/2022	109.95
26797	AMAZON CAPITAL SERVICES INC	Digital timers for 3rd grade	11/15/2022	119.96
26797	AMAZON CAPITAL SERVICES INC	WHS SHEEN HENG ZHANG WORLD LANGUAGE S	11/15/2022	141.91
26798	ARETELABS	SERVICES	11/15/2022	1,000.00
26799	ARVIG	PROFESSIONAL SERVICES	11/15/2022	4,603.95
26799	ARVIG	PROFESSIONAL SERVICES	11/15/2022	4,673.00
26800	ATLAS STAFFING INC	DOME UP STAFF	11/15/2022	3,240.00
26801	BAYADA HOME HEALTH CARE INC	NURSING SERVICES	11/15/2022	1,471.25
26802	BAYFIELD FRUIT CO LLC	FRUIT OW WHS	11/15/2022	1,438.20
26803	BENEFITFOCUS.COM INC	SERVICES	11/15/2022	1,449.42
26804	BERRY COFFEE COMPANY	HS - Ala Carte - Coffee Products	11/15/2022	869.25
26806	BIX PRODUCE COMPANY LLC	CMS - Produce	11/15/2022	1,036.76
26806	BIX PRODUCE COMPANY LLC	WMS - Produce	11/15/2022	435.15
26806	BIX PRODUCE COMPANY LLC	PC - Produce	11/15/2022	411.75
26806	BIX PRODUCE COMPANY LLC	OW - Produce	11/15/2022	541.05
26806	BIX PRODUCE COMPANY LLC	NW - Produce	11/15/2022	556.31
26806	BIX PRODUCE COMPANY LLC	GW - Produce	11/15/2022	157.85
26806	BIX PRODUCE COMPANY LLC	OW Home Base - Produce	11/15/2022	92.25
26806	BIX PRODUCE COMPANY LLC	SSH - Produce	11/15/2022	157.87
26806	BIX PRODUCE COMPANY LLC	BV - Produce	11/15/2022	253.92
26806	BIX PRODUCE COMPANY LLC	MR - Produce	11/15/2022	517.28
26806	BIX PRODUCE COMPANY LLC	KL - Produce	11/15/2022	210.93
26806	BIX PRODUCE COMPANY LLC	GL - Produce	11/15/2022	474.67
26807	BLICK ART MATERIALS	Art classroom supplies	11/15/2022	887.83
26807	BLICK ART MATERIALS	Art classroom supplies	11/15/2022	(45.53)

Check No.	Vendor	Description	Date	Amount
26807	BLICK ART MATERIALS	Art classroom supplies	11/15/2022	82.76
26807	BLICK ART MATERIALS	ART ROOM SUPPLIES	11/15/2022	237.72
26808	BROWN'S ICE CREAM CO	CMS - ICE CREAM PRODUCTS	11/15/2022	1,668.64
26808	BROWN'S ICE CREAM CO	EMS - ICE CREAM PRODUCTS	11/15/2022	254.52
26809	CAPETILLO, OSCAR	REFUND	11/15/2022	175.00
26810	CARDINEZ, NATASHA	REFUND	11/15/2022	10.00
26811	CENTERPOINT ENERGY	UTILITY WELCOME CTR	11/15/2022	476.31
26812	CITY OF MEDINA	WATER SERVICE WELCOME CTR	11/15/2022	76.69
26816	CITY OF PLYMOUTH	UTILITY OW PLAYFIELD	11/15/2022	201.62
26816	CITY OF PLYMOUTH	UTILITY GW PARK	11/15/2022	211.17
26816	CITY OF PLYMOUTH	UTILITY EMS FIELD	11/15/2022	94.84
26816	CITY OF PLYMOUTH	UTILITY CSF	11/15/2022	217.05
26816	CITY OF PLYMOUTH	UTILITY CMS ARENA	11/15/2022	343.12
26816	CITY OF PLYMOUTH	UTILITY CMS DOME	11/15/2022	82.20
26816	CITY OF PLYMOUTH	UTILITY WHS	11/15/2022	30.84
26816	CITY OF PLYMOUTH	UTILITY TRANSITIONS	11/15/2022	138.57
26816	CITY OF PLYMOUTH	UTILITY WHS	11/15/2022	7,356.96
26816	CITY OF PLYMOUTH	UTILITY EMS	11/15/2022	1,155.38
26816	CITY OF PLYMOUTH	UTILITY CMS	11/15/2022	3,140.73
26816	CITY OF PLYMOUTH	UTILITY SH	11/15/2022	1,280.27
26816	CITY OF PLYMOUTH	UTILITY PC	11/15/2022	1,401.07
26816	CITY OF PLYMOUTH	UTILITY OW	11/15/2022	2,746.11
26816	CITY OF PLYMOUTH	UTILITY NW	11/15/2022	2,996.44
26816	CITY OF PLYMOUTH	UTILITY MR	11/15/2022	2,447.88
26816	CITY OF PLYMOUTH	UTILITY KL	11/15/2022	2,000.23
26816	CITY OF PLYMOUTH	UTILITY GW	11/15/2022	1,159.54
26816	CITY OF PLYMOUTH	UTILITY GL	11/15/2022	1,248.96
26816	CITY OF PLYMOUTH	UTILITY BV	11/15/2022	918.39
26816	CITY OF PLYMOUTH	UTILITY CREEKSIDE	11/15/2022	426.89
26817	CITY OF WAYZATA	UTILITY WMS	11/15/2022	1,666.55
26817	CITY OF WAYZATA	UTILITY CSF	11/15/2022	368.59
26818	COLLABORATIVE STUDENT TRANSPORTATION OF M	TRANSPORTATION	11/15/2022	7,208.72
26819	CONTEMPORARY IMAGES INC	SERVICES	11/15/2022	11,294.15
26820	CORVAL CONSTRUCTORS, INC	EMS/CMS - Mechanical upgrades	11/15/2022	43,291.50
26821	CUB FOODS	SUPPLIES	11/15/2022	26.67
26821	CUB FOODS	SUPPLIES	11/15/2022	24.22
26821	CUB FOODS	SUPPLIES	11/15/2022	55.23
26822	CULLIGAN	WATER RENTAL SERVICE	11/15/2022	529.20
26822	CULLIGAN	WATER SERVICE	11/15/2022	26.46
26823	DIGITAL INSURANCE LLC	2022 PREDICTIVE ANALYTICS	11/15/2022	4,092.00
26824	EBC (EDUCATORS BENEFIT CONSULTANTS)	MONTHLY SERVICE FEE	11/15/2022	469.22
26825	EPALLET INC	Sunflower seeds not available from ULF supply short	11/15/2022	11,083.94
26826	EXPERIENTIAL SYSTEMS, INC	WHS KATIE FRICK PHYS ED CHALLENGE COARSE	11/15/2022	2,485.50
26827	FIRST	ROBOTICS TEAM REGISTRATION	11/15/2022	9,000.00
26828	FUTURA LANGUAGE PROFESSIONALS	SERVICES	11/15/2022	3,075.00
26829	GATEWAY MUSIC FESTIVALS & TOURS INC	BAND ACTIVITY	11/15/2022	1,890.00
26830	GEORGAKOPOULOS, TESS	ADULT CLASSES	11/15/2022	100.00
26831	GNOS, DELANEY	OFFICIAL 09/22/22	11/15/2022	57.82
26832	GOLD MEDAL PRODUCTS COMPANY	SUPPLIES	11/15/2022	227.10
26833	GRAINGER INC., W. W.	WHS REPAIR PART	11/15/2022	8.23
26833	GRAINGER INC., W. W.	SH REPAIR PART	11/15/2022	118.30
26834	GREYSTONE CONSTRUCTION COMPANY	DOOR 19 REPLACEMENT CMS	11/15/2022	14,975.00
26834	GREYSTONE CONSTRUCTION COMPANY	DOOR 28 REPLACEMENT CMS	11/15/2022	9,200.00
26835	HAMEL BUILDING CTR	SUPPLIES	11/15/2022	205.95
26835	HAMEL BUILDING CTR	SUPPLIES	11/15/2022	11.84
26835	HAMEL BUILDING CTR	SUPPLIES KL	11/15/2022	6.86
26835	HAMEL BUILDING CTR	SUPPLIES	11/15/2022	68.99
26836	HARDWARE DISTRIBUTORS, LTD	SUPPLIES	11/15/2022	634.23
26837	HENNEPIN COUNTY	RADIO FEE	11/15/2022	283.14
26838	HOLMBERG, PAULA	SERVICES	11/15/2022	211.68
26844	HOME DEPOT/GECF	SUPPLIES CREDIT	11/15/2022	(99.00)
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	299.00
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	14.06
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	24.41
26844	HOME DEPOT/GECF	SUPPLIES CREDIT	11/15/2022	(41.20)
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	38.62
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	35.35
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	35.74
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	56.94
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	24.07
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	28.88
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	8.96
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	27.48

Check No.	Vendor	Description	Date	Amount
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	33.01
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	19.87
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	19.00
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	36.92
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	51.47
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	63.52
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	20.96
26844	HOME DEPOT/GECF	SUPPLIES CREDIT	11/15/2022	(10.46)
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	90.46
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	42.94
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	58.47
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	59.94
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	79.85
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	181.62
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	164.32
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	402.98
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	43.75
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	46.73
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	3.34
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	12.93
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	40.10
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	34.98
26844	HOME DEPOT/GECF	SUPPLIES	11/15/2022	88.84
26845	INDIANHEAD FOODSERVICE DISTR. INC	Orange chicken not available from UL, due to supply	11/15/2022	9,297.05
26846	INGCO INTERNATIONAL	INGCO INTERPRETING FOR ENGLISH LANGUAGE	11/15/2022	178.75
26846	INGCO INTERNATIONAL	INGCO INTERPRETING FOR ENGLISH LANGUAGE	11/15/2022	60.00
26846	INGCO INTERNATIONAL	INGCO INTERPRETING FOR ENGLISH LANGUAGE	11/15/2022	563.75
26847	INGRAM LIBRARY SERVICES	MEDIA BOOKS	11/15/2022	222.55
26847	INGRAM LIBRARY SERVICES	MEDIA BOOKS	11/15/2022	35.14
26847	INGRAM LIBRARY SERVICES	BOOKS	11/15/2022	285.68
26847	INGRAM LIBRARY SERVICES	BOOKS	11/15/2022	96.37
26847	INGRAM LIBRARY SERVICES	BOOKS	11/15/2022	(43.48)
26848	ISCORP (INTEGRATED OFFICE SYSTEMS CORP)	SKYWARD HOSTING SERVICES 12/22-11/23	11/15/2022	2,250.00
26849	JAYTECH INC	WHS PARTS	11/15/2022	466.34
26849	JAYTECH INC	WHS PARTS	11/15/2022	374.55
26850	KEYSTONE INTERPRETING SOLUTIONS	SERVICES	11/15/2022	1,178.10
26851	KINDEM DESIGN INC.	SERVICES	11/15/2022	440.00
26852	LANO EQUIPMENT INC	METALPLESS PLOW	11/15/2022	17,380.00
26853	LERN - LEARNING RESOURCES NETWORK	CE REGISTRATION LERN VIRTUAL CONFERENCE	11/15/2022	1,795.00
26854	LEVEL8CREATIVE LLC	SERVICES	11/15/2022	5,440.00
26854	LEVEL8CREATIVE LLC	STUDENT SUPPORT SOFTWARE	11/15/2022	1,400.00
26855	LIVING JUSTICE PRESS	BOOKS ORDERED IN AUGUST, 2022 - SOLVEIG	11/15/2022	983.00
26856	LVC (LOW VOLTAGE CONTRACTORS)	NW REPAIR	11/15/2022	280.00
26857	MEDINA AUTOMOTIVE SERVICE	TR#6 REPAIR	11/15/2022	140.85
26859	MN ASSN OF SECONDARY SCHOOL PRINCIPALS	MEMBER #10353 MARIAN BOYD MEMBERSHIP D	11/15/2022	865.00
26859	MN ASSN OF SECONDARY SCHOOL PRINCIPALS	REGISTRATION: NATHAN FLANSBURG	11/15/2022	175.00
26859	MN ASSN OF SECONDARY SCHOOL PRINCIPALS	REGISTRATION: KRISTIN TOLLISON	11/15/2022	175.00
26859	MN ASSN OF SECONDARY SCHOOL PRINCIPALS	REGISTRATION: SCOTT GENGLER	11/15/2022	175.00
26859	MN ASSN OF SECONDARY SCHOOL PRINCIPALS	REGISTRATION: JON DUETSCH	11/15/2022	175.00
26859	MN ASSN OF SECONDARY SCHOOL PRINCIPALS	REGISTRATION: MATT GLINIANI	11/15/2022	175.00
26860	MN FUTURE PROBLEM SOLVING PROGRAM	WHS JON HONZA FUTURE PROBLEMS SOLVERS I	11/15/2022	480.00
26864	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION: OCT 5	11/15/2022	349.00
26864	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION: OCT 5	11/15/2022	349.00
26864	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION: OCT 5	11/15/2022	349.00
26864	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION: OCT 5	11/15/2022	349.00
26864	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION: OCT 5	11/15/2022	349.00
26864	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION: OCT 5	11/15/2022	349.00
26864	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION: OCT 5	11/15/2022	349.00
26864	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION: OCT 5	11/15/2022	279.00
26865	MN JUNIOR HIGH SCHOOL MATH LEAGUE	WAYZATA EAST MIDDLE SCHOOL REGISTRATION	11/15/2022	250.00
26866	MN SAFETY COUNCIL	ADULT CLASS 10/21/22	11/15/2022	529.00
26867	MOHN, MONICA	ADULT CLASS	11/15/2022	178.00
26869	MRI SOFTWARE LLC	SERVICES	11/15/2022	2.00
26869	MRI SOFTWARE LLC	SERVICES	11/15/2022	10.00
26869	MRI SOFTWARE LLC	SERVICES	11/15/2022	238.90
26869	MRI SOFTWARE LLC	SERVICES	11/15/2022	18.00
26869	MRI SOFTWARE LLC	SERVICES	11/15/2022	2.00
26869	MRI SOFTWARE LLC	SERVICES	11/15/2022	12.00
26869	MRI SOFTWARE LLC	SCREENINGS	11/15/2022	302.00
26870	MTI DISTRIBUTING INC	CSF - Toro Engine replacement MTI is the ONLY dist	11/15/2022	21,753.40
26871	MUSIC THEATRE INTL	SUPPLIES	11/15/2022	75.00
26871	MUSIC THEATRE INTL	SUPPLIES	11/15/2022	479.28
26872	MVP FUNDRAISING CARDS	FUNDRAISING CARDS	11/15/2022	4,641.00

Check No.	Vendor	Description	Date	Amount
26875	NAPA AUTO PARTS OF CORCORAN	SUPPLIES	11/15/2022	97.93
26875	NAPA AUTO PARTS OF CORCORAN	CSF SHOP	11/15/2022	293.77
26875	NAPA AUTO PARTS OF CORCORAN	TRUCK #7	11/15/2022	233.66
26875	NAPA AUTO PARTS OF CORCORAN	TRUCK #7 CREDIT MEMO	11/15/2022	(132.00)
26875	NAPA AUTO PARTS OF CORCORAN	CSF SHOP	11/15/2022	168.99
26875	NAPA AUTO PARTS OF CORCORAN	TRUCK #11	11/15/2022	188.97
26875	NAPA AUTO PARTS OF CORCORAN	SUPPLIES	11/15/2022	208.46
26875	NAPA AUTO PARTS OF CORCORAN	CSF SHOP	11/15/2022	54.53
26875	NAPA AUTO PARTS OF CORCORAN	TRUCK #6	11/15/2022	270.15
26875	NAPA AUTO PARTS OF CORCORAN	CSF SHOP	11/15/2022	240.78
26875	NAPA AUTO PARTS OF CORCORAN	CSF SHOP	11/15/2022	30.85
26875	NAPA AUTO PARTS OF CORCORAN	CSF SHOP	11/15/2022	22.84
26875	NAPA AUTO PARTS OF CORCORAN	CSF SHOP	11/15/2022	34.28
26875	NAPA AUTO PARTS OF CORCORAN	CSF SHOP	11/15/2022	637.96
26876	NASCO-FORT ATKINSON	Art Order	11/15/2022	499.64
26876	NASCO-FORT ATKINSON	ART SUPPLIES FOR KATE HAMMERO	11/15/2022	30.60
26876	NASCO-FORT ATKINSON	ART/PE ITEMS APPROVED BY PTA GRANT - WILL I	11/15/2022	754.55
26876	NASCO-FORT ATKINSON	ART/PE ITEMS APPROVED BY PTA GRANT - WILL I	11/15/2022	834.70
26877	PAN-O-GOLD BAKING CO	All Schools - Bakery (No HS)	11/15/2022	522.79
26877	PAN-O-GOLD BAKING CO	All Schools - Bakery (No HS)	11/15/2022	1,543.73
26878	PEAR & CLOVER	SEL ASSESS & DATA INTERPRETATION	11/15/2022	1,120.00
26879	PILATES MN	ADULT CLASS INSTRUCTOR	11/15/2022	342.00
26880	POPP COMMUNICATIONS	SERVICES	11/15/2022	367.89
26881	PREMIUM WATERS INC	All Schools - Water	11/15/2022	2,249.99
26881	PREMIUM WATERS INC	WATER NOV22	11/15/2022	39.95
26882	PROFORMA INFINITE ACCESS GROUP	Uniform Items	11/15/2022	4,310.95
26883	PROMOWEAR	CUSTODIAL UNIFORMS	11/15/2022	542.30
26883	PROMOWEAR	CUSTODIAL UNIFORMS	11/15/2022	10,133.25
26884	RECREATIONAL EQUIPMENT, INC.	WHS KATIE FRICK PHYS ED SUPPLIES FOR OUTDO	11/15/2022	360.00
26885	RENNEBERG HARDWOODS INC	SUPPLIES	11/15/2022	2,816.39
26886	RHOMBS, CRAIG	ADULT CLASS SERVICES	11/15/2022	112.50
26887	R J MECHANICAL INC	PC REPAIR	11/15/2022	1,675.99
26887	R J MECHANICAL INC	PC REPAIR	11/15/2022	6,752.15
26888	RM COTTON CO	OW REPAIR PART	11/15/2022	26.00
26889	SALT SOURCE LLC DBA US SALT	DIST USE DEICING SALT	11/15/2022	27,483.10
26890	SCIENCE EXPLORERS	FIELD TRIP 11/4/22	11/15/2022	575.00
26891	SKYWARD INC	2023 ICON: JENNIFER WELK CONF# 5JNZWP9WI	11/15/2022	600.00
26892	SPRAYING SYSTEMS CO	Dist use - Pathosans Preventitive maintenance agree	11/15/2022	662.13
26893	STATE OF MN OFFICE OF ADMIN HEARINGS	PROFESSIONAL SERVICES	11/15/2022	172.50
26893	STATE OF MN OFFICE OF ADMIN HEARINGS	PROFESSIONAL SERVICES	11/15/2022	3,258.50
26895	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS - MILK PRODUCTS	11/15/2022	178.54
26895	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS - MILK PRODUCTS	11/15/2022	258.93
26895	ST PAUL BEVERAGE SOLUTIONS, LLC	WMS - MILK PRODUCTS	11/15/2022	157.22
26895	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS - MILK PRODUCTS	11/15/2022	267.39
26895	ST PAUL BEVERAGE SOLUTIONS, LLC	GW - MILK PRODUCTS	11/15/2022	270.06
26895	ST PAUL BEVERAGE SOLUTIONS, LLC	OW - MILK PRODUCTS	11/15/2022	74.94
26895	ST PAUL BEVERAGE SOLUTIONS, LLC	NW - MILK PRODUCTS	11/15/2022	194.24
26895	ST PAUL BEVERAGE SOLUTIONS, LLC	BV - MILK PRODUCTS	11/15/2022	128.60
26895	ST PAUL BEVERAGE SOLUTIONS, LLC	GL - MILK PRODUCTS	11/15/2022	201.03
26895	ST PAUL BEVERAGE SOLUTIONS, LLC	PC - MILK PRODUCTS	11/15/2022	146.18
26895	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH - MILK PRODUCTS	11/15/2022	44.83
26895	ST PAUL BEVERAGE SOLUTIONS, LLC	MR - MILK PRODUCTS	11/15/2022	174.98
26896	TAFT STETTINIUS & HOLLISTER LLP	SERVICES THROUGH 9/30/22	11/15/2022	1,358.50
26896	TAFT STETTINIUS & HOLLISTER LLP	PROF SERVICES THROUGH 9/30/22	11/15/2022	1,009.50
26897	TECH ACADEMY	YOUTH CLASS SERVICES	11/15/2022	90.00
26898	THE BAKKEN	FIELD TRIP: GREENWOOD GR4	11/15/2022	2,484.00
26899	TISCHENDORF, MICHAEL	PAINTING CLASS	11/15/2022	300.00
26900	TOLL GAS & WELDING SUPPLY	RENTAL FEE	11/15/2022	60.14
26901	TOP 20 TRAINING, LLC	TRAINING SEMINAR	11/15/2022	1,000.00
26902	TRUGREEN	WWC WEED CONTROL	11/15/2022	63.00
26903	TWIN CITIES CO-OP PARTNERS	LOCAL PRODUCE VENDOR FOR CARROTS AND S	11/15/2022	331.80
26903	TWIN CITIES CO-OP PARTNERS	LOCAL PRODUCE VENDOR FOR CARROTS AND S	11/15/2022	271.60
26904	UNIVERSITY OF WI-RIVERFALLS	2 TEAMS	11/15/2022	200.00
26907	UPPER LAKE FOODS	CSF - PRIME VENDOR	11/15/2022	6,436.20
26907	UPPER LAKE FOODS	HS - PRIME VENDOR	11/15/2022	10,495.09
26907	UPPER LAKE FOODS	HS - PRIME VENDOR	11/15/2022	9,087.44
26907	UPPER LAKE FOODS	HS - PRIME VENDOR	11/15/2022	8,479.29
26907	UPPER LAKE FOODS	NW - PRIME VENDOR	11/15/2022	3,374.24
26907	UPPER LAKE FOODS	OW - PRIME VENDOR	11/15/2022	4,080.27
26907	UPPER LAKE FOODS	HB - Oakwood	11/15/2022	384.07
26907	UPPER LAKE FOODS	CMS - PRIME VENDOR	11/15/2022	5,601.74
26907	UPPER LAKE FOODS	CMS - PRIME VENDOR	11/15/2022	4,811.25
26907	UPPER LAKE FOODS	CSF - PRIME VENDOR	11/15/2022	4,275.55

Check No.	Vendor	Description	Date	Amount
26907	UPPER LAKE FOODS	CMS - PRIME VENDOR CREDIT MEMO	11/15/2022	(59.75)
26907	UPPER LAKE FOODS	OW - PRIME VENDOR	11/15/2022	(32.53)
26907	UPPER LAKE FOODS	PC - PRIME VENDOR	11/15/2022	3,468.70
26907	UPPER LAKE FOODS	EMS - PRIME VENDOR	11/15/2022	1,719.72
26907	UPPER LAKE FOODS	OW - PRIME VENDOR	11/15/2022	3,072.08
26907	UPPER LAKE FOODS	MR - PRIME VENDOR	11/15/2022	2,882.32
26907	UPPER LAKE FOODS	HB - Meadow Ridge	11/15/2022	502.71
26907	UPPER LAKE FOODS	MR - PRIME VENDOR	11/15/2022	3,472.88
26907	UPPER LAKE FOODS	GL - PRIME VENDOR	11/15/2022	2,669.34
26908	VISTAR	Ala Carte Split Between MS & HS	11/15/2022	1,798.32
26908	VISTAR	Ala Carte Split Between MS & HS	11/15/2022	1,214.72
26908	VISTAR	Ala Carte Split Between MS & HS	11/15/2022	274.70
26909	WALBRAN, SHARON	ADULT CLASS SERVICES	11/15/2022	78.75
26910	WASTE MANAGEMENT OF WI	DIST REFUSE	11/15/2022	18,977.99
26911	WESTSIDE WHOLESALE TIRE, INC	CMS TIRE REPAIR	11/15/2022	15.85
26912	WESTWOOD HILLS NATURE CTR	GLEASON LAKE TRIP 11/18/22	11/15/2022	378.00
26913	CROWN LIFT TRUCKS	CSF - SHIPPING FOR ORIGINAL INV#166367544	11/15/2022	1,120.00
26914	FLOORS BY BECKERS INC	GL - 09D Flooring	11/15/2022	30,678.35
26915	MN STATE COLLEGES & UNIVERSITIES	MRTC: ECARDS LYNDA LANKFORD	11/15/2022	237.00
26916	WOLD ARCHITECTS AND ENGINEERS	EMS - LTFM Summer 2022	11/15/2022	2,940.00
26917	FLORIDA STATE DISBURSEMENT UNIT	Payroll accrual	11/15/2022	165.30
26918	LIFE INSURANCE CO OF NORTH AMERICA	Payroll accrual	11/15/2022	10,074.35
26918	LIFE INSURANCE CO OF NORTH AMERICA	Payroll accrual	11/15/2022	3.00
26918	LIFE INSURANCE CO OF NORTH AMERICA	Payroll accrual	11/15/2022	10,066.17
26918	LIFE INSURANCE CO OF NORTH AMERICA	Payroll accrual	11/15/2022	3.00
26919	LIFE INSURANCE CO OF NORTH AMERICA	Payroll accrual	11/15/2022	4,027.79
26919	LIFE INSURANCE CO OF NORTH AMERICA	Payroll accrual	11/15/2022	4,015.98
26921	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/15/2022	5,928.45
26921	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/15/2022	2,658.47
26921	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/15/2022	1,413.12
26921	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/15/2022	25.00
26921	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/15/2022	2,062.42
26922	WAYZATA EDUCATION ASSN	Payroll accrual	11/15/2022	69,636.64
26923	SCHOOL LAW CENTER, LLC	SERVICES	11/18/2022	37,500.00
26924	BECKER ARENA PRODUCTS INC	CMS RINK INITIAL 50% PAYMENT	11/18/2022	7,128.74
26924	BECKER ARENA PRODUCTS INC	DASHER/INSTALL REMAINDER PAYMENT	11/18/2022	7,128.74
26927	A+ DRIVING SCHOOL NORTH, INC,	JAMAL ADEOTI 7/21/2007	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	KAICHENG QUI 11/14/2004	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	CAYDENCE WILLIAMS 6/4/2007	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	DMYTRO GOZHA 10/25/2006	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	AMAL GURRE 11/12/2006	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	ALLYSSA LUKHACHI 8/2/2007	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	JAMALLAH ADEOTI 7/21/2007	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	MYKALIA HOLLMAN-MCKAY 1/13/2007	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	PERRY MILES 12/15/2006	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	JORDAN WINFORD 7/9/2006	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	SALMA MOHAMED 2/1/2007	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	AISHA AHMED 2/14/2007	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	IBRAHIM ABSHIR 11/21/2006	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	SHEYMAAN MOHAMED 7/6/2007	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	AHMED MOHAMED 11/7/2005	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	D'MARION TRIPLETT 7/6/2005	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	ZAKIH KABIA 10/27/2006	11/29/2022	450.00
26927	A+ DRIVING SCHOOL NORTH, INC,	JOSALYN KEATING 8/23/2006	11/29/2022	450.00
26928	AAA LABOR	DOMESTIC TAKE DOWN STAFFING	11/29/2022	8,880.19
26936	AMAZON CAPITAL SERVICES INC	1st grade-skirka	11/29/2022	69.70
26936	AMAZON CAPITAL SERVICES INC	WHS TYLER SHEPARD- DEB LANGE OFFICE SUPPI	11/29/2022	46.43
26936	AMAZON CAPITAL SERVICES INC	SPED - LEAH HAGEN - WHS HEALTH SERVICES - SI	11/29/2022	49.36
26936	AMAZON CAPITAL SERVICES INC	CEM FUNDS - LINDSEY MUELLER - WELS	11/29/2022	210.00
26936	AMAZON CAPITAL SERVICES INC	SPED - BECKY PETERSON - WELS SPED - OLGA CA	11/29/2022	46.17
26936	AMAZON CAPITAL SERVICES INC	WHS CHELSEA NOVOTNY ART GRAPHIC DESIGN	11/29/2022	389.20
26936	AMAZON CAPITAL SERVICES INC	Rotary Trimmer Replacement Parts	11/29/2022	(64.74)
26936	AMAZON CAPITAL SERVICES INC	WK INCLUSION SUPPLIES: CUSHIONS & EAR PRO	11/29/2022	191.55
26936	AMAZON CAPITAL SERVICES INC	November Office Items	11/29/2022	47.94
26936	AMAZON CAPITAL SERVICES INC	Ocotober Order	11/29/2022	30.38
26936	AMAZON CAPITAL SERVICES INC	Drama supplies for school play	11/29/2022	43.97
26936	AMAZON CAPITAL SERVICES INC	WHS KATIE FRICK PHYS ED SUPPLIES	11/29/2022	(649.59)
26936	AMAZON CAPITAL SERVICES INC	WHS KATIE FRICK PHYS ED SUPPLIES	11/29/2022	649.59
26936	AMAZON CAPITAL SERVICES INC	STEFAN KEYCHAIN AND PAGE CRAFTS TLS	11/29/2022	39.37
26936	AMAZON CAPITAL SERVICES INC	SUPPLIES-HUOT 3RD GR	11/29/2022	96.78
26936	AMAZON CAPITAL SERVICES INC	SUPPLIES-FRANKENFIELD 4TH GR	11/29/2022	72.44
26936	AMAZON CAPITAL SERVICES INC	CMS MUSIX EX (CHOIR)	11/29/2022	73.90
26936	AMAZON CAPITAL SERVICES INC	MEDIA CENTER BOOKS	11/29/2022	81.35

Check No.	Vendor	Description	Date	Amount
26936	AMAZON CAPITAL SERVICES INC	KINDERGARTEN PROFESSIONAL DEVELOPMENT	11/29/2022	34.99
26936	AMAZON CAPITAL SERVICES INC	FOLDING & COLLAPSIBLE CARTS	11/29/2022	79.98
26936	AMAZON CAPITAL SERVICES INC	WK SUPPLIES: ALL NSD ACTIVITIY	11/29/2022	39.99
26936	AMAZON CAPITAL SERVICES INC	WK SUPPLIES: GL MEA SUPPLIES	11/29/2022	(9.22)
26936	AMAZON CAPITAL SERVICES INC	WK SUPPLIES: GL MEA SUPPLIES	11/29/2022	(16.99)
26936	AMAZON CAPITAL SERVICES INC	WK SUPPLIES: GL MEA SUPPLIES	11/29/2022	100.70
26936	AMAZON CAPITAL SERVICES INC	CSF - Universal garage door openers	11/29/2022	89.95
26936	AMAZON CAPITAL SERVICES INC	CSF - Warehouse pallets	11/29/2022	59.95
26936	AMAZON CAPITAL SERVICES INC	FACILITIES SUPPLIES: LACROSSE GOALS	11/29/2022	299.98
26936	AMAZON CAPITAL SERVICES INC	SPED - OLGA CAMPBELL - NW	11/29/2022	106.01
26936	AMAZON CAPITAL SERVICES INC	HEALTH SERVICES - STACY SCHMIDT - OW	11/29/2022	99.99
26936	AMAZON CAPITAL SERVICES INC	PURCH WAREHOUSE STORAGE SUPPLIES	11/29/2022	83.06
26936	AMAZON CAPITAL SERVICES INC	SPED - VARIOUS	11/29/2022	81.15
26936	AMAZON CAPITAL SERVICES INC	FD NW Sarah Garcia	11/29/2022	14.06
26936	AMAZON CAPITAL SERVICES INC	WHS CHELSEA NOVOTNY ART GRAPHIC DESIGN	11/29/2022	(9.55)
26936	AMAZON CAPITAL SERVICES INC	WHS JEANNIE GOSNEY SUPPLIES FOR STUDENT	11/29/2022	55.40
26936	AMAZON CAPITAL SERVICES INC	WHS KARIN FOSS PHYSICS CLASSROOM SUPPLIE	11/29/2022	521.28
26936	AMAZON CAPITAL SERVICES INC	R&E-Book_We Belong: 50 Strategies	11/29/2022	27.83
26937	ANCOM COMMUNICATIONS	WK SUPPLIES: ALL SITES EAR PIECES WALKIES	11/29/2022	5,720.00
26938	BAYADA HOME HEALTH CARE INC	NURSING SERVICES	11/29/2022	1,498.75
26938	BAYADA HOME HEALTH CARE INC	NURSING SERVICES	11/29/2022	618.75
26939	BAYFIELD FRUIT CO LLC	All Schools - Produce	11/29/2022	1,438.20
26940	BEER SYSTEM MAINTENANCE	HS CONDIMENTS CART PARTS	11/29/2022	669.30
26941	BERRY COFFEE COMPANY	CMS EQ RENTAL (OASIS COUNTERTOP MODEL C	11/29/2022	83.46
26946	BIX PRODUCE COMPANY LLC	HS - Produce	11/29/2022	534.75
26946	BIX PRODUCE COMPANY LLC	HS - Produce	11/29/2022	686.96
26946	BIX PRODUCE COMPANY LLC	HS - Produce	11/29/2022	2,431.66
26946	BIX PRODUCE COMPANY LLC	EMS - Produce	11/29/2022	182.98
26946	BIX PRODUCE COMPANY LLC	OW Home Base - Produce	11/29/2022	92.25
26946	BIX PRODUCE COMPANY LLC	OW - Produce	11/29/2022	254.33
26946	BIX PRODUCE COMPANY LLC	EMS - Produce	11/29/2022	61.70
26946	BIX PRODUCE COMPANY LLC	CMS - Produce	11/29/2022	1,282.51
26946	BIX PRODUCE COMPANY LLC	GL - Produce	11/29/2022	266.95
26946	BIX PRODUCE COMPANY LLC	GL - Produce	11/29/2022	60.60
26946	BIX PRODUCE COMPANY LLC	MR - Produce	11/29/2022	22.60
26946	BIX PRODUCE COMPANY LLC	GW - Produce	11/29/2022	505.40
26946	BIX PRODUCE COMPANY LLC	GW - Produce	11/29/2022	55.30
26946	BIX PRODUCE COMPANY LLC	NW - Produce	11/29/2022	413.90
26946	BIX PRODUCE COMPANY LLC	NW - Produce	11/29/2022	188.88
26946	BIX PRODUCE COMPANY LLC	OW - Produce	11/29/2022	173.65
26946	BIX PRODUCE COMPANY LLC	MR - Produce	11/29/2022	113.45
26946	BIX PRODUCE COMPANY LLC	PC - Produce	11/29/2022	183.00
26946	BIX PRODUCE COMPANY LLC	KL - Produce	11/29/2022	362.77
26946	BIX PRODUCE COMPANY LLC	BV - Produce	11/29/2022	63.95
26946	BIX PRODUCE COMPANY LLC	BV - Produce	11/29/2022	216.05
26946	BIX PRODUCE COMPANY LLC	EMS - Produce	11/29/2022	183.70
26946	BIX PRODUCE COMPANY LLC	WMS - Produce	11/29/2022	228.10
26946	BIX PRODUCE COMPANY LLC	WMS - Produce	11/29/2022	151.00
26946	BIX PRODUCE COMPANY LLC	WMS - Produce	11/29/2022	317.89
26946	BIX PRODUCE COMPANY LLC	KL - Produce	11/29/2022	60.60
26946	BIX PRODUCE COMPANY LLC	NW - Produce	11/29/2022	234.11
26946	BIX PRODUCE COMPANY LLC	NW - Produce	11/29/2022	416.70
26947	BLICK ART MATERIALS	CMS ART CLASSROOM SUPPLIES	11/29/2022	856.06
26947	BLICK ART MATERIALS	WHS DAWN DUWENHOEGGER PAINTING ART SL	11/29/2022	2,044.41
26947	BLICK ART MATERIALS	ART ROOM SUPPLIES	11/29/2022	55.02
26947	BLICK ART MATERIALS	WHS ERICKA BACHMEIER ART DRAWING 1	11/29/2022	29.48
26948	BLUUM OF MINNESOTA, LLC	Projector bulbs	11/29/2022	705.60
26949	BOISJOLIE, TIMOTHY	OFFICIAL 11/05/22	11/29/2022	90.00
26950	BOYER FORD TRUCKS INC	TR#6 REPAIR	11/29/2022	1,625.25
26951	BRANSON-LARKIN ELECTRONICS	AUDIOMETER REPAIR	11/29/2022	140.00
26952	BREADSMITH	HS - BREAD Products	11/29/2022	169.40
26952	BREADSMITH	HS - BREAD Products	11/29/2022	152.46
26953	BROWN'S ICE CREAM CO	WMS - ICE CREAM PRODUCTS	11/29/2022	356.94
26953	BROWN'S ICE CREAM CO	WMS - ICE CREAM PRODUCTS	11/29/2022	287.52
26953	BROWN'S ICE CREAM CO	WMS - ICE CREAM PRODUCTS	11/29/2022	232.92
26953	BROWN'S ICE CREAM CO	WMS - ICE CREAM PRODUCTS	11/29/2022	375.90
26954	BUILDING MATERIAL SUPPLY INC	WMS SCIENCE SHELVING	11/29/2022	763.92
26955	BURCH, MARK	OFFICIAL 11/05/22	11/29/2022	90.00
26956	CDW GOVERNMENT LLC	Renewal of SmartNet	11/29/2022	44,371.00
26956	CDW GOVERNMENT LLC	Renewal of SmartNet SHIPPING	11/29/2022	1,123.50
26957	CENTURYLINK	SERVICES	11/29/2022	2,880.57
26958	CITI-CARGO & STORAGE	STORAGE CMS DOME	11/29/2022	261.00
26959	COLORADO TIME SYSTEMS	WHS Swimming Timing System	11/29/2022	69,115.00

Check No.	Vendor	Description	Date	Amount
26959	COLORADO TIME SYSTEMS	WHS Swimming Timing System	11/29/2022	3,500.00
26961	CULINEX	CMS - Smallwares/Small Equipment	11/29/2022	(433.30)
26961	CULINEX	EMS - Smallwares/Small Equipment	11/29/2022	6.04
26961	CULINEX	CMS - Smallwares/Small Equipment	11/29/2022	18.12
26961	CULINEX	PC - Smallwares/Small Equipment	11/29/2022	4.72
26961	CULINEX	OW - Smallwares/Small Equipment	11/29/2022	8.13
26961	CULINEX	HS - Smallwares/Small Equipment	11/29/2022	16.26
26961	CULINEX	HS - Smallwares/Small Equipment	11/29/2022	2,116.12
26962	DALCO ENTERPRISES INC	WHS REPAIR PARTS	11/29/2022	585.60
26963	ELDORADO, JAMES	OFFICIAL 11/06/22	11/29/2022	135.00
26964	EMPLOYERS MUTUAL CASUALTY INSURANCE	POLICY CHANGE	11/29/2022	351.00
26966	FIRST STUDENT INC	TRANSPORTATION	11/29/2022	247.64
26966	FIRST STUDENT INC	TRANSPORTATION	11/29/2022	600.78
26966	FIRST STUDENT INC	TRANSPORTATION	11/29/2022	565.86
26966	FIRST STUDENT INC	TRANSPORTATION	11/29/2022	635.44
26966	FIRST STUDENT INC	TRANSPORTATION	11/29/2022	232.43
26966	FIRST STUDENT INC	TRANSPORTATION	11/29/2022	278.06
26966	FIRST STUDENT INC	TRANSPORTATION	11/29/2022	525.70
26966	FIRST STUDENT INC	TRANSPORTATION	11/29/2022	186.80
26966	FIRST STUDENT INC	TRANSPORTATION	11/29/2022	186.80
26966	FIRST STUDENT INC	TRANSPORTATION	11/29/2022	2,051.96
26966	FIRST STUDENT INC	TRANSPORTATION	11/29/2022	186.80
26967	GOPHER ACE	CSF SHOP STOCK	11/29/2022	67.23
26968	GRAINGER INC., W. W.	WHS - Sink	11/29/2022	111.38
26968	GRAINGER INC., W. W.	GL STOCK PARTS	11/29/2022	98.42
26969	HAMEL BUILDING CTR	SUPPLIES WHS	11/29/2022	31.38
26970	HANSON, MICHAEL	OFFICIAL 11/10/22	11/29/2022	64.00
26971	HARDWARE DISTRIBUTORS, LTD	SUPPLIES	11/29/2022	97.97
26972	HILL CO, ROBERT B.	NW SALT	11/29/2022	179.20
26972	HILL CO, ROBERT B.	CMS SALT	11/29/2022	219.50
26972	HILL CO, ROBERT B.	PC SALT	11/29/2022	138.90
26973	IDENTITY PRINTING INC	PIP POSTERS	11/29/2022	141.00
26974	INGRAM LIBRARY SERVICES	BOOKS	11/29/2022	77.31
26974	INGRAM LIBRARY SERVICES	BOOKS	11/29/2022	330.02
26974	INGRAM LIBRARY SERVICES	BOOKS	11/29/2022	210.33
26974	INGRAM LIBRARY SERVICES	BOOKS	11/29/2022	14.44
26976	INTERMEDIATE DIST 287	PROFESSIONAL SERVICES	11/29/2022	127,161.35
26976	INTERMEDIATE DIST 287	PROFESSIONAL SERVICES	11/29/2022	127,161.35
26976	INTERMEDIATE DIST 287	PROFESSIONAL SERVICES	11/29/2022	127,161.35
26977	ISC COMPANIES INC	CSF SHOP PARTS	11/29/2022	161.92
26978	JAYTECH INC	WHS PARTS	11/29/2022	736.00
26979	KELLY'S TOWING LLC	TOWING TR#6	11/29/2022	385.00
26980	KORTH, SUSAN	HIKING CLASS	11/29/2022	150.00
26981	LANO EQUIPMENT INC	CSF PARTS	11/29/2022	597.83
26982	LARSON CO, J. H.	KL LIGHTS	11/29/2022	477.60
26983	LEVIN, AARON	OFFICIAL 11/05/22	11/29/2022	90.00
26984	LINDSTROM, MANDI	REFUND	11/29/2022	203.55
26985	MATH MASTERS OF MN	NORTH WOODS ELEM REGISTRATION ORDER# C	11/29/2022	115.00
26985	MATH MASTERS OF MN	NW ELEM TEAM 2 REGISTRATION ORDER# CHSK	11/29/2022	115.00
26985	MATH MASTERS OF MN	NW ELEM TEAM 3 REGISTRATION ORDER# CHSK	11/29/2022	115.00
26985	MATH MASTERS OF MN	NW ELEM TEAM 4 REGISTRATION ORDER# CHSK	11/29/2022	115.00
26986	MEDINA ENTERTAINMENT CTR	WHS AP TESTING	11/29/2022	9,400.00
26987	HENRICKSEN PSG	T&L TASK CHAIR	11/29/2022	989.78
26988	METRO ECSU-REGION 11 ISD #920	SPED - STAR TRAINING	11/29/2022	900.00
26990	MN DEPT OF LABOR AND INDUSTRY	WHS BOILER	11/29/2022	60.00
26990	MN DEPT OF LABOR AND INDUSTRY	EMS BOILER	11/29/2022	50.00
26990	MN DEPT OF LABOR AND INDUSTRY	CMS BOILER	11/29/2022	70.00
26990	MN DEPT OF LABOR AND INDUSTRY	KL BOILER	11/29/2022	50.00
26990	MN DEPT OF LABOR AND INDUSTRY	WMS BOLIERIS	11/29/2022	60.00
26990	MN DEPT OF LABOR AND INDUSTRY	GW BOILER	11/29/2022	30.00
26990	MN DEPT OF LABOR AND INDUSTRY	CSF BOILER	11/29/2022	20.00
26990	MN DEPT OF LABOR AND INDUSTRY	BV BOILER	11/29/2022	40.00
26990	MN DEPT OF LABOR AND INDUSTRY	SH BOILER	11/29/2022	30.00
26990	MN DEPT OF LABOR AND INDUSTRY	GL BOILERS	11/29/2022	30.00
26990	MN DEPT OF LABOR AND INDUSTRY	PC BOILER	11/29/2022	30.00
26990	MN DEPT OF LABOR AND INDUSTRY	OW BOILER	11/29/2022	60.00
26991	MINNESOTA INTERPRETERS & TRANSLATORS	EARLY CHILDHOOD SCREENING SERVICES	11/29/2022	525.00
26992	MRI SOFTWARE LLC	SCREENING	11/29/2022	2.00
26993	MTEEA SUPER MILEAGE	WHS PRO SPORT REGISTRATION 2 ENTRIES	11/29/2022	200.00
26994	NISSEN JONES, ASHLEY	YOGA	11/29/2022	523.20
26995	NORTH HENNEPIN COMMUNITY COLLEGE	PSEO CONTRACT INVOICE FALL 2022	11/29/2022	58,472.04
26996	NOVAK, JANICE	ADULT CLASSES	11/29/2022	60.00
26997	O'CONNOR, JOE	OFFICIAL 11/10/22	11/29/2022	64.00

Check No.	Vendor	Description	Date	Amount
26998	PAN-O-GOLD BAKING CO	HS - Fresh Bakery Items	11/29/2022	296.44
26998	PAN-O-GOLD BAKING CO	HS - Fresh Bakery Items	11/29/2022	387.22
26998	PAN-O-GOLD BAKING CO	HS - Fresh Bakery Items	11/29/2022	412.93
26999	PEICK, JACK	OFFICIAL 11/11/22	11/29/2022	93.00
27000	PEPSI BEVERAGES COMPANY	Ala Carte Items - High School	11/29/2022	1,856.78
27001	PERFORMANCE FOOD GROUP INC	HS Ala Carte & Food Items	11/29/2022	1,193.14
27002	PERRY, MARK	SOCCER ASSIGNING FEE	11/29/2022	270.00
27003	PREMIUM WATERS INC	CSF WATER	11/29/2022	144.48
27004	PROMOWEAR	WHS SUPPLIES	11/29/2022	296.00
27004	PROMOWEAR	WHS SUPPLIES	11/29/2022	2,142.00
27005	REASONER, MIKE	OFFICIAL 11/05/22	11/29/2022	180.00
27006	RECREATIONAL EQUIPMENT, INC.	WHS KATIE FRICK PHYS ED SUPPLIES FOR OUTDOOR	11/29/2022	109.20
27007	RISK ADMINISTRATION SERVICES INC	INSTALLMENT #1	11/29/2022	20,209.00
27007	RISK ADMINISTRATION SERVICES INC	DEDUCTIBLE BILLING	11/29/2022	232,763.66
27008	SAFETY SPEED CUT MANUFACTURING CO, INC.	WHS KYLE SWENSON WOODS MOTOR SWITCH F	11/29/2022	42.47
27009	SALT SOURCE LLC DBA US SALT	DIST SIDEWALK SALT	11/29/2022	7,952.00
27010	SMARTFIX LLC	REPLACE LCD ASSEMBLY	11/29/2022	54.00
27011	SMITH, MICHAEL	OFFICIAL 11/10/22	11/29/2022	93.00
27012	STAGE ACCENTS CO	WHS REBECCA WYFFELS-BRAD BEALE CHOIR AC	11/29/2022	866.15
27012	STAGE ACCENTS CO	WHS REBECCA WYFFELS-BRAD BEALE CHOIR AC	11/29/2022	34.74
27013	STEWART, CHARLES	OFFICIAL 11/10/22	11/29/2022	160.00
27014	STONE VALLEY PAINTING LLC	CMS PAINTING	11/29/2022	8,355.00
27014	STONE VALLEY PAINTING LLC	CSF PAINTING	11/29/2022	300.00
27014	STONE VALLEY PAINTING LLC	PC SERVICES	11/29/2022	2,000.00
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	HS - MILK PRODUCTS	11/29/2022	885.97
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	HS - MILK PRODUCTS	11/29/2022	995.53
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS - MILK PRODUCTS	11/29/2022	111.19
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS - MILK PRODUCTS	11/29/2022	141.30
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS - MILK PRODUCTS	11/29/2022	111.37
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	WMS - MILK PRODUCTS	11/29/2022	111.01
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	GL - MILK PRODUCTS	11/29/2022	89.66
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	GW - MILK PRODUCTS	11/29/2022	127.22
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	KL - MILK PRODUCTS	11/29/2022	137.24
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	OW - MILK PRODUCTS	11/29/2022	127.58
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	PC - MILK PRODUCTS	11/29/2022	147.29
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	PC - MILK PRODUCTS	11/29/2022	71.06
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH - MILK PRODUCTS	11/29/2022	129.14
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	MR - MILK PRODUCTS	11/29/2022	62.60
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	NW - MILK PRODUCTS	11/29/2022	54.13
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	BV - MILK PRODUCTS	11/29/2022	264.94
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	GL - MILK PRODUCTS	11/29/2022	94.08
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	KL - MILK PRODUCTS	11/29/2022	154.65
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	OW - MILK PRODUCTS	11/29/2022	80.36
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	MR - MILK PRODUCTS	11/29/2022	107.43
27018	ST PAUL BEVERAGE SOLUTIONS, LLC	NW - MILK PRODUCTS	11/29/2022	182.43
27019	SUNBELT RENTALS, INC.	DOMES UP	11/29/2022	3,085.68
27020	SUPERVALU PHARMACIES INC.	FLU SHOTS 2022	11/29/2022	10,978.00
27021	TAYLOR, BRANDON	OFFICIAL 10/25/22	11/29/2022	80.00
27022	THOMPSON, JASON	OFFICIAL 11/05/22	11/29/2022	90.00
27023	THREE RIVERS PARK DISTRICT	GREENWOOD GR4 FIELD TRIP 10/31/22	11/29/2022	1,192.60
27024	TRAVERSE COUNSELING AND CONSULTING	SERVICES	11/29/2022	500.00
27025	TSCHIDA, RODD	OFFICIAL 11/05/22	11/29/2022	90.00
27028	UPPER LAKE FOODS	HS - PRIME VENDOR	11/29/2022	333.76
27028	UPPER LAKE FOODS	CMS - PRIME VENDOR	11/29/2022	3,455.52
27028	UPPER LAKE FOODS	CMS - PRIME VENDOR	11/29/2022	5,259.64
27028	UPPER LAKE FOODS	EMS - PRIME VENDOR	11/29/2022	2,134.49
27028	UPPER LAKE FOODS	WMS - PRIME VENDOR	11/29/2022	1,498.51
27028	UPPER LAKE FOODS	WMS - PRIME VENDOR	11/29/2022	2,327.36
27028	UPPER LAKE FOODS	HB - Kimberly Lane	11/29/2022	365.20
27028	UPPER LAKE FOODS	CSF - PRIME VENDOR	11/29/2022	243.45
27028	UPPER LAKE FOODS	CSF - PRIME VENDOR	11/29/2022	42.98
27028	UPPER LAKE FOODS	CSF - PRIME VENDOR	11/29/2022	6,132.83
27028	UPPER LAKE FOODS	HB - North Woods	11/29/2022	954.54
27028	UPPER LAKE FOODS	NW - PRIME VENDOR	11/29/2022	5,209.71
27028	UPPER LAKE FOODS	NW - PRIME VENDOR	11/29/2022	3,858.38
27028	UPPER LAKE FOODS	HB - Oakwood	11/29/2022	1,498.50
27028	UPPER LAKE FOODS	WMS - PRIME VENDOR	11/29/2022	1,924.06
27028	UPPER LAKE FOODS	EMS - PRIME VENDOR	11/29/2022	1,243.61
27028	UPPER LAKE FOODS	HB - Gleason Lake	11/29/2022	354.35
27028	UPPER LAKE FOODS	WMS - PRIME VENDOR	11/29/2022	2,212.77
27028	UPPER LAKE FOODS	HB - Meadow Ridge	11/29/2022	832.22
27029	USI INSURANCE SERVICES LLC	INSURANCE	11/29/2022	1,430.00
27030	VISION SERVICE PLAN INS CO	Insurance	11/29/2022	5,057.59

Check No.	Vendor	Description	Date	Amount
27030	VISION SERVICE PLAN INS CO	NOVEMBER 2022 COBRA/RETIREE	11/29/2022	159.24
27031	VISTAR	Ala Carte Split Between MS & HS	11/29/2022	1,532.42
27032	VOIGT'S BUS CO	TRANSPORTATION	11/29/2022	766.17
27033	WARNER TECH-CARE PRODUCTS LLC	DHH - JOELLE PETERSON	11/29/2022	251.45
27034	WRIGHT-HENNEPIN COOPERATIVE ELECTRIC ASSN	UTILITY MR	11/29/2022	5,169.10
27034	WRIGHT-HENNEPIN COOPERATIVE ELECTRIC ASSN	UTILITY NW	11/29/2022	5,529.03
27035	XEROX FINANCIAL SERVICES	WC C7025T2 COPIER LEASE	11/29/2022	144.00
27036	ZYCH, DAN	OFFICIAL 11/05/22	11/29/2022	135.00
27037	FLORIDA STATE DISBURSEMENT UNIT	Payroll accrual	11/29/2022	165.30
27039	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/29/2022	5,935.62
27039	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/29/2022	2,652.25
27039	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/29/2022	1,376.82
27039	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/29/2022	25.00
27039	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/29/2022	2,122.66
27040	WAYZATA EDUCATION ASSN	Payroll accrual	11/29/2022	68,843.00
417588	MCCOY, GILLIAN	STUDENT ART SALE	11/2/2022	(37.04)
418126	SCHERSCHLIGT, MARGIE	REFUND DRIVER'S ED	11/2/2022	(64.00)
418339	BAGBY, BRITTANY	Refund - L BF	11/2/2022	(21.95)
418376	GULLINGSRUD, KELLY	Refund - TP	11/2/2022	(10.65)
418404	KIRAN GANESNA, ASHA	Refund - A VG	11/2/2022	(39.05)
418471	THELEMANN, MARK	REFUND	11/2/2022	(11.20)
423254	SCHWEITZER, CARLY	OFFICIAL	11/2/2022	(50.00)
423912	EVILSIZER, AUDREY	OFFICIAL	11/2/2022	(24.39)
423912	EVILSIZER, AUDREY	OFFICIAL	11/2/2022	(48.78)
424509	BHUSAL, ANIL	REFUND S.BHUSAL	11/2/2022	(3.45)
424509	BHUSAL, ANIL	REFUND S.BHUSAL	11/2/2022	(10.35)
712511	ADI	SUPPLIES	11/1/2022	(386.96)
712511	ADI	SUPPLIES	11/1/2022	(347.96)
712551	FLOORS BY BECKERS INC	GL - 09D Flooring	11/15/2022	(30,678.35)
712658	ACCO BRANDS CORPORATION	CMS - LAMINATING FILM 4 ROLLS	11/3/2022	176.00
712659	ALLEGRA PRINT & IMAGING	WHS BUSINESS CARDS FOR OHLEMANN AND SO	11/3/2022	171.20
712660	ANCHOR PAPER COMPANY	CSF WAREHOUSE LARGE, PASTEL, BRIGHT	11/3/2022	1,651.50
712661	BSN SPORTS	A - GIRLS XC PROMO	11/3/2022	351.45
712662	COMMERCIAL KITCHEN SERVICES	OW - Equipment Repairs	11/3/2022	451.25
712662	COMMERCIAL KITCHEN SERVICES	MR - Equipment Repairs	11/3/2022	2,567.50
712663	DISCOUNT SCHOOL SUPPLY	FD SH Chantell Veilleux	11/3/2022	530.94
712663	DISCOUNT SCHOOL SUPPLY	FD GL Yvonne Lee	11/3/2022	654.94
712664	HIRSHFIELD'S INC	CSF SHOP SUPPLIES	11/3/2022	32.60
712665	HOUGHTON MIFFLIN CO LLC	REDEEMER CHRISTIAN ACADEMY TEXTBOOKS	11/3/2022	568.11
712665	HOUGHTON MIFFLIN CO LLC	PROVIDENCE TEXTBOOKS-SPANISH	11/3/2022	1,008.00
712666	HUBERT CO	Serving Supplies	11/3/2022	379.44
712667	KARLSBURGER FOODS, INC	HS - GROCERIES	11/3/2022	171.76
712668	LEARNING A-Z	Learning A-Z Subscription	11/3/2022	750.00
712668	LEARNING A-Z	SUBSCRIPTIONS - SPED	11/3/2022	640.00
712670	MOTG (MN OFFICE TECHNOLOGY GRP)	LASER PRINTER MAINTENANCE	11/3/2022	5,133.17
712671	PEPPER & SON INC., J. W.	MUSIC FOR CHOIR	11/3/2022	58.50
712671	PEPPER & SON INC., J. W.	THE RUSTY BUCKET SCORE	11/3/2022	12.00
712672	READ NATURALLY	SUPSCRIPTIONS - SPED	11/3/2022	3,040.00
712673	REALLY GOOD STUFF	October Order	11/3/2022	13.95
712675	SCHOLASTIC INC	FD KL-1: Magazine Subscription KL-1	11/3/2022	131.78
712675	SCHOLASTIC INC	FD KL-1: Magazine Subscription KL-1 ORDER CANC	11/3/2022	(131.78)
712675	SCHOLASTIC INC	FD BV: Magazine Subscription Birchview	11/3/2022	131.78
712675	SCHOLASTIC INC	FD GL: Magazine Subscription Gleason Lake	11/3/2022	131.78
712675	SCHOLASTIC INC	3rd Grade Map Skills for Today ACCOUNT#451771	11/3/2022	269.78
712676	SCHOOL HEALTH CORP	HEALTH SERVICES - VARIOUS SITES	11/3/2022	599.95
712679	STAPLES BUSINESS ADVANTAGE	WHS LORI ULLMAN PSAT TESTING	11/3/2022	290.94
712679	STAPLES BUSINESS ADVANTAGE	WHS PAUL KIMBLER CTE OFFICE SUPPLIES	11/3/2022	1,038.33
712679	STAPLES BUSINESS ADVANTAGE	Office Supplies	11/3/2022	92.71
712679	STAPLES BUSINESS ADVANTAGE	SUPPLIES-B-DAY PENCILS, ETC	11/3/2022	230.68
712679	STAPLES BUSINESS ADVANTAGE	WK SUPPLIES: NW CARDSTOCK & FASTENERS	11/3/2022	97.13
712679	STAPLES BUSINESS ADVANTAGE	Office Supplies	11/3/2022	174.56
712679	STAPLES BUSINESS ADVANTAGE	Choir classroom supplies	11/3/2022	48.74
712679	STAPLES BUSINESS ADVANTAGE	WHS LYNETTE PULVERMACHER COPY ROOM SU	11/3/2022	314.20
712679	STAPLES BUSINESS ADVANTAGE	WHS JEANNIE GOSNEY SUPPLIES FOR GREETER /	11/3/2022	40.45
712679	STAPLES BUSINESS ADVANTAGE	WHS PAUL KIMBLER CTE OFFICE SUPPLIES	11/3/2022	(34.38)
712679	STAPLES BUSINESS ADVANTAGE	Office Supplies	11/3/2022	624.79
712679	STAPLES BUSINESS ADVANTAGE	WK SUPPLIES: GL MEA	11/3/2022	124.92
712680	TRIO SUPPLY CO	HS - PAPER SUPPLIES	11/3/2022	3,213.10
712680	TRIO SUPPLY CO	CSF - PAPER SUPPLIES	11/3/2022	4,700.22
712681	ALLEGRA PRINT & IMAGING	DAB ANDERSON BUS CARDS	11/10/2022	85.60
712681	ALLEGRA PRINT & IMAGING	WC LEUTHNER WC BUS CARDS	11/10/2022	171.20
712682	ALLINA HEALTH SYSTEM	PHYS ABILITY TEST: MYLLENBECK	11/10/2022	140.00
712682	ALLINA HEALTH SYSTEM	PHYS ABILITY TEST: PETERSON	11/10/2022	95.00

Check No.	Vendor	Description	Date	Amount
712683	ANCHOR PAPER COMPANY	CSF WAREHOUSE WHITE COPY PAPER	11/10/2022	18,936.00
712684	BREAKOUT INC	BREAKOUT EDU SUBSCRIPTION PTA	11/10/2022	99.00
712685	BSN SPORTS	CHEER TEAM WARM UPS	11/10/2022	5,508.00
712686	COMMERCIAL KITCHEN SERVICES	WHS - Equipment Repairs	11/10/2022	1,335.00
712687	DISCOUNT SCHOOL SUPPLY	FD GW Kaitlyn Dierks	11/10/2022	109.99
712689	ECOLAB PEST ELIMINATION DIV	OW PEST CONTROL	11/10/2022	139.03
712689	ECOLAB PEST ELIMINATION DIV	MR PEST CONTROL	11/10/2022	122.78
712689	ECOLAB PEST ELIMINATION DIV	CSF PEST CONTROL	11/10/2022	112.39
712689	ECOLAB PEST ELIMINATION DIV	PC PEST CONTROL	11/10/2022	123.39
712689	ECOLAB PEST ELIMINATION DIV	WHS PEST CONTROL	11/10/2022	272.27
712689	ECOLAB PEST ELIMINATION DIV	CLUBHOUSE PEST CONTROL	11/10/2022	100.00
712689	ECOLAB PEST ELIMINATION DIV	CREEKSIDE PEST CONTROL	11/10/2022	465.35
712690	GOODIN CO	WHS REPAIR PARTS	11/10/2022	273.27
712691	GOPHER SPORT	TETHERBALLS PTA FUNDS	11/10/2022	43.12
712691	GOPHER SPORT	PE ITEMS APPROVED FOR REIMBURESEMENT BY	11/10/2022	1,525.50
712692	HEINEMANN	Order Brigid Austin	11/10/2022	158.19
712698	HILLYARD INC MINNEAPOLIS	HS - CUSTODIAL SUPPLIES	11/10/2022	890.99
712698	HILLYARD INC MINNEAPOLIS	CSF - CUSTODIAL SUPPLIES	11/10/2022	7,168.72
712698	HILLYARD INC MINNEAPOLIS	CSF - CUSTODIAL SUPPLIES	11/10/2022	7,758.00
712698	HILLYARD INC MINNEAPOLIS	CSF - CUSTODIAL SUPPLIES	11/10/2022	148.45
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	2,052.04
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	474.30
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	2,632.02
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	7,738.92
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	983.39
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	7.42
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	343.65
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	398.07
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	58.06
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	5,054.58
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	1,178.28
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	447.48
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	2,893.01
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	1,341.22
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	1,796.73
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	1,996.78
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	596.56
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	525.14
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	4,464.30
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	1,420.81
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	665.73
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	1,920.97
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	2,216.90
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	1,208.14
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	1,563.92
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	1,180.15
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	1,911.45
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	106.76
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	259.19
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	94.74
712698	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/10/2022	1,305.14
712699	INNOVATIVE OFFICE SOLUTIONS	ELS-OW MICROWAVE	11/10/2022	257.15
712699	INNOVATIVE OFFICE SOLUTIONS	ELS-OW MICROWAVE	11/10/2022	257.15
712700	JOHNSON CONTROLS	CMS REPAIR	11/10/2022	616.00
712701	LAKESHORE LEARNING MATERIALS	October Order	11/10/2022	100.63
712702	MOTG (MN OFFICE TECHNOLOGY GRP)	XEROX STAPLES	11/10/2022	213.00
712703	SCHMITT MUSIC CO	BAND SUPPLIES WHS	11/10/2022	282.68
712703	SCHMITT MUSIC CO	BAND SUPPLIES WHS	11/10/2022	14.50
712703	SCHMITT MUSIC CO	BAND SUPPLIES WHS	11/10/2022	148.50
712704	SCHOLASTIC INC	FD GW: Magazine Subscription Greenwood	11/10/2022	131.78
712705	SCHOOL HEALTH CORP	HEALTH SERVICES - ESC	11/10/2022	228.56
712706	SCHOOL SPECIALTY, LLC	Kickballs for Playground	11/10/2022	57.51
712706	SCHOOL SPECIALTY, LLC	FD GW Kaitlyn Dierks	11/10/2022	1,234.56
712706	SCHOOL SPECIALTY, LLC	ART SUPPLIES	11/10/2022	654.10
712707	SHRED-N-GO	DAB SHREDDING SERVICE	11/10/2022	74.00
712707	SHRED-N-GO	Shredding service, 2 consoles. 12 months at \$37 per	11/10/2022	37.00
712708	SITE ONE LANDSCAPE SUPPLY LLC	Dist use - Grounds Supplies	11/10/2022	126.15
712708	SITE ONE LANDSCAPE SUPPLY LLC	Dist use - Grounds Supplies	11/10/2022	156.34
712708	SITE ONE LANDSCAPE SUPPLY LLC	Dist use - Grounds Supplies	11/10/2022	89.83
712708	SITE ONE LANDSCAPE SUPPLY LLC	Dist use - Grounds Supplies	11/10/2022	93.55
712708	SITE ONE LANDSCAPE SUPPLY LLC	Dist use - Grounds Supplies	11/10/2022	70.04
712711	STAPLES BUSINESS ADVANTAGE	WK SUPPLIES: MR	11/10/2022	38.92
712711	STAPLES BUSINESS ADVANTAGE	WK SUPPLIES: MR Supplies	11/10/2022	135.52

Check No.	Vendor	Description	Date	Amount
712711	STAPLES BUSINESS ADVANTAGE	Office Supplies - Including Card Stock	11/10/2022	96.67
712711	STAPLES BUSINESS ADVANTAGE	SUPPLIES/CARDSTOCK	11/10/2022	152.65
712711	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES	11/10/2022	51.44
712711	STAPLES BUSINESS ADVANTAGE	WHS POLLY DAVIDSON LAMP FOR SECOND FLOOR	11/10/2022	25.99
712711	STAPLES BUSINESS ADVANTAGE	Math Classroom supplies	11/10/2022	55.31
712711	STAPLES BUSINESS ADVANTAGE	EMS OFFICE, 8 MATH, ORCHESTRA	11/10/2022	61.73
712711	STAPLES BUSINESS ADVANTAGE	COPY ROOM SUPPLIES	11/10/2022	222.41
712711	STAPLES BUSINESS ADVANTAGE	WK SUPPLIES: GL NSD NOVEMBER	11/10/2022	147.79
712711	STAPLES BUSINESS ADVANTAGE	copy room supplies	11/10/2022	34.28
712711	STAPLES BUSINESS ADVANTAGE	ELS Supplies	11/10/2022	174.80
712712	STEP SAVER INC	WHS - Salt	11/10/2022	750.00
712713	TRI-DIM FILTER CORP	CMS FILTERS	11/10/2022	403.21
712713	TRI-DIM FILTER CORP	OW FILTERS	11/10/2022	104.20
712713	TRI-DIM FILTER CORP	SH FILTERS	11/10/2022	263.85
712713	TRI-DIM FILTER CORP	WHS FILTERS	11/10/2022	1,393.69
712713	TRI-DIM FILTER CORP	WHS FILTERS	11/10/2022	1,256.28
712713	TRI-DIM FILTER CORP	KL FILTERS	11/10/2022	1,611.73
712714	VIKING ELECTRIC SUPPLY, INC	WWC REPAIR PART	11/10/2022	99.12
712714	VIKING ELECTRIC SUPPLY, INC	BV REPAIR PART	11/10/2022	147.14
712714	VIKING ELECTRIC SUPPLY, INC	OW REPAIR PART	11/10/2022	179.70
712715	ACCO BRANDS CORPORATION	CMS RENEWAL OF EQUIPMENT MAINTENANCE AGREEMENT	11/17/2022	636.40
712716	ALLEGRA PRINT & IMAGING	DAB GUISE NAME PLATE	11/17/2022	56.14
712716	ALLEGRA PRINT & IMAGING	CMS BINOY SPOTTED PASSES	11/17/2022	130.73
712717	ALLINA HEALTH SYSTEM	PHYS ABILITY TEST: K DONALDSON	11/17/2022	95.00
712718	ANCOM COMMUNICATIONS	WHS NANCY ANDERSON RADIO SUPPLIES	11/17/2022	92.68
712719	BECKER ARENA PRODUCTS INC	CMS RINK INITIAL 50% PAYMENT	11/17/2022	7,128.74
712719	BECKER ARENA PRODUCTS INC	DASHER/INSTALL REMAINDER PAYMENT	11/17/2022	7,128.74
712719	BECKER ARENA PRODUCTS INC	CMS RINK INITIAL 50% PAYMENT	11/18/2022	(7,128.74)
712719	BECKER ARENA PRODUCTS INC	DASHER/INSTALL REMAINDER PAYMENT	11/18/2022	(7,128.74)
712720	ECM PUBLISHERS, INC	PROF SERVICES	11/17/2022	173.60
712721	FUN EXPRESS LLC	PE TLS PRIZES	11/17/2022	300.65
712722	GOPHER SPORT	PE EQUIP EMS	11/17/2022	489.00
712722	GOPHER SPORT	SPED - AMY VAN DUNK - DAPE	11/17/2022	49.95
712722	GOPHER SPORT	CMS PHY.ED CLASSROOM SUPPLIES	11/17/2022	216.58
712722	GOPHER SPORT	WHS KATIE FRICK PHYS ED REPLACEMENT BLADES	11/17/2022	42.18
712722	GOPHER SPORT	EMS PE EQUIP	11/17/2022	323.52
712722	GOPHER SPORT	PTA PLAYGROUND EQUIPMENT	11/17/2022	163.11
712723	INSPEC, INC.	PROF SERVICES	11/17/2022	1,900.00
712723	INSPEC, INC.	PROF SERVICES	11/17/2022	1,500.00
712723	INSPEC, INC.	PROF SERVICES	11/17/2022	1,500.00
712723	INSPEC, INC.	PROF SERVICES	11/17/2022	1,000.00
712723	INSPEC, INC.	PROF SERVICES	11/17/2022	3,500.00
712724	JOSTENS, INC	SUPPLIES	11/17/2022	185.00
712725	KARLSBURGER FOODS, INC	All Schools - Food Seasoning	11/17/2022	501.42
712726	MEI - MINNESOTA ELEVATOR INC	CONTRACT 751780	11/17/2022	2,302.97
712727	MINNESOTA EQUIPMENT	DIST SNOWBLOWER PARTS	11/17/2022	718.59
712728	NORCOSTCO INC	SUPPLIES	11/17/2022	40.00
712729	PEPPER & SON INC., J. W.	JW Pepper	11/17/2022	92.98
712730	PITSCO, INC	WHS KEN PASHINA	11/17/2022	925.00
712730	PITSCO, INC	WHS KEN PASHINA	11/17/2022	317.00
712730	PITSCO, INC	WHS KYLE SWENSON SKILLS USA ROBOTICS KIT	11/17/2022	925.00
712730	PITSCO, INC	WHS KYLE SWENSON SKILLS USA ROBOTICS KIT	11/17/2022	246.75
712731	PROJECT LEAD THE WAY, INC	WHS TONI LELAND BIOMED SUPPLIES	11/17/2022	802.00
712732	REALLY GOOD STUFF	SKOGLUND TLS STICKERS	11/17/2022	33.24
712733	RELATE COUNSELING CTR	MENTAL HEALTH SERVICES LCTS GRANT AWARD	11/17/2022	7,083.00
712735	SCHMITT MUSIC CO	TRUMPET REPAIR EMS	11/17/2022	35.00
712735	SCHMITT MUSIC CO	INSTRUMENT REPAIR WMS	11/17/2022	25.00
712735	SCHMITT MUSIC CO	TRUMPET REPAIR EMS	11/17/2022	35.00
712735	SCHMITT MUSIC CO	INSTRUMENT REPAIR WMS	11/17/2022	119.00
712735	SCHMITT MUSIC CO	BAND SUPPLIES EMS	11/17/2022	15.00
712735	SCHMITT MUSIC CO	BAND BOOK EMS	11/17/2022	7.96
712735	SCHMITT MUSIC CO	BAND SUPPLIES WMS	11/17/2022	299.40
712735	SCHMITT MUSIC CO	REPAIRS WHS	11/17/2022	48.00
712735	SCHMITT MUSIC CO	REPAIRS WHS	11/17/2022	136.00
712736	SCHOLASTIC INC	FD SH: Magazine Subscription Sunset Hill	11/17/2022	131.78
712737	SCHOOL OUTFITTERS	SPED - CHASTITY ENGELSTAD - NW	11/17/2022	712.57
712738	SHRED-N-GO	CMS SHREDDING NEEDS 2022-23	11/17/2022	30.00
712738	SHRED-N-GO	WC SHREDDING SERVICE	11/17/2022	30.00
712738	SHRED-N-GO	ESC SHREDDING SERVICES 2022-2023	11/17/2022	30.00
712742	STAPLES BUSINESS ADVANTAGE	SPED - NANCY RUNYON - ELS SPED - ALLANA WA	11/17/2022	37.07
712742	STAPLES BUSINESS ADVANTAGE	WHS JAHNAVI TRIPURANENI ARC SUPPLIES	11/17/2022	186.74
712742	STAPLES BUSINESS ADVANTAGE	CMS PHY.ED / 8 GOLD SCIENCE	11/17/2022	191.49
712742	STAPLES BUSINESS ADVANTAGE	Lang. Arts classroom supplies	11/17/2022	63.64

Check No.	Vendor	Description	Date	Amount
712742	STAPLES BUSINESS ADVANTAGE	Colored Construction Paper	11/17/2022	57.94
712742	STAPLES BUSINESS ADVANTAGE	WHS ANNE PHANEUF ENGLISH SUPPLIES	11/17/2022	98.40
712742	STAPLES BUSINESS ADVANTAGE	WHS STACY LARSON MATH DEPT SUPPLIES	11/17/2022	283.11
712742	STAPLES BUSINESS ADVANTAGE	CMS READING INTV. & 8 GOLD SCIENCE CLASSRC	11/17/2022	68.80
712742	STAPLES BUSINESS ADVANTAGE	COPY ROOM SUPPLIES	11/17/2022	53.57
712742	STAPLES BUSINESS ADVANTAGE	CMS 6 LA PURPLE CLASSROOM SUPPLIES	11/17/2022	82.00
712742	STAPLES BUSINESS ADVANTAGE	school supplies	11/17/2022	440.97
712742	STAPLES BUSINESS ADVANTAGE	EMS OFFICE	11/17/2022	38.74
712742	STAPLES BUSINESS ADVANTAGE	3rd grade-may Office	11/17/2022	35.74
712742	STAPLES BUSINESS ADVANTAGE	Supplies, etc.	11/17/2022	219.71
712742	STAPLES BUSINESS ADVANTAGE	ART ROOM SUPPLIES	11/17/2022	313.95
712742	STAPLES BUSINESS ADVANTAGE	November Staples Order	11/17/2022	795.52
712742	STAPLES BUSINESS ADVANTAGE	WK SUPPLIES: NW SUPPLIES	11/17/2022	132.12
712742	STAPLES BUSINESS ADVANTAGE	office	11/17/2022	73.52
712742	STAPLES BUSINESS ADVANTAGE	Office supplies	11/17/2022	15.27
712743	TRIO SUPPLY CO	CSF - PAPER SUPPLIES	11/17/2022	3,981.50
712743	TRIO SUPPLY CO	CSF - PAPER SUPPLIES	11/17/2022	60.63
712744	WEST MUSIC CO	Music Supplies	11/17/2022	212.54
712746	XEROX CORPORATION	CES COPIER BLANKET	11/17/2022	467.34
712746	XEROX CORPORATION	WHS MEDIA COPIER LEASE/USAGE BLANKET	11/17/2022	603.36
712746	XEROX CORPORATION	WHS ATHLETIC COPIER LEASE/USAGE BLANKET	11/17/2022	260.15
712746	XEROX CORPORATION	WHS ADMIN COPIER LEASE & MAINTENANCE	11/17/2022	406.00
712746	XEROX CORPORATION	CSF COPIER LEASE & MAINTENANCE	11/17/2022	220.55
222300393	ALVAREZ, AHMI	Reimbursement	11/2/2022	79.56
222300394	BANKS, KATHERINE	Reimbursement	11/2/2022	210.64
222300395	FROEHLING, BENJAMIN	Reimbursement	11/2/2022	50.66
222300396	GOEMAN, LORI	Reimbursement	11/2/2022	88.81
222300397	HARRIDAY, SOLVEIG	Reimbursement	11/2/2022	85.38
222300398	LYNCH, KARI	Reimbursement	11/2/2022	158.75
222300399	MARECK, SOPHIA	Reimbursement	11/2/2022	57.82
222300400	NELSON, KRISTYN	Reimbursement	11/2/2022	23.84
222300401	SMITH, TRACY	Reimbursement	11/2/2022	59.88
222300402	SONSTEGARD, LAURIE	Reimbursement	11/2/2022	463.28
222300402	SONSTEGARD, LAURIE	Reimbursement	11/2/2022	89.00
222300403	STUTZMAN, BELINDA	Reimbursement	11/2/2022	53.56
222300404	SWENSEN, ERIC	Reimbursement	11/2/2022	109.50
222300405	THAO, JONPA	Reimbursement	11/2/2022	31.88
222300406	WYFFELS, REBECCA	Reimbursement	11/2/2022	97.18
222300407	ADAMS, TARYN	Reimbursement	11/9/2022	175.00
222300407	ADAMS, TARYN	Reimbursement	11/9/2022	47.56
222300408	ALVAREZ, AHMI	Reimbursement	11/9/2022	58.63
222300409	BEISE, BARBARA	Reimbursement	11/9/2022	132.89
222300410	BOBEK, STACY	Reimbursement	11/9/2022	108.13
222300411	BRATVOLD, JENNIFER	Reimbursement	11/9/2022	135.69
222300412	CURREN, SARAH	Reimbursement	11/9/2022	76.88
222300413	ELMHIRST, DAVID	Reimbursement	11/9/2022	181.68
222300414	ERICKSON, MARK	Reimbursement	11/9/2022	97.69
222300415	FARRINGTON, ASHLEY	Reimbursement	11/9/2022	12.38
222300416	FLANSBURG, NATHAN	Reimbursement	11/9/2022	78.56
222300416	FLANSBURG, NATHAN	Reimbursement	11/9/2022	129.56
222300417	GALE, CHRISTA	Reimbursement	11/9/2022	58.44
222300418	HESS, CODY	Reimbursement	11/9/2022	104.38
222300419	HODENA, MELISSA	Reimbursement	11/9/2022	44.00
222300420	KLEIN, JERI	Reimbursement	11/9/2022	386.88
222300421	KREISLE, VIRGINIA	Reimbursement	11/9/2022	44.00
222300422	KUMIA, ADJWOA	Reimbursement	11/9/2022	44.99
222300423	NELSON, KRISTYN	Reimbursement	11/9/2022	232.70
222300424	NYHUS, VIRGINIA	Reimbursement	11/9/2022	64.63
222300425	OLSON, AMY	Reimbursement	11/9/2022	35.94
222300426	OLSON, ERICA	Reimbursement	11/9/2022	70.88
222300427	OLSTAD, HANNA	Reimbursement	11/9/2022	50.06
222300427	OLSTAD, HANNA	Reimbursement	11/9/2022	104.75
222300428	RIDLEY, SARA	Reimbursement	11/9/2022	178.13
222300429	RUCHTI, JULIE	Reimbursement	11/9/2022	62.25
222300430	RUNYON, NANCY	Reimbursement	11/9/2022	31.38
222300431	STANKIEWICZ, LISA	Reimbursement	11/9/2022	160.88
222300432	VAN KREVELEN, HEATHER	Reimbursement	11/9/2022	171.61
222300433	WOLD, ANNE-MARIE	Reimbursement	11/9/2022	173.98
222300433	WOLD, ANNE-MARIE	Reimbursement	11/9/2022	46.69
222300434	WOOD, CAROLYN	Reimbursement	11/9/2022	12.75
222300435	ANDERSON, CHACE	Reimbursement	11/16/2022	1,140.49
222300436	FEE, AMY	Reimbursement	11/16/2022	156.88
222300437	GARDNER, LUCIA	Reimbursement	11/16/2022	69.75

Check No.	Vendor	Description	Date	Amount
222300438	HAMANN, ANNE	Reimbursement	11/16/2022	158.75
222300439	HANSEN, ELIZABETH	Reimbursement	11/16/2022	34.88
222300440	HATCHER, JAY	Reimbursement	11/16/2022	150.00
222300441	HIRSCHUBER, MARGARET	Reimbursement	11/16/2022	130.31
222300442	KIMBLER, RODNEY	Reimbursement	11/16/2022	399.90
222300443	NELSON, ZACHARY	Reimbursement	11/16/2022	103.50
222300444	NOELTING, MELANIE	Reimbursement	11/16/2022	81.69
222300444	NOELTING, MELANIE	Reimbursement	11/16/2022	80.19
222300445	OLSON, BENJAMIN	Reimbursement	11/16/2022	35.88
222300446	RAKOS, SCOTT	Reimbursement	11/16/2022	115.00
222300447	REED, XAVIER	Reimbursement	11/16/2022	21.32
222300448	RICE, MARLA	Reimbursement	11/16/2022	158.75
222300449	SAGEDAHL, MICHELLE	Reimbursement	11/16/2022	13.98
222300450	SCHUMAKER-SANDERS, JEANETT	Reimbursement	11/16/2022	88.44
222300450	SCHUMAKER-SANDERS, JEANETT	Reimbursement	11/16/2022	22.31
222300451	STEINHOFF, LAUREN	Reimbursement	11/16/2022	40.63
222300452	TOLLISON, KRISTIN	Reimbursement	11/16/2022	264.25
222300452	TOLLISON, KRISTIN	Reimbursement	11/16/2022	255.69
222300453	WAGNER, MONICA	Reimbursement	11/16/2022	38.12
222300454	WEHRMANN, KARI	Reimbursement	11/16/2022	89.22
222300455	WELK, JENNIFER	Reimbursement	11/16/2022	671.86
222300456	WINDSOR, CYNTHIA	Reimbursement	11/16/2022	60.05
222300456	WINDSOR, CYNTHIA	Reimbursement	11/16/2022	138.13
222300456	WINDSOR, CYNTHIA	Reimbursement	11/16/2022	292.81
222300456	WINDSOR, CYNTHIA	Reimbursement	11/16/2022	15.25
222300457	ANDERSEN-LAWRANCE, CAROL	Reimbursement	11/30/2022	52.48
222300458	BARNETT, LEE	Reimbursement	11/30/2022	222.00
222300458	BARNETT, LEE	Reimbursement	11/30/2022	262.00
222300459	BASSETT, LAUREN	Reimbursement	11/30/2022	225.00
222300460	BEISE, BARBARA	Reimbursement	11/30/2022	214.63
222300461	CASEY, COLLEEN	Reimbursement	11/30/2022	250.00
222300462	DERUBEIS, EMMA	Reimbursement	11/30/2022	8.50
222300463	EICHORST, ALYSE	Reimbursement	11/30/2022	3,320.65
222300463	EICHORST, ALYSE	Reimbursement	11/30/2022	140.96
222300464	FAUE, JEANIE	Reimbursement	11/30/2022	10.75
222300465	GALE, CHRISTA	Reimbursement	11/30/2022	56.19
222300466	GOLIN, SHERYL	Reimbursement	11/30/2022	47.50
222300467	HANSEN, ANDREW	Reimbursement	11/30/2022	249.00
222300468	HANSEN, ELIZABETH	Reimbursement	11/30/2022	198.06
222300469	HARRIDAY, SOLVEIG	Reimbursement	11/30/2022	59.89
222300470	JACOBS, DONNA	Reimbursement	11/30/2022	71.25
222300471	JASPER, LEAANNE	Reimbursement	11/30/2022	169.50
222300472	JOHNSON, JERI	Reimbursement	11/30/2022	99.19
222300473	KIM, AGNES	Reimbursement	11/30/2022	12.00
222300474	LARSON, MEGAN	Reimbursement	11/30/2022	347.25
222300475	MANS, BRANDI	Reimbursement	11/30/2022	1,406.27
222300475	MANS, BRANDI	Reimbursement	11/30/2022	2,197.78
222300476	MARTINSON, KAJA	Reimbursement	11/30/2022	113.33
222300477	MCGUIRE, ALISON	Reimbursement	11/30/2022	57.81
222300478	MUELLER, LINDSEY	Reimbursement	11/30/2022	225.00
222300479	NELSON, KRISTOPHER	Reimbursement	11/30/2022	75.00
222300480	POTTER, MEGHAN	Reimbursement	11/30/2022	33.98
222300480	POTTER, MEGHAN	Reimbursement	11/30/2022	332.50
222300481	RICHARDSON, LAUREN	Reimbursement	11/30/2022	17.00
222300482	RODRIGUEZ DOMINGUEZ, EILINA	Reimbursement	11/30/2022	42.15
222300483	SAGEDAHL, MICHELLE	Reimbursement	11/30/2022	84.00
222300484	SEIBENICK, JESSICA	Reimbursement	11/30/2022	45.00
222300485	SORENSEN, GRANT	Reimbursement	11/30/2022	423.07
222300486	SUBIALKA, DANIELA	Reimbursement	11/30/2022	17.00
222300487	SWENSEN, ERIC	Reimbursement	11/30/2022	50.00
222300488	TVERAA, AMANDA	Reimbursement	11/30/2022	55.25
222300489	ZHANG, SHEEN	Reimbursement	11/30/2022	123.81
Total Value of Checks Issued				<u><u>\$ 2,008,346.25</u></u>

2022-23 School Year Wire, EFT, & ACH Activity

For the Month Ended October 31, 2022



Excellence. For each and every student.

From	To	Description	Date	Amount
US Bank - Checking	US Bank - Payroll	District Payroll	Multiple	\$ 6,156,841.62
US Bank - Checking	Internal Revenue Service	Federal Payroll Taxes	10/3/2022	1,113,256.61
US Bank - Checking	Internal Revenue Service	Federal Payroll Taxes	10/17/2022	1,129,633.35
US Bank - Checking	Minnesota Department of Revenue	State Payroll Taxes	10/3/2022	190,343.48
US Bank - Checking	Minnesota Department of Revenue	State Payroll Taxes	10/17/2022	194,498.59
US Bank - Checking	Delta Dental	Dental Claims	Multiple	134,223.11
US Bank - Checking	Preferred One	Health Claims	Multiple	1,895,037.41
US Bank - Checking	Wells Fargo Commercial Card	Purchase Card Program	10/6/2022	65,577.47
US Bank - Checking	Further	Flex Benefits	Multiple	457,884.17
US Bank - Checking	Preferred One	Broker/Reinsurance Fees	10/13/2022	139,337.36
US Bank - Checking	Payroll Vendors (TRA, EBC, MSRS, etc.)	Electronic Payments	Multiple	1,578,424.69
US Bank - Checking	District Employees	Expense Reimbursements	Multiple	23,929.73
US Bank - Checking	Commerce Bank	Electronic Accounts Payable	Multiple	230,018.95
US Bank - Checking	Minnesota Department of Revenue	Sales & Use Tax Payment	10/20/2022	3,550.00
US Bank - Checking	Edutrack, Alerus, Eleyo, RevTrack	Electronic Payment Fees	Multiple	20,396.02
US Bank - Checking	Minnesota School District Liquid Asset Fund	Service Fee	10/17/2022	475.63
US Bank - Checking	MN UI Fund	Unemployment Payment	10/25/2022	14,002.23

Total Wires, EFTs, and ACHs **\$ 13,347,430.42**



BOARD OF EDUCATION
Regular Meeting – December 12, 2022

AGENDA SECTION: Approval of Agenda and Consent Agenda Items

ITEM: Finance and Business Services Recommendations

COMMENTS BY: DeeDee Kahring, Executive Director, Finance and Operations

Authorization of Issuance of Individual Procurement Card (P-Card)

The administration recommends the issuance of a procurement card to the following employees:

- Jeanine Wroge, Wayzata Kids Site Manager, North Woods Elementary
- Kari Rohrich, Administrative Professional, WHS Athletics & Activities

Recommended Action: Approve and authorize the issuance of an individual procurement card (P-Card) to the employees listed above.



BOARD OF EDUCATION
Regular Meeting – December 12, 2022

AGENDA SECTION: Administrative Reports and Recommendations

ITEM: Finance & Operations – Lease Extension

COMMENTS BY: DeeDee Kahring, Executive Director: Finance & Operations

Eagle Brook Church Lease

Wayzata Public Schools and Eagle Brook Church currently have a multi-year lease agreement for the rental of Auditorium #1, the Foyer and several classrooms at Wayzata High School each Sunday. We were notified by Eagle Brook Church staff of their desire to extend the current lease for two additional years. The lease extension would begin February 19, 2023 and expire February 18, 2025. Eagle Brook Church has been a great community partner to Community Ed and Wayzata Public Schools. We recommend the School Board approve the lease extension to February 18, 2025.

Recommended Action: Approve the lease extension with Eagle Brook Church through February 18, 2025.

FOURTH AMENDMENT TO LEASE

THIS FOURTH AMENDMENT TO LEASE is made and entered into as of _____, 2022, by and between Wayzata Independent School District 284 ("School District") and Eagle Brook Church, f/k/a Eagle Brook Church of White Bear Lake, Minnesota ("Tenant").

School District, as landlord, and Tenant, as tenant, are the current parties to that certain Lease dated November 13, 2017 (the "Original Lease"), as amended by that certain First Amendment to Lease dated February 18, 2020 (the "First Amendment"), that certain Second Amendment to Lease dated November 30, 2020 and that certain Third Amendment to Lease dated May 24, 2021 (the Original Lease, the First Amendment, the Second Amendment and the Third Amendment being collectively referred to as the "Lease"), relating to space in the School District's facilities located at 4955 Peony Ln N., Plymouth, Minnesota. All words with their initial letters capitalized in this Fourth Amendment will have the meaning ascribed to such words as set forth in the Lease.

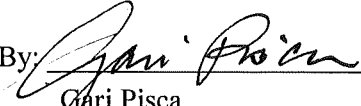
Tenant previously exercised both of its options to extend the Term of the Lease pursuant to Section 3 of the Original Lease for a First Renewal Term and Second Renewal Term. In the Third Renewal Term, School District and Tenant agreed to grant Tenant three (3) additional options to further extend the Term for successive one (1) year periods.

For valuable consideration, the receipt and sufficiency of which are acknowledged, School District and Tenant agree the Lease is amended as follows:

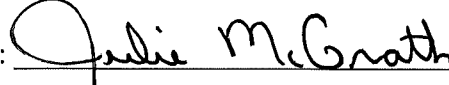
1. Pursuant to the amendment to Section 3 of the Original Lease as amended in the Third Amendment to Lease dated May 24, 2021, the Tenant exercised its option to renew the term of the Lease for a Fourth Renewal Term. Furthermore, School District and Tenant have agreed to the option of exercising two (2) of the one-year extensions. Accordingly, the Term of the Lease has been extended for the period commencing February 19, 2023 through February 18, 2025 (the "Fourth Renewal Term"), on the terms and conditions set forth in the Lease.

2. Except as amended as set forth above, the Lease remains in full force and effect.

EAGLE BROOK CHURCH

By: 
Gari Pisca

Its: V.P./Secretary/Exec. Director of Operations

By: 
Julie McGrath

Its: Treasurer/Director of Finance

WAYZATA INDEPENDENT SCHOOL DISTRICT 284

By: _____

Print name _____

Its: _____



BOARD OF EDUCATION
Regular Meeting – December 12, 2022

AGENDA SECTION: Approval of Agenda and Consent Agenda Items

ITEM: Finance and Business Services Recommendations

COMMENTS BY: DeeDee Kahring, Executive Director, Finance and Operations

OPEB Investment Policy Statement and Appointment of OPEB Committee Members

The Other Post-Employment Benefits (OPEB) Committee utilizes an investment policy statement to guide their investment strategies. The OPEB committee, along with the assistance of an investment advisor, invests funds placed in the irrevocable trust for post-employment pension obligations. On an annual basis, the School Board is requested to review the policy statement and reaffirm their guidance to this committee.

The OPEB Committee is currently comprised of:

- Members of the Finance subcommittee of the School Board, two members of the Citizens Financial Advisory Council (CFAC), Wayzata Education Association (WEA) President, and District Administration

Also in attendance at committee meetings are representatives from the School Board appointed investment advisor, PFM Asset Management, a wholly owned subsidiary of U.S. Bank.

Recommended Action: Reaffirm the attached investment policy statement to be used as guidance for OPEB investment strategies.

Motion by: _____

ROLL CALL

Passed: _____

Second by: _____

Failed: _____

Abstentions: _____

INVESTMENT POLICY STATEMENT
FOR
INDEPENDENT SCHOOL DISTRICT 284
OTHER POST EMPLOYMENT BENEFITS TRUST

Revision Dated December 14, 2015

Reaffirmed by School Board:

December 12, 2016

December 11, 2017

December 10, 2018

December 9, 2019

December 14, 2020

December 13, 2021

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The Independent School District 284 (Wayzata Public Schools) ("the District") has established the Independent School District 284 (Wayzata Public Schools) Other Post-Employment Benefits Trust (the "Trust"). This Trust is intended to provide funding of non-pension post-employment health care, dental and life benefits ("OPEB") for those employees who meet the age and service requirements outlined in the plan document. The Trustees of the Trust hereby adopt this Investment Policy Statement ("Policy Statement") for the following purposes:

PURPOSE

The main investment objective of the Trust is to achieve long-term growth of Trust assets by maximizing long-term rate of return on investments and minimizing risk of loss to fulfill Wayzata Public Schools' current and long-term OPEB obligations.

The purpose of the Policy Statement is to achieve the following:

1. Document investment objectives, performance expectations, and investment guidelines for Trust assets.
2. Establish an appropriate investment strategy for managing all Trust assets, including an investment time horizon, risk tolerance ranges, and asset allocation to provide sufficient diversification and overall return over the long-term time horizon of the Trust.
3. Establish investment guidelines to control overall risk and liquidity.
4. Establish periodic performance reporting requirements to monitor investment results and confirm that the investment policy is being followed.
5. Comply with fiduciary, prudence, due diligence and legal requirements for Trust assets.

INVESTMENT AUTHORITY

The District's School Board has appointed an OPEB Oversight Board (the "Trust Board") to oversee certain policies and procedures related to the operation and administration of the Trust pursuant to Minnesota State Statute 356A. The Board will have authority to implement the investment policy and guidelines in the best interest and purpose of the Trust.

In implementing this Policy Statement, the Board believes it may delegate certain functions to:

1. An investment advisor ("Advisor") to assist the Trust Board in the investment process and to maintain compliance with this Policy Statement. The Advisor may assist the Trust Board in establishing investment policy objectives and guidelines. The Advisor will adjust asset allocation for the Trust subject to the guidelines and

limitations set forth in this Policy Statement. The Advisor will also select investment managers (“Managers”) and strategies consistent with its role as a fiduciary for the Trust. The investment vehicles allowed may include mutual funds, commingled trusts, separate accounts, limited partnerships and other investment vehicles deemed to be appropriate by the Advisor. The Advisor is also responsible for monitoring and reviewing investment managers; measuring and evaluating performance; and other tasks as deemed appropriate in its role as Advisor for Trust assets. The Advisor may also select investments with discretion to purchase, sell, or hold specific securities, that will be used to meet the Trust’s investment objectives. The Advisor shall never take possession of securities, cash or other assets of the Trust, all of which shall be held by the custodian. The Advisor must be registered with the Securities and Exchange Commission.

2. A custodian selected by the Trust to maintain possession of physical securities and records of street name securities owned by the Trust, collect dividend and interest payments, redeem maturing securities, and effect receipt and delivery following purchases and sales. The regular custodian will perform regular accounting of all assets owned, purchased, or sold, as well as movement of assets into and out of the Trust.
3. A trustee appointed by the Trust, such as a bank trust department, if the Trust does not have its own Trustees, to assume fiduciary responsibility for the administration of Trust assets; provided, however, that if the School Board shall have appointed an investment advisor, then any trustee appointed under this paragraph shall have no authority with respect to selection of investments.
4. Specialists such as attorneys, auditors, actuaries, and retirement plan consultants to assist the Trust Board in meeting its responsibilities and obligations to administer Trust assets prudently.

STATEMENT OF INVESTMENT OBJECTIVES

The investment objectives of the Trust are as follows:

1. To invest assets of the Trust in a manner consistent with the following fiduciary standards: (a) all transactions undertaken must be for the sole interest of Trust beneficiaries, and (b) assets are to be diversified in order to minimize the impact of large losses from individual investments.
2. To provide for funding and/or anticipated withdrawals on a continuing basis for payment of benefits and reasonable or related expenses of operation of the Trust.
3. To conserve and enhance the value of Trust assets in real terms over the long-term through asset appreciation and income generation, while maintaining an investment risk profile as approved by the School Board.

4. To minimize principal fluctuations over the Time Horizon (as defined below).
5. To achieve a long-term level of return commensurate with contemporary economic conditions and equal to or exceeding the investment objective set forth in this Policy Statement under the section labeled "Performance Expectations".

INVESTMENT GUIDELINES

Within this section of the Policy Statement, several terms will be used to articulate various investment concepts. The descriptions are meant to be general and may share investments otherwise considered to be in the same asset class. They are:

"Growth Assets" - a collection of investments and/or asset classes whose primary risk and return characteristics are focused on capital appreciation. Investments within the Growth Assets category can include income and risk mitigating characteristics, so long as the predominant investment risk and return characteristic is capital appreciation. Examples of such investments or asset classes are: domestic and international equities or equity funds, private or leveraged equity, and certain real estate investments.

"Income Assets" - a collection of investments and/or asset classes whose primary risk and return characteristics are focused on income generation. Investments within the Income Assets category can include capital appreciation and risk mitigating characteristics, so long as the primary investment risk and return characteristic is income generation. Examples of such investments or asset classes are: fixed income securities, guaranteed investment contracts, and certain real estate investments.

"Real Return Assets" - a collection of investments and/or asset classes whose primary risk and return characteristics are focused on real returns after inflation. Investments within the Real Return category can include inflation protected securities, commodities, and certain real estate investments.

Time Horizon

The Trust's investment objectives are based on a long-term investment horizon ("Time Horizon") of five years or longer. Interim fluctuations should be viewed with appropriate perspective. The Board has adopted a long-term investment horizon such that the risks and duration of investment losses are carefully weighed against the long-term potential for appreciation of assets.

Liquidity and Diversification

In general, the Trust may hold some cash, cash equivalent, and/or money market funds for near-term Trust benefits and expenses (the "Trust Distributions") as directed by and in coordination with the Trust Board. Remaining assets will be invested in longer-term investments and shall be diversified with the intent to minimize the risk of long-term investment losses. Consequently, the total portfolio will be constructed and maintained to provide diversification with regard to the concentration of holdings in individual issues, issuers, countries, governments, or industries.

Asset Allocation

The School Board believes that to achieve the greatest likelihood of meeting the Trust's investment objectives and the best balance between risk and return for optimal diversification, assets will be invested in accordance with the targets for each asset class as follows to achieve an average total annual rate of return that is equal to or greater than the Trust's target rate of return over the long-term, as described in the section titled, "Performance Expectations".

<u>Asset Classes</u>	<u>Asset Weightings</u>	
	<u>Range</u>	<u>Target</u>
Growth Assets	Range 50 - 70%	
Domestic Equity	19% - 59%	39%
International Equity	1% - 41%	21%
Other	0% - 20%	0%
Income Assets	Range 30 - 50%	
Fixed Income	20% - 60%	36%
Other	0% - 20%	0%
Real Return Assets	0% - 20%	0%
Cash Equivalents	0% - 20%	4%

The Advisor and each Manager will be evaluated against their peers on the performance of the total funds under their direct management.

Rebalancing Philosophy

The asset allocation range established by this Policy Statement represents a long-term perspective. As such, rapid unanticipated market shifts or changes in economic conditions may cause the asset mix to fall outside Policy Statement ranges. When allocations breach the specified ranges, the Advisor will rebalance the assets within the specified ranges. The advisor may also rebalance based on market conditions.

Risk Tolerance

Subject to investment objectives and performance expectations, the Trust will be managed in a style that seeks to minimize principal fluctuations over the established Time Horizon.

Performance Expectations

Over the long-term, five years or longer, the performance objective for the Trust will be to achieve an average total annual rate of return that is equal to or greater than the Trust's actuarial discount rate. Additionally, it is expected that the annual rate of return on Trust assets will be commensurate with the then prevailing investment environment. Measurement of this return expectation will be judged by reviewing returns in the context of industry standard benchmarks, peer universe comparisons for individual Trust investments and blended benchmark comparisons for the Trust in its entirety.

SELECTION OF INVESTMENT MANAGERS

The Advisor shall prudently select appropriate Managers to invest the assets of the Trust. Managers must meet the following criteria:

- The Manager must provide historical quarterly performance data compliant with Global Investment Performance Standards (GIPS®), Securities & Exchange Commission ("SEC"), Financial Industry Regulatory Agency ("FINRA") or industry recognized standards, as appropriate.
- The Manager must provide detailed information on the history of the firm, key personnel, support personnel, key clients, and fee schedule (including most-favored-nation clauses). This information can be a copy of a recent Request for Proposal ("RFP") completed by the Manager or regulatory disclosure.
- The Manager must clearly articulate the investment strategy that will be followed and document that the strategy has been successfully adhered to over time.
- The investment professionals making the investment decisions must have a minimum of three (3) years of experience managing similar strategies either at their current firm or at previous firms.
- Where other than common funds such as mutual funds or commingled trusts are utilized, the Manager must confirm receipt, understanding and adherence to this Policy Statement and any investment specific policies by signing a consent form provided to the Manager prior to investment of Trust assets.

GUIDELINES FOR PORTFOLIO HOLDINGS

Direct Investments by Advisor

Every effort shall be made, to the extent practical, prudent and appropriate, to select investments that have investment objectives and policies that are consistent with this Policy Statement (as outlined in the following sub-sections of the “Guidelines for Portfolio Holdings”). However, given the nature of the investments, it is recognized that there may be deviations between this Policy Statement and the objectives of these investments. As soon as the deviation comes to the attention of the Advisors, the Advisor will take corrective action and make appropriate changes as soon as possible.

Limitations on Managers’ Portfolios

Equities:

No more than the greater of 5% or weighting in the relevant index (Russell 3000 Index for U.S. issues and MSCI ACWI ex-U.S. for non-U.S. issues) of the total equity portfolio valued at market may be invested in the common equity of any one corporation; ownership of the shares of one company shall not exceed 5% of those outstanding; and not more than 40% of equity valued at market may be held in any one sector, as defined by the Global Industry Classification Standard (GICS).

Domestic Equities: Other than the above constraints, there are no quantitative guidelines as to issues, industry or individual security diversification. However, prudent diversification standards should be developed and maintained by the Manager.

International Equities: The overall non-U.S. equity allocation should include a diverse global mix that is comprised of the equity of companies from multiple countries, regions and sectors.

Fixed Income:

Fixed income securities of any one issuer shall not exceed 5% of the total bond portfolio at time of purchase. The 5% limitation does not apply to issues of the U.S. Treasury or other Federal Agencies. The overall rating of the fixed income assets as calculated by the Advisor shall be investment grade, based on the rating of one Nationally Recognized Statistical Rating Organization (“NRSRO”). In accordance with Minnesota State Statute 356A total fixed income assets rated below investment grade will be limited to 5% of the total portfolio. Additionally, any below investment grade strategies will be brought to the Trust Board to review prior to implementation.

Other Assets (Alternatives):

Alternatives may consist of non-traditional asset classes such as hedge funds, private equity, real estate and commodities, when deemed appropriate. Any illiquid or non-publically traded investments, such as hedge funds or private funds, must have prior notification and explicit approval from the Trust Board before asset acquisitions. The Trust Board may defer to the School Board for additional prior approval. The total allocation to this category may not exceed 20% of the overall portfolio.

Hedge Funds: Primary objective shall be to enhance the risk-return profile of the overall portfolio. This can be accomplished by using a combination of hedge fund strategies that may enhance returns at a reasonable level of risk or reduce volatility while providing a reasonable level of return. These asset classes may differ from traditional public market asset classes due to the use of certain strategies including short-selling, leverage, and derivatives. Hedge funds may also invest across asset classes. The use of direct hedge funds and fund-of-hedge funds are allowed. For purposes of asset allocation targets and limitations, single strategy hedge funds will be categorized under the specific asset class of the fund. For example, a long/short U.S. equity fund will be categorized as “Other” in the Growth Assets category while a long/short credit fund will be categorized as “Other” in the Income Assets category. Multi-strategy hedge funds that cannot be easily categorized under one asset class will be included in “Other” under either the Growth Assets or Income Assets category depending on the risk-return profile of the strategy.

Private Equity: Private equity is less liquid than publicly traded equity securities and can provide returns that are greater than what is available in publicly traded markets. The private equity portfolio may include investments in a variety of commingled/partnership and direct investment vehicles including, but not limited to, venture capital, buyout, turnaround, mezzanine, distressed security, and special situation funds. The private equity portfolio is recognized to be long-term in nature and highly illiquid. Due to their higher risk, private equity investments are expected to provide higher returns than publicly traded equity securities. For purposes of asset allocation targets and limitations, these funds will be categorized as “Other” under the Growth Assets category.

Real Estate: Consists of publicly traded Real Estate Investment Trust (“REIT”) securities and/or non-publicly traded private real estate and shall be diversified across a broad array of property types and geographic locations. Investments of this type are designed to provide a stable level of income combined with potential for price appreciation, particularly in periods of unexpected inflation. For private real estate, the illiquid, long-term nature should be considered. For purposes of asset allocation targets and limitations, publicly traded REITs will be categorized as “Other” under the Growth Assets category. Depending on the investment characteristics of a private real estate fund, the fund will be categorized as “Other” under either the Income Assets category, for example, a core real estate fund, or under the Growth Assets category, for example, an opportunistic real estate fund where capital gains are expected to make up a significant portion of the total return.

Inflation Hedge: Shall consist of pooled vehicles holding among other assets: Treasury Inflation Protected Securities (“TIPS”), commodities or commodity contracts, index-linked derivative contracts, certain real estate or real property funds and the equity of companies in businesses thought to hedge inflation. Inflation hedge assets will be reported in the Real Return Assets category.

Cash Equivalents:

Cash equivalents shall be held in funds complying with Rule 2(a)-7 of the Investment Company Act of 1940.

Portfolio Risk Hedging

Portfolio investments designed to hedge various risks including volatility risk, interest rate risk, etc. are allowed to the extent that the investments are not used for the sole purpose of leveraging Trust assets. One example of a hedge vehicle is an exchange traded fund (“ETF”) which takes short positions. Any “ETF” or hedge vehicle acquisitions must have prior notification and explicit approval from the Trust Board.

Prohibited Investments

Except for purchase within authorized investments, securities having the following characteristics are not authorized and shall not be purchased: letter stock and other unregistered securities, direct commodities or commodity contracts, or private placements (with the exception of Rule 144A securities). Further, derivatives, options, or futures for the sole purpose of direct portfolio leveraging are prohibited. Direct ownership of real estate, natural resource properties such as oil, gas or timber and the purchase of collectibles is also prohibited.

Safekeeping

All assets of the Trust shall be held by a custodian approved by the School Board for safekeeping of Trust assets. The custodian shall produce statements on a monthly basis, listing the name and value of all assets held, and the dates and nature of all transactions in accordance with the terms in the Trust Agreement. Investments of the Trust not held as liquidity or investment reserves shall, at all times, be invested in interest-bearing accounts. Investments and portfolio securities may not be loaned.

CONTROL PROCEDURES

Review of Investment Objectives

The Advisor shall review annually and report to the School Board the appropriateness of this Policy Statement for achieving the Trust's stated objectives. It is not expected that this Policy Statement will change frequently. In particular, short-term changes in the financial markets should not require an adjustment in this Policy Statement.

Review of Investment Performance

The Advisor shall report on a quarterly basis to the Trust Board to review the investment performance of the Trust. In addition, the Advisor will be responsible for keeping the Trust Board advised of any material change in investment strategy, Managers, and other pertinent information potentially affecting performance of the Trust.

The Advisor shall compare the investment results on a quarterly basis to appropriate benchmarks, as well as market indices in both equity and debt markets. Examples of benchmarks and indexes that will be used include the Russell 3,000 Index for broad U.S. equity strategies; S&P 500 Index for large cap U.S. equities, Russell 2000 Index for small cap equities, MSCI ACWI ex-U.S. Index for broad based non-U.S. equity strategies; MSCI Europe, Australia, and Far East Index (EAFE) Index for developed markets, international equities, Barclays Capital Aggregate Bond Index for fixed income securities, and the U.S. 91 Day T-bill for cash equivalents. The Russell 3000 Index will be used to benchmark the U.S. equities portfolio; the MSCI ACWI ex-U.S. Index will be used to benchmark the non-U.S. equities portfolio; the Barclays U.S. Aggregate Bond Index will be used to benchmark the fixed income portfolio. The categories "Other" will be benchmarked against appropriate indices depending on the specific characteristics of the strategies and funds used.

Voting of Proxies

The Trust Board recognizes that proxies are a significant and valuable tool in corporate governance. The voting rights of individual stocks held in separate accounts or collective, common, or pooled funds will be exercised by the investment managers in accordance with their own proxy voting policies. The voting rights of funds will be exercised by the Advisor.

ADOPTION OF INVESTMENT POLICY STATEMENT

Any changes and exceptions to this Policy Statement will be made in writing and adopted by the School Board. Once adopted, changes and exceptions will be delivered to each Manager, as appropriate, by the Advisor.

Approved by the Wayzata Public Schools School Board.

Resolved by:


Member


Date

HUMAN RESOURCES RECOMMENDATIONS - Consent Agenda - December 12, 2022

EMPLOYMENT

Name	Position	Location	Start Date
Catharine Denison	Wayzata Kids	Early Learning School	11/21/2022
Derek Greer	Paraprofessional	West Middle	11/21/2022
Mason Colvin	Wayzata Kids	Plymouth Creek	11/28/2022
Dhuuxo Hashi	Wayzata Café	Central Middle	11/21/2022
Linda Ruud	Custodian	Greenwood	12/5/2022
Karen Rohrich	Administrative Professional	High School	11/28/2022
Matthew Floeder	Custodian	Birchview	12/5/2022
Tyler Catania	Paraprofessional	North Woods	11/29/2022
Shantika Bailey	Paraprofessional	Kimberly Lane	12/1/2022
Jennifer Nevers	Paraprofessional	Central Middle	12/14/2022
Michael Sullivan	Paraprofessional	Greenwood	12/5/2022
Mahwash Ghauri	Paraprofessional	East Middle	1/3/2023
Elizabeth Kaiser	Teacher - Grade 5	Birchview	1/3/2023

CONTRACT MODIFICATION

Name	Position	Location	Modification	Date
Kelley Defren	Paraprofessional	Greenwood	Contract Ended	11/11/2022
Quitman Kyles	Paraprofessional	Central Middle	Contract Ended	11/18/2022
Christina Burgner	Paraprofessional	Central Middle	Deceased	11/16/2022
John Murdock	Systems Administrator	Central Middle	Former Tech Help Desk	11/28/2022

LEAVE OF ABSENCE

Name	Position	Location	Leave Date
Karen Rooney	SpEd Teacher	Wayzata High School	2/13/23-5/15/23
Rachel Rey	3rd Grade Teacher	Oakwood Elementary	4/10/23-6/12/23

RESIGNATION				
Name	Position	Location	Resign Date	
Ishita Singh	Wayzata Kids	Plymouth Creek	11/30/2022	
Michael Blanks	Wayzata Kids	Meadow Ridge	11/23/2022	
Thomas Le	Custodian	East Middle	11/28/2022	
Sarah Feingold	Administrative Professional	Plymouth Creek	12/8/2022	
Danielle Cunningham	Wayzata Kids	Greenwood	12/1/2022	
Kaitlyn Dierks	Wayzata Kids	Greenwood	12/6/2022	
Dhuuxo Hashi	Wayzata Café	Central Middle	11/22/2022	
Tara Granger	Wayzata Kids	Early Learning School	11/21/2022	
Jacob Peterson	Paraprofessional	High School	12/7/2022	
Deepika Mahajan	Wayzata Kids	Oakwood	11/30/2022	
Sunita Singh	Wayzata Kids	Oakwood	12/20/2022	
Pratiksha Mishra	Wayzata Kids	Meadow Ridge	12/20/2022	
Emily Boyer	Paraprofessional	Community Ed	6/30/2022	
RETIREMENT				
Name	Position	Location	Retirement Date	
Kevin Ganje	Custodian	Central Services	12/31/2022	
Christine Zaragoza	Wayzata Café	High School	1/20/2023	
Christine Zaragoza	Paraprofessional	Community Ed	1/20/2023	
EXTRA ASSIGNMENTS				
Name	Position	Location	Assignment	Date
Ken Pashina	Extra Section Pay - WHS	High School	Teacher - Tech Ed	11/8/2022
Russel Pettersen	Extra Section Pay - WHS	High School	Teacher - Social Studies	1/30/2023



Board of Education

Regular Meeting – December 12, 2022

AGENDA SECTION: Approval of Agenda and Consent Agenda Items

ITEM: Human Resource Services- University Agreements

COMMENTS BY: Stacie Vos, Executive Director, Human Resource Services

1. University Agreements for Student Teaching/Internship Placement

It is recommended that the Board approve the following agreements, supporting the placement of Student Teachers/Clinical Experience Students from the identified universities during the established time period:

- Bemidji State University
- University of Northern Iowa

Human Resource Services

Stacie Vos, Executive Director of Human Resource Services

Recommended Action: Approve the 2022-2023 University Student Teaching/Internship Agreements as recommended.

Motion by: _____

Yes: _____

Passed: _____

Second by: _____

No: _____

Failed: _____

Abstentions: _____

**STATE OF MINNESOTA
MINNESOTA STATE COLLEGES AND UNIVERSITIES
BEMIDJI STATE UNIVERSITY**

**MEMORANDUM OF AGREEMENT
FOR STUDENT TRAINING EXPERIENCE/INTERNSHIP
FOR NON-ALLIED HEALTH PROGRAMS**

This Agreement is made between the State of Minnesota acting through its Board of Trustees of the Minnesota State Colleges and Universities, on behalf of **Bemidji State University, Professional Education Department, 1500 Birchmont Drive NE, #35, Bemidji, Minnesota 56601** (“the College/University”) and **ISD 284 Wayzata Public Schools 210 County Road 101 N, P.O.Box 660 Wayzata, MN 55391** (“the Facility”). This Agreement, and any written changes and additions to it, shall be interpreted according to the Laws of the State of Minnesota.

The purpose of this Memorandum of Agreement is to outline the terms of the training/internship experience for the student of the College/University and to identify the responsibilities of the College/University and the Facility.

A. THE PARTIES UNDERSTAND THAT:

1. The College/University has a Professional Education Program (the “Program”) for qualified students enrolled in the College/University; and
2. The College/University has been given authority to enter into Agreements regarding academic programs; and
3. The Facility has facilities for providing a suitable training experience that meets the educational needs of students enrolled in the Program of the College/University; and
4. It is in the general interest of the Facility to provide a training site where College/University students can learn and develop skills and qualifications needed to achieve the student’s occupational goals and satisfy the Program requirements while assisting in the development of trained personnel to meet future area employment needs; and
5. The College/University and the Facility want to cooperate to furnish a training experience at the Facility for students of the College/University enrolled in the Program.

B. RESPONSIBILITIES OF EACH PARTY

1. The College/University agrees to:

- a. make arrangements with the Facility for a training experience at the Facility, which includes determining the supervision/honorarium model, that will support the student's occupational goals and meet any applicable Program requirements.
- b. make periodic visits to the Facility's training site to observe the student or receive periodic reports from the Facility and/or the student, and discuss the student's performance and progress with the student or any site supervisor at the Facility, as needed.
- c. discuss with the Facility any problems or concerns arising from the student's participation.
- d. notify the Facility in the event the student is no longer enrolled in the Program at the College/University.
- e. keep any necessary attendance and progress records as set forth in the College/University attendance policy.
- f. assist in the evaluation of the student's performance in the training experience.

2. The Facility agrees to:

- a. cooperate with the College/University in providing a mutually agreeable training experience at the Facility that supports the student's educational and occupational goals.
- b. consult with the College/University about any difficulties arising at the Facility's training site that may affect the student's participation.
- c. assist in the evaluation of the student's performance and provide time for consultation with the College/University concerning the student, as needed.
- d. sign the weekly work report to verify the student's attendance.
- e. complete, on behalf of the student, the agreed-upon forms necessary to the submission of a Minnesota State professional teacher licensing application.

3. LIABILITY

Each party agrees that it will be responsible for its own acts and the results thereof to the extent authorized by law and shall not be responsible for the acts of the other party and the results thereof. The College/University's liability shall be governed by the provisions of the Minnesota Tort Claims Act, Minnesota Statutes, Section 3.732 et seq., and other applicable law.

4. TERM OF AGREEMENT

This Agreement is in effect from **January 1, 2022** or when fully executed, and shall remain in effect until **December 31, 2027**. This Agreement may be terminated by giving at least seven (7) days' advance oral notice to the other parties, with a follow up letter confirming termination delivered to the other party on or before the actual termination date.

5. FINANCIAL CONSIDERATION

- a. **Traditional Cooperating Teacher Honorarium:** In consideration of the above, the University will pay an honorarium not to exceed \$225 for each full-time student teacher. Honorariums for placements less than 16 weeks will be prorated. This honorarium will be paid to the Facility OR to the cooperating teacher, for each student assigned as a student teacher. The distribution of these funds will be determined by the current Facility and MNSCU policies and procedures. Distribution will be made by the Facility, unless District policy requires another arrangement. Honorariums shall be encumbered by a purchase order before the beginning of each student teaching assignment. Payment shall be made after the Bemidji State University verifies the student has completed the student teaching assignment and notifies Accounts Payable to make payment.
- b. **Embedded Cooperating Teacher and Embedded University Supervisor Honorariums:** The University may choose to offer the Embedded Honorarium to a district. In consideration of the Facility responsibilities and the capacity and agreement of the Facility to provide an on-site University Supervisor or allow student teacher supervision to be conducted by University-contracted State of Minnesota Regional Service Cooperative employees, the University will pay an honorarium in accordance with the breakdown set forth below:

Total weeks of supervision provided per individual student teacher.	Honorarium paid to Embedded Mentor-Coach Employed by Facility	Honorarium paid to Embedded Cooperating Teacher Employed by Facility
16 Weeks	\$ 570	\$ 380
12 Weeks	\$ 382	\$ 255
8 Weeks	\$ 285	\$ 190
4 Weeks	\$ 187	\$ 125

This honorarium will be paid to the Facility for each student assigned as a student teacher. The distribution of these funds will be determined by the current Facility and MNSCU policies and procedures. Distribution will be made by the Facility, unless District policy requires another arrangement. Honorariums shall be encumbered by a purchase order before the beginning of each student teaching assignment. Payment shall be made after the College/University verifies the student has completed the student teaching assignment and notifies Accounts Payable to make payment.

- c. The Facility is not required to reimburse the College/University faculty or students for any services rendered to the Facility or its customers pursuant to this Agreement.

6. **CHANGES OR ADDITIONS TO THE AGREEMENT**

Any changes or additions to this Agreement must be in writing and signed by authorized representatives of each party.

7. **ASSIGNMENT**

Neither the College/University nor the Facility shall assign or transfer any rights or obligations under this Agreement without first obtaining the written consent of the other party.

8. **AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE**

The Facility agrees that in fulfilling the duties of this Agreement, the Facility is responsible for complying with the Americans with Disabilities Act, 42 U.S.C. Chapter 12101, et seq., and any regulations promulgated to the Act. The College/University IS NOT responsible for issues or challenges related to compliance with the ADA beyond its own routine use of facilities, services, or other areas covered by the ADA.

9. **DATA PRIVACY**

The requirements of Minnesota Statute Section 13.05, subd. 11 apply to this contract. The State of Minnesota has laws (the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13 ["the Act"]) that classify the College/University's written and electronic information as public, private or confidential. Except as otherwise provided in law or College/University policy, data on students is private and may not be shared with any other party. If the Facility receives a request from a third party for any data provided to the Facility by the College/University, the Facility agrees to immediately notify the College/University. The College/University will give the FACILITY instructions concerning the release of the data to the requesting party before the data is released and the Facility agrees to follow those instructions. The parties additionally acknowledge that the Family Educational Rights and Privacy Act, 20 U.S.C.1232g and 34 C.F.R. 99, apply to the use and disclosure of education records that are created or maintained under this agreement.

10. **STUDENT TRAINING EXPERIENCE/INTERNSHIP AGREEMENT**

The student assigned to a training experience/internship at the Facility shall be required to sign a Student Training Experience/Internship Agreement (see Attachment A attached to this Agreement and made part of it) before the student begins the training experience/internship at the Facility.

11. **NON-DISCRIMINATION**

The Facility recognizes that it is the policy of the College/University to prohibit discrimination and ensure equal opportunities in its educational programs, activities, and all aspects of employment for all individuals, regardless of race, color, creed, religion, gender, national origin, sexual orientation, veteran's status, marital status, age, disability, status with regard to public assistance, or inclusion in any group or class against which discrimination is prohibited by federal, state, or local laws and regulations. The Facility agrees to adhere to this policy in implementing this Agreement.

In signing this Memorandum of Agreement, we agree to work together to assist the student in learning and/or applying the tasks and skills identified. We understand that the Individualized Training Plan for the student can be modified or dissolved at any time upon the mutual agreement of the Facility and College/University.



District Name:
ISD 284 Wayzata Public Schools

Minnesota State Colleges and Universities
BEMIDJI STATE UNIVERSITY

Name: _____

Authorized Facility Representative

By: Dr. MaryTheresa Seig _____

Title: Dean, College of Arts, Education, & Humanities

Title: _____

Date: _____

Date: _____

AS TO FORM AND EXECUTION

By: Karen Snorek _____

Title: Vice President for Finance and Administration

Date: _____

EXAMPLE OF STUDENT DOCUMENT

ATTACHMENT A STUDENT TRAINING EXPERIENCE/INTERNSHIP AGREEMENT

Name of College/University: _____
Name of College/University Program ("the Program"): _____
Type of Training Experience/Internship: _____
Dates of Training/Internship: _____
Student's Name: _____ Phone #: _____
Average number of hours to be worked by the Student each week: _____
Facility Name and Address: _____
Location Where Training will Occur (if different from Facility's Address above): _____

Facility Representative's Name: _____ Phone #: _____

Activities/Job tasks and skills the Student will learn:

Tools and Equipment the Student will use:

STUDENT RESPONSIBILITIES

In exchange for the opportunity to participate in the training experience/ internship at the Facility, the Student agrees to:

1. Keep regular attendance and be on time, both at school and at the Facility's training site. The Student will promptly notify the Facility's training site if unable to report. The Student's placement will automatically terminate if the Student terminates his/her enrollment in the Program or is no longer enrolled as a student at the College/University.
2. Demonstrate honesty, punctuality, courtesy, a cooperative attitude, desirable health and grooming habits, desirable/required dress and a willingness to learn; and
3. Furnish the coordinating College/University instructor with all necessary information and complete all necessary reports requested by the instructor. Submitting falsified reports is cause for immediate expulsion from the Program; and

4. Conform to all rules, regulations, and policies including health, safety, and work environment of the Facility, follow all instructions given by the Facility and always conduct myself in a safe manner; and
5. Consult with the College/University instructor/lab assistant about any difficulties arising at the Facility's training site; and
6. Be present at the Facility's training site on the dates and for the number of hours agreed upon; and
7. Not terminate his/her participation in the training experience at the Facility without first consulting with the College/University's instructor/lab assistant.

The Student also understands and agrees that:

- a. placement and participation in this training experience is not employment with the College/University or Facility;
- b. the Student is not covered by the College/University worker's compensation coverage; and
- c. the Student will not receive any money or compensation or benefits of any kind from the College/University in exchange for his/her participation in the training experience.

The Student also understands that the Facility does not promise or guarantee any future employment for the student.

The Student understands that he/she is responsible for providing his or her own health insurance and for any and all medical expenses incurred by him/her related to any injury, loss or illness sustained by him/her while participating in the training experience at the Facility.

Student's Signature: _____

Student's Name (please print): _____

Date: _____

Name of Student's Parent (required for students under 18 years of age) (please print):

Parent's Signature: _____

Date: _____

Bemidji State University, part of the Minnesota State Colleges and Universities system, is an Equal Opportunity employer and educator.

STUDENT INTERNSHIP AFFILIATION AGREEMENT

This agreement exists between Wayzata Public Schools (hereinafter "Clinic") and the University of Northern Iowa, Department of Communication Sciences and Disorders (hereinafter "University").

Clinic and University agree to cooperate in the conduct of educational activities as described below (hereinafter "internship") for University students (hereinafter "student" or "students"):

Clinic Agrees:

- 1) The Director or Speech Supervisor of the Clinic will be responsible for coordinating a program of orientation, observation, and educational practicum for the student.
- 2) All supervisory personnel of the Clinic involved in this internship must hold a Certificate of Clinical Competence (CCC) from the American Speech-Language-Hearing Association in the appropriate area of speech pathology.
- 3) Supervision provided by the faculty of the Clinic will meet the standards set forth by the Council on Academic Accreditation of the American Speech-Language-Hearing Association. For example, at least one-half of each diagnostic evaluation in speech-language pathology must be directly supervised; and at least 25% of the treatment sessions conducted by the student clinician must be directly supervised.
- 4) The Clinic will provide a midterm and final evaluation of the student's performance to the University supervisor at the completion of the internship utilizing the Calipso tracking software system.
- 5) The staff of the Clinic shall retain sole responsibility for the direct care of patients.
- 6) The Clinic shall maintain liability insurance in an amount that is commercially reasonable, and shall provide proof of such insurance upon request of University.

University Agrees:

- 1) To recommend for placement in the internship only those students who have completed all necessary requirements for field experience prior to assignment.
- 2) The University will be responsible for informing the student that he/she is directly responsible to the Director of Speech-Language Pathology Service at the Clinic and the internship supervisors.
- 3) To assign students to the Clinic with the student's knowledge and consent.
- 4) To provide the Clinic with pertinent information concerning the student prior to an assignment date if such is desired.

- 5) To be available to the Clinic for assistance and consultation as the need arises.
- 6) To inform each student that the student must secure and provide documented professional liability insurance coverage (minimum coverage of one million dollars per occurrence and three million aggregate) during the student's internship at the Clinic.
- 7) To inform each student that the student must meet the health requirements, immunizations, and tests; P.P.D., Rubella, Rubeola, Varicella titer or documentation of immunity: Hepatitis B Vaccination, Training regarding OSHA Bloodborne Pathogens, and Tuberculosis Standards.
- 8) The University shall, consistent with Article VII, Section 1 of the Iowa Constitution and Iowa Code Chapter 669, hold harmless the Clinic and its officers and employees from any claims, suits, or damages resulting from or caused by any act or omission of the University, its officers, agents, or employees in the performance of activities provided under this agreement.

Clinic and University Jointly Agree:

- 1) That no student will be discriminated against on the basis of race, creed, color, sex, sexual orientation, gender identity, national origin, religion, disability, or any other basis protected by law in any aspect of this internship program.
- 2) That this document does not limit the ability of the Clinic to accept students from other institutions into the Clinic's clinical education program.
- 3) That there will be ongoing, open communication between the University and the Clinic to provide reasonable assistance in understanding the expectations and roles of both institutions in providing an appropriate internship experience for students.

This agreement shall be in force and effect for a period beginning January 1, 2022, and ending December 31, 2022. It shall be automatically renewed from year to year thereafter unless either party shall notify the other in writing at least thirty (30) days in advance of proposed termination. In the event that either party submits such notification, the other party retains the right to submit proposed modifications to this agreement during the resulting negotiations. This agreement shall remain in full effect until the ending date during the period of negotiations. Any modifications to this agreement shall require the agreement of both parties.



Administrator -- Clinic

Date Signed

Head, Dept. of Communication Sciences and Disorders
- University

Date Signed



Board of Education
Regular Meeting – December 12, 2022

AGENDA SECTIONReports from Organizations

ITEMWayzata High School Student Council Report

COMMENTS BY:Student Council Representative



Board of Education

Regular Meeting – December 12, 2022

AGENDA SECTION Recognitions

ITEM: Girls' Volleyball State Champions

COMMENTS BY: Chace B. Anderson, Superintendent

The Wayzata Girls' Varsity Volleyball team finished the 2022 as MSHSL Class 4A State Champions! It is the third consecutive state championship for the volleyball team – having won in 2019 and 2021 as well! The team didn't drop a set in its three matches at the state tournament. The team finished with a record of 30 wins and 4 losses. The team also won the Lake Conference Championship and didn't drop a single set in winning that championship as well. The team was also ranked #14 nationally by maxpreps.com.

Head Coach: Scott Jackson



Board of Education

Regular Meeting – December 12, 2022

AGENDA SECTION Recognitions

ITEM: Claire Reinke, Girls' Swim and Dive State Champion

COMMENTS BY: Chace B. Anderson, Superintendent

The Wayzata Girls' Swim and Dive team finished third in state this year. Senior Claire Reinke was state champion in the 100 butterfly. Reinke has been undefeated in the 100 fly since her state championship swim her freshman year. She was also state runner-up in the 200 IM, and helped the Medley Relay (which included freshman Tessa Moore, senior Nora Rabe and senior Kimberly Lan) to a second-place finish at State. In total, the Trojans were All-State in all three relays and five individual swims. Wayzata had a swimmer or diver make it back to state finals in every event. Most importantly, they were able to accomplish all of this while maintaining a 3.89 GPA.

Head Coach: Elizabeth Hansen



Board of Education
Regular Meeting – December 12, 2022

AGENDA SECTIONRecognitions

ITEMEmployee of the Month

COMMENTS BYChace B. Anderson, Superintendent

WPS Employee of the Month - December 2022

Mollie Hildebrandt
Behavior Intervention Paraprofessional - Kimberly Lane Elementary

Kimberly Lane Elementary is proud to select Mollie Hildebrandt as the Employee of the Month honoree for December 2022. As our Behavior Intervention Paraprofessional, she is a very important team member who helps keep our school welcoming, supportive, positive, and safe. Her warm interactions show each of our students and staff members that they matter and they belong.

She supports students daily with their behaviors, coaching them through their choices, practicing other ways to express feelings, solve problems and advocate for themselves. Mollie regularly works with students in crisis who are struggling. Even though those tough moments may feel chaotic and unpredictable, Mollie consistently models a sense of calm, predictability and love that supports those students through, and after the storm. In the most difficult moments of her job, Mollie shines.

Mollie is a true child-centered advocate and supports the school both in and out the classroom. Over the last two years, finding enough substitute teachers has been a struggle. Since our school was in a challenging position, Mollie offered to get her short-call substitute license and then regularly filled in when no one else from the sub pool was available. During the tougher times last year, she subbed full days, multiple times a week, stepping in again and again in our time of need -- all with a smile. Outside the classroom, she serves on our Sunshine Committee, which creates events and activities to support staff morale. For instance, this month the Sunshine Committee will host a coffee and cocoa station, gingerbread house decorating contest, and our Blue Ribbon Award presentation after party that will take place later tonight, to name just a few. Mollie is quick to jump in and take the lead, or lend a hand.

We appreciate Mollie's never-ending willingness to serve the students and staff of Kimberly Lane Elementary, in whatever capacity she is able to. Whether that is in her role as a Behavior Intervention Paraprofessional, supervising lunches, meeting individually with students, or subbing when we are short-handed. She is an amazing asset to Kimberly Lane Elementary and to Wayzata Public Schools.



Board of Education

Regular Meeting – December 12, 2022

AGENDA SECTION: Recognitions

ITEM: Retiree Recognitions

COMMENTS BY: Chace B. Anderson, Superintendent

Tonight we would like to recognize the following employees who announced their retirement in 2022-2023. We would like to thank them for their years of service to Wayzata Public Schools and wish them well in their future endeavors.

<u>Name</u>	<u>Position</u>	<u>Years of Service</u>
Kevin Ganje	Custodian, Central Services	11 Years
Christine Zaragoza	Wayzata Café, High School	
	Paraprofessional, Community Ed	15 Years



Board of Education
Regular Meeting – December 12, 2022

AGENDA SECTIONRecognitions

ITEM:Kimberly Lane Elementary, Nation Blue Ribbon School 2022

COMMENTS BY:Chace B. Anderson, Superintendent

Kimberly Lane Elementary has been named a 2022 National Blue Ribbon School by the U.S. Department of Education! Kimberly Lane is one of only 297 schools nationwide and eight schools in the state to be recognized as a 2022 award winner.

Kimberly Lane is being awarded in the category of *Exemplary High-Performing Schools* for being among the state's highest performing schools as measured by state assessments or nationally normed tests. The National Blue Ribbon School award affirms and validates the hard work of students, educators, families and communities in striving for – and attaining – exemplary achievement.

"I applaud all the honorees of the 2022 National Blue Ribbon Schools Award for creating vibrant, welcoming and affirming school communities where students can learn, grow, reach their potential and achieve their dreams," said U.S. Secretary of Education Miguel Cardona.

"As our country continues to recover from the pandemic, we know that our future will only be as strong as the education we provide to all of our children. Blue Ribbon Schools have gone above and beyond to keep students healthy and safe while meeting their academic, social, emotional and mental health needs. These schools show what is possible to make an enduring, positive difference in students' lives."

This is the second time Kimberly Lane has been named a National Blue Ribbon School. The last time was in 2007. Wayzata Public Schools is proud to have 12 schools that have been recognized with this prestigious award.

Kari Wehrmann, principal of Kimberly Lane, accepted the National Blue Ribbon School award on November 3, 2022, in Washington, D.C.

Congratulations Kimberly Lane!



Board of Education
Regular Meeting – December 12, 2022

AGENDA SECTION: School Spotlight Presentation

ITEM: School Spotlight Presentation

COMMENTS BY: Sarah Johansen, Board Chair

Principal Kari Wehrmann, Kimberly Lane Elementary, will present.



Kimberly Lane Elementary

School Spotlight Presentation

Celebrations

Washington D.C.



All-School Assembly

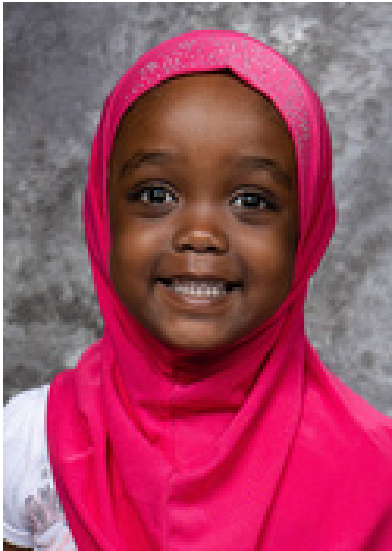


School Board Presentation



70

Pledge of Allegiance



Hanna and Cora, kindergarten



Congratulations

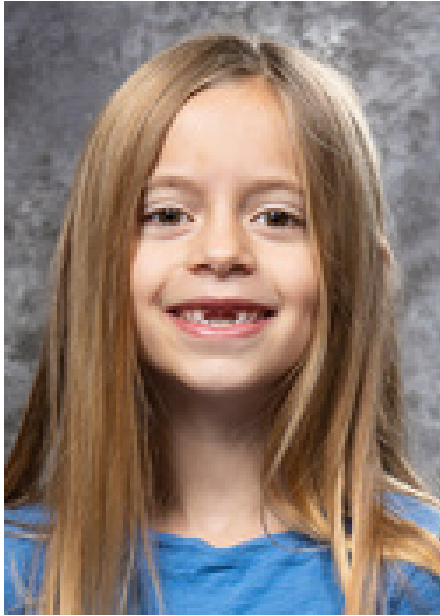


Isha, third grade



72

What is the Blue Ribbon Award?



Hadley, second grade



73

How does one receive the Blue Ribbon Award?



Dr. Wehrmann, principal

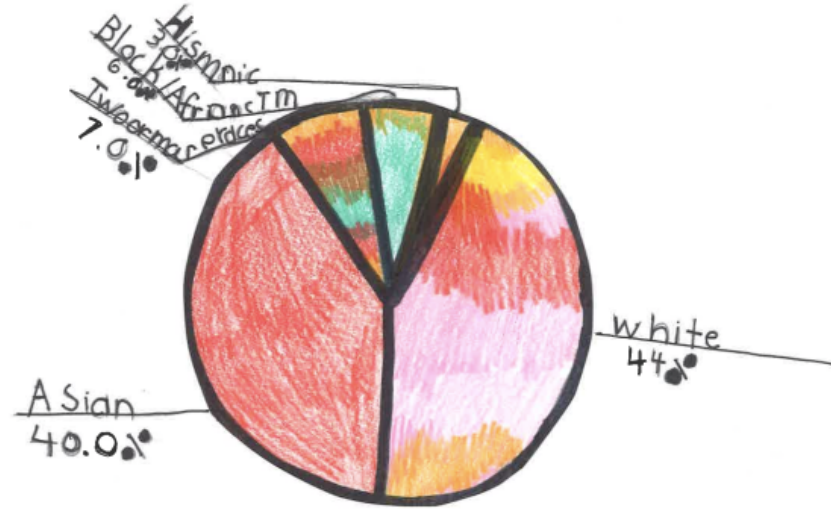


74

Blue Ribbon Award Application



Victor, first grade



Kimberly Lane Elementary
Racial demographics

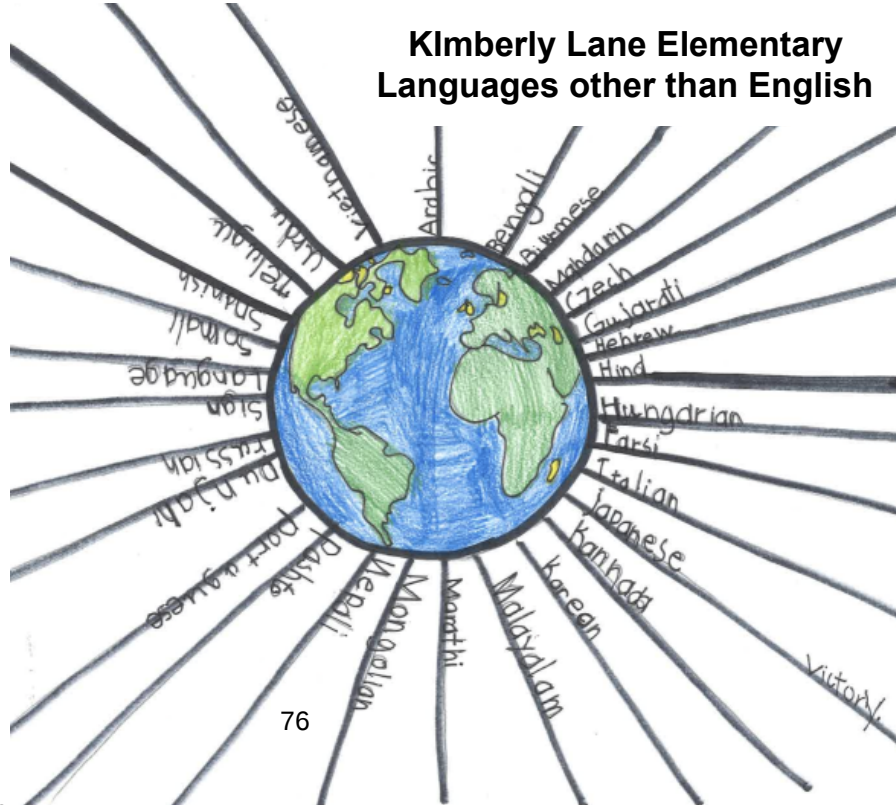
75

Victory

Blue Ribbon Award Application



Victor, first grade



Washington D.C. Experience



Ms. Cender, second grade teacher



Photo source: <https://nationalblueribbonschools.ed.gov/2022-nbrs-awards-ceremony/>

Reading, quote from Marianne Williamson



Kaiden, fourth grade



78

Violin performance, “Star Spangled Banner”

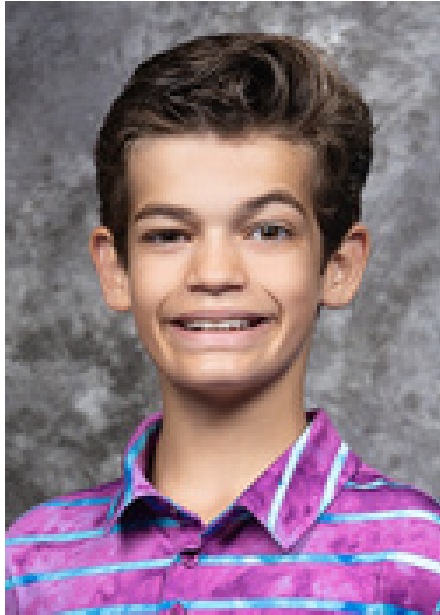


Anna, fifth grade



79

Dance Performance, “Lost in Orbit”



Nico, fifth grade



80



81



BOARD OF EDUCATION
Regular Meeting – December 12, 2022

AGENDA SECTION: Truth in Taxation for Taxes Payable in 2023

ITEM: Truth in Taxation Requirements and Presentation

COMMENTS BY: DeeDee Kahring, Executive Director, Finance and Operations

Truth in Taxation – Taxes Payable in 2023

School districts are required to meet the Truth in Taxation requirements for levy year 2022, taxes payable 2023. While school districts are no longer required to hold a separate Truth in Taxation hearing, they are required to discuss the payable 2023 levy and the current year budget at a regularly scheduled school board meeting.

The Truth in Taxation requirements are as follows:

- On or before September 30, 2022, each school district must adopt a proposed 2022 payable 2023 property tax levy and certify and submit it to the county auditor.
- The country auditor mails parcel specific tax notices to each owner in the district.
- The school district is required to discuss the payable 2023 levy and current year budget.
- The public is given time to speak.
- The school board must adopt a final levy by December 31, 2022.

Recommended Action: No School Board action is required.

Motion by: _____

ROLL CALL

Passed: _____

Second by: _____

Failed: _____

Abstentions: _____



Truth-in-Taxation Presentation for Taxes Payable in 2023

December 12, 2022
School Board Regular Meeting
7:00 p.m.

Agenda

Requirements/Background

2022-23 Budget

Tax Levy

Requirements

- Held during regular meeting between November 25 & December 28th at 6:00 pm or later
- All school districts must hold a meeting
- Levy may be adopted at same meeting
- Review of current year budget
- Proposed levy discussed including:
 - Percent increase
 - Specific purpose and reasons for increases
- Public allowed to comment

Funding School Districts

State of Minnesota:

- Sets funding formulas
- Sets tax policy
- Sets maximum authorized property tax levy
- Authorizes school board to submit referendums for operating and capital needs to voters for approval

Levy Development

General Levy

- Student enrollment
- Voter approved operating referendum
- Voter approved capital project referendum
- Facilities

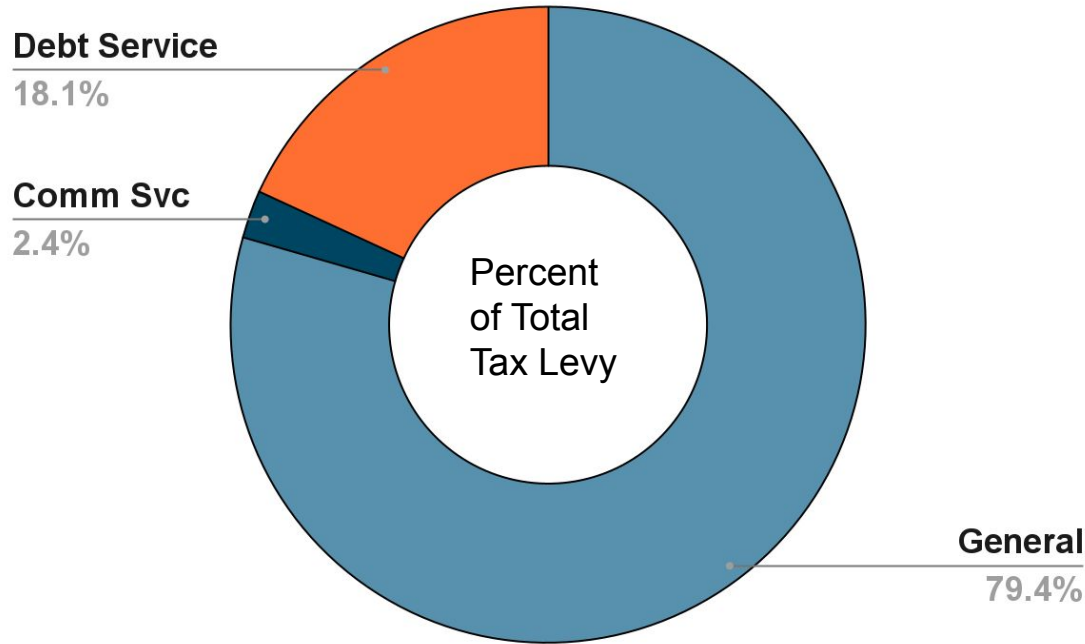
Community Service

- Based on population:
 - Adults
 - Children <5 years

Debt Service

- Levy to pay bond principal & interest
 - Voter approved
 - Alternative Facility

Wayzata Public School Tax Levy



General

Provides funding for regular and special education instructional programs, transportation, equipment, capital projects, long term facility maintenance

Community Service

Levy for community education services

Debt Service

Levy for principal & interest payments

WPS 2022-23

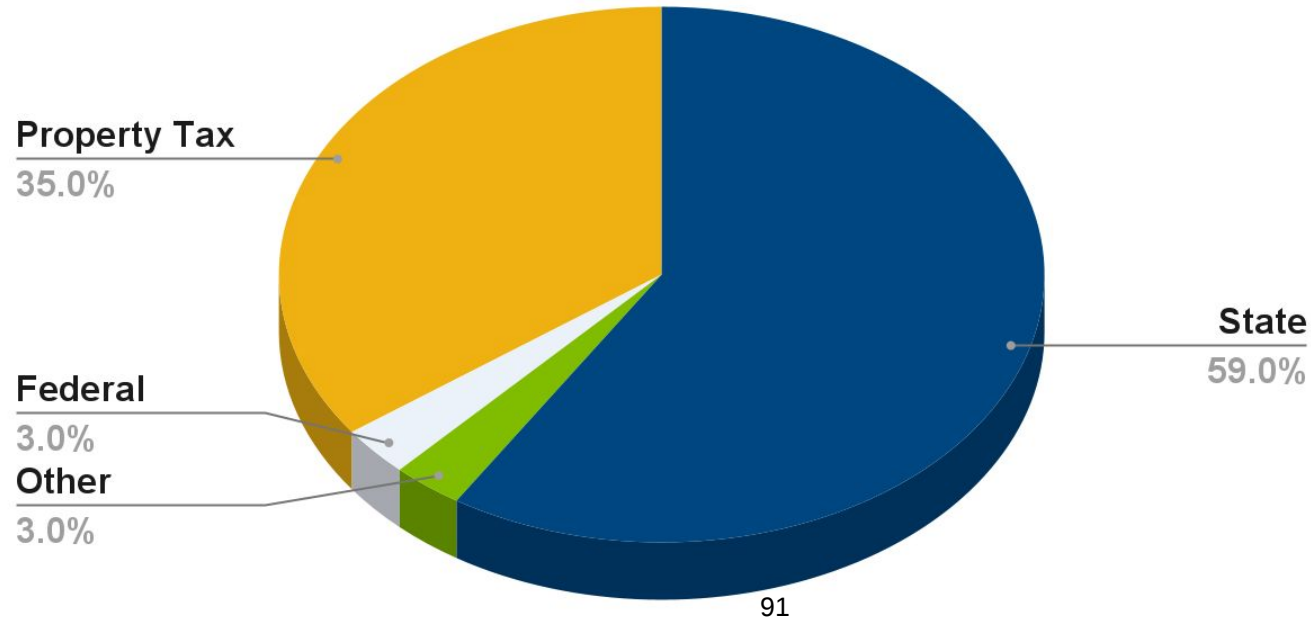
Budget

FY 2022-23 Budget - All Funds

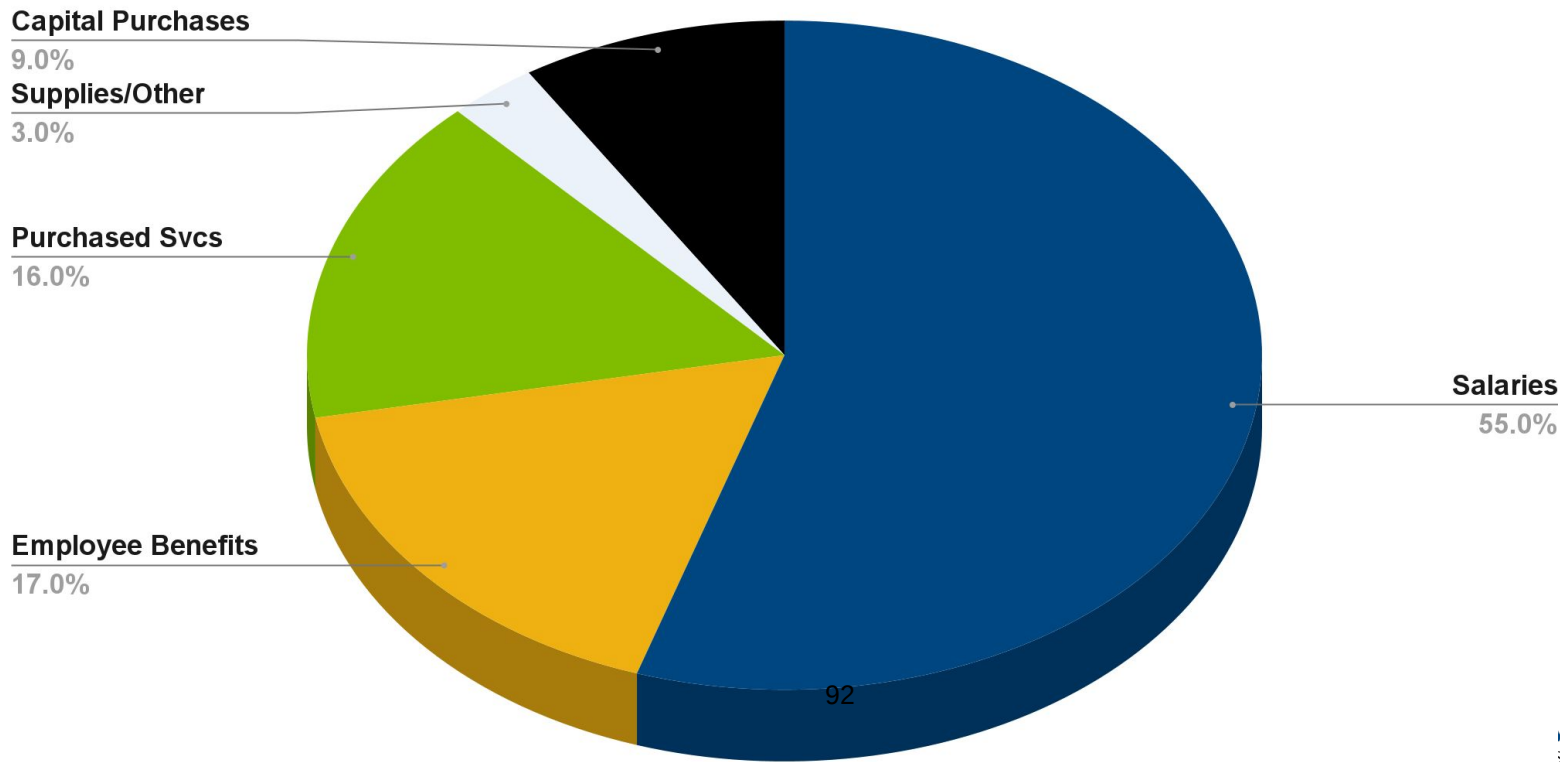
Fund	Revenue	% of Total	Expense	% of Total
General	\$192,558,288	83.9%	\$195,920,988	82.7%
Food Service	7,544,062	3.3%	7,544,062	3.2%
Community Service	12,994,722	5.7%	11,836,561	5.0%
Construction	0	0.0%	6,015,000	2.5%
Debt Service	16,517,548	7.2%	15,678,975	6.6%
Total	\$229,614,620	100.0%	\$236,995,586	100.0%

Percent
of Total
District
Budget

General Fund – Source of Revenue 2022-23



General Fund – Expenses 2022-23



General Fund – Expenses by Category 2022-23

77.5 cents of every dollar goes to support students

↓ 16.4 cents
Operations & Fixed Costs



2.8 cents
District & School
Administration

3.3 cents
District Support

68.8 cents
Instruction & Instructional Support

93 ↑ 8.7 cents
Pupil Support

WPS Payable 2023 Tax Levy

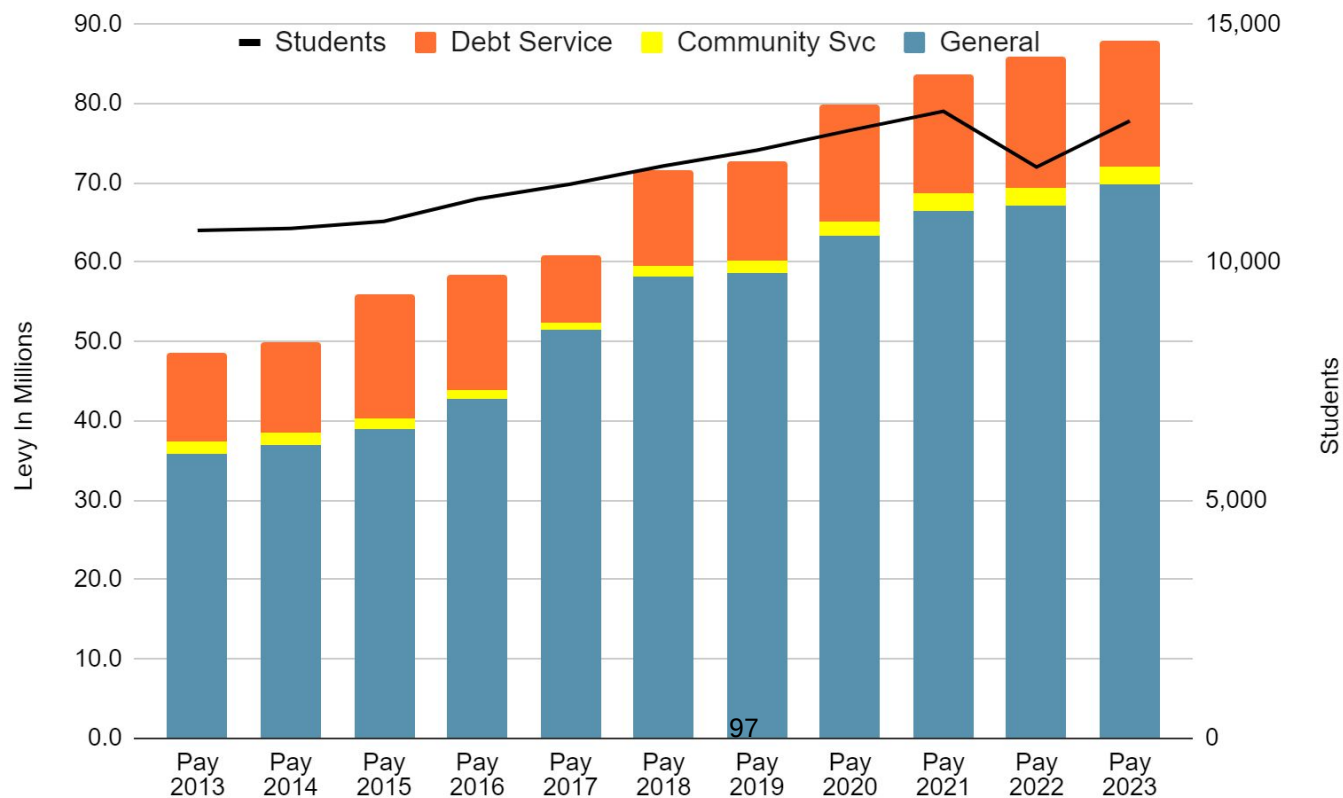
Final Proposed Payable 2023 Levy



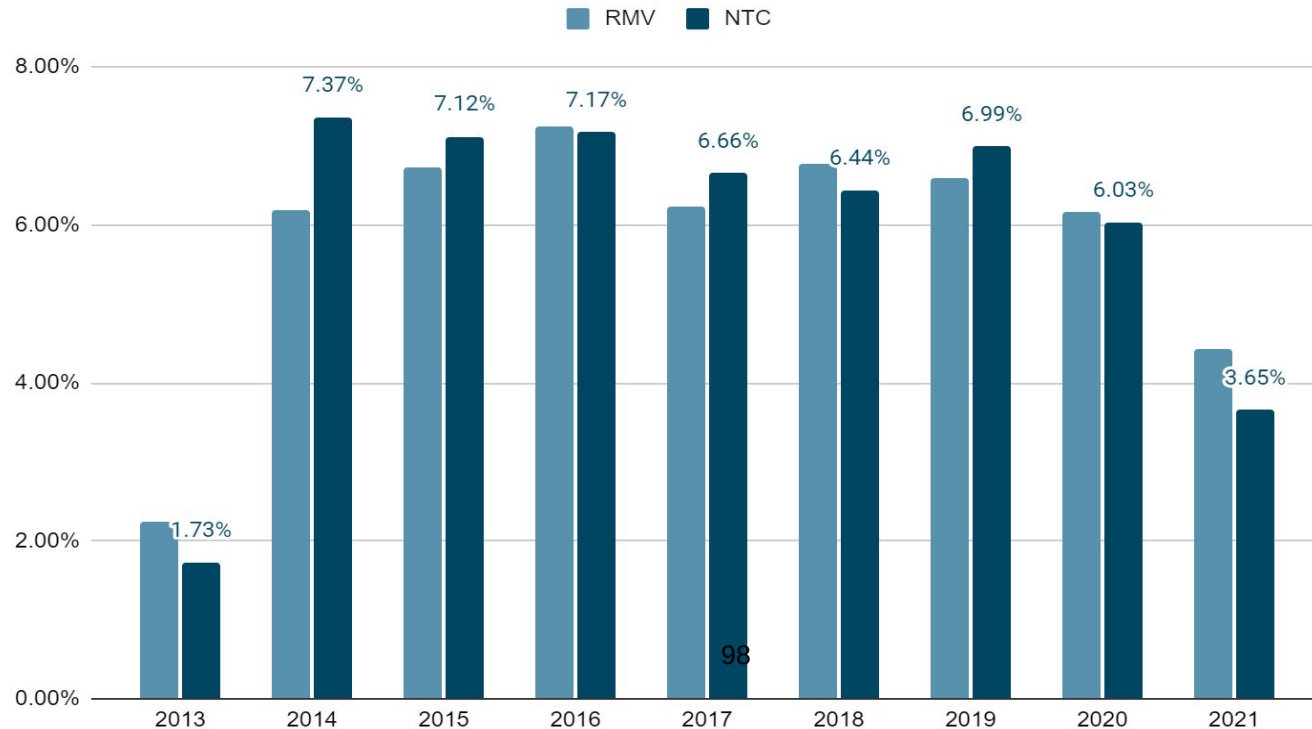
ISD #284 Payable 2023 Tax Levy

Fund	2023 Proposed Levy	2022 Certified Levy	Change (\$)	Change (%)
General	\$69,973,660	\$67,202,463	\$2,771,197	4.12%
Community Service	2,153,956	2,105,551	\$48,405	2.30%
Debt Service	15,968,503	16,527,148	-\$558,645	-3.38%
Total	\$88,096,119	\$85,835,162	\$2,260,957	2.63%

Property Tax Levy History



Changes in Referendum Market Value (RMV) & Net Tax Capacity (NTC)



School District Taxes - Residential Homestead

Property Tax Levy and Rate Summary, Taxes Payable in 2022 and 2023

9-22-22

		Actual 2022 Taxes Payable	Prelim Est 2023 Taxes Payable	Estimated Change in Annual Taxes	Estimated % Change
Type of Property	Estimated Market Value	Estimated Annual School District Property Taxes			
Residential Homestead	250,000	1,160	1,068	-92	-7.9%
	300,000	1,414	1,301	-113	-8.0%
	400,000	1,922	1,767	-155	-8.1%
	500,000	2,407	2,212	-195	-8.1%
	600,000	2,962	2,719	-243	-8.2%
	700,000	3,516	3,227	-289	-8.2%
	800,000	4,071	3,734	-337	-8.3%
	900,000	4,625	4,241	-384	-8.3%
	1,000,000	5,180	4,748	-432	-8.3%

School District Taxes - Commercial/Apartments

Property Tax Levy and Rate Summary, Taxes Payable in 2022 and 2023							9-22-22
		Actual 2022 Taxes Payable		Prelim Est 2023 Taxes Payable		Estimated Change in Annual Taxes	Estimated % Change
Type of Property	Estimated Market Value	Estimated Annual School District Property Taxes					
Commercial/ Industrial *	500,000	2,577			2,363	-214	-8.3%
	750,000	3,932			3,603	-329	-8.4%
	1,000,000	5,287			4,843	-444	-8.4%
	2,000,000	10,706			9,803	-903	-8.4%
	\$500,000	\$2,773			\$2,536	-\$237	-8.5%
Apartments	1,000,000	5,546			5,072	-474	-8.5%
	2,000,000	11,093			10,145	-948	-8.5%
	4,000,000	22,185			20,290	-1,895	-8.5%

What Causes Increases/Decreases in Levies?

State Law

Pupil Units
and
Population

Market
Value/Tax
Capacity

Changes in
Expenditures

101

Reasons for Change in Payable 2023 Levy

General Fund

- +\$4M in operating referendum levy
 - Prior year negative adjustment due to pandemic
 - Inflation factor
- Technology Capital Projects Levy Increased by \$324K
- - 2.2M in offsetting reductions in LOR, OPEB, Lease Levy, Abatements and other categories
- **Debt Service**
 - Slight reduction due to take back of debt excess

Final Proposed Payable 2023 Levy



Other School District's Payable 2023 Tax Levy

School District	% Increase/(Decrease)
Eden Prairie	14.1%
Edina	9.3%
Hopkins	10.2%
Orono	3.5%
Osseo	22.8%
Minnetonka	10.9%
Wayzata	¹⁰⁴ 2.63%

Variations in Tax Levy may be impacted by:

- Student Enrollment
- New Operating Levy
- New Bond Issue
- Prior Year Adjustments
- Pandemic

Tax impact may be mitigated by an increase in Net Tax Capacity

Public Comment

Comments/Questions must be relevant to:

- 2022 Payable 2023 Tax Certification (fiscal year 2023-24)
- Wayzata Public School's portion of taxes (not City or County taxes)

Speaker must be a District 284 taxpayer, must state name and address for the record

Hennepin County Determines Property Valuation – Contact Hennepin County with any valuation questions



DeeDee Kahring

Executive Director of Finance & Operations

deedee.kahring@wayzataschools.org

763-745-5023



Board of Education
Regular Meeting – December 12, 2022

AGENDA SECTION: Public Comment on Truth in Taxation

ITEM: Public Comment on Truth in Taxation

COMMENTS BY: Sarah Johansen, Board Chair

This section of the agenda provides an opportunity for members of the audience to address the School Board regarding the Truth in Taxation presentation. Speakers will be allotted approximately three minutes.

Please note that this time is provided for citizens to address the Board; this is not an appropriate venue for a discussion or debate. If the speaker would like follow-up contact from the Board of Education, they may leave their contact information with the administrative assistant.



Board of Education

Regular Meeting – December 12, 2022

AGENDA SECTION: Audience Opportunity to Address the Board

ITEM: Audience Opportunity to Address the Board

COMMENTS BY: Sarah Johansen, Board Chair

This section of the agenda provides an opportunity for members of the audience to address the School Board. Speakers will be allotted approximately three minutes.

Please note that this time is provided for citizens to address the Board; this is not an appropriate venue for a discussion or debate. If the speaker would like follow-up contact from the Board of Education, they may leave their contact information with the administrative assistant.



Board of Education
Regular Meeting – December 12, 2022

AGENDA SECTION: Administrative Reports and Recommendations

ITEM: Administrative Reports and Recommendations

COMMENTS BY: Sarah Johansen, Board Chair



Board of Education

Regular Meeting – December 12, 2022

AGENDA SECTION Superintendent's Reports and Recommendations

ITEM Policy Approvals

COMMENTS BY: Nathan Flansburg, Associate Superintendent

Attached for review are the following policies and regulations for your consideration.

The policies and regulations were reviewed as part of the regular review cycle and using the Minnesota School Board Association Model Policy (where available), by District Administration and other district stakeholders, where necessary. A final review was completed by the Policy Committee of the School Board.

Policy:

403 / 403-R	Harassment and Violence
415 / 415-R	Mandated Reporting of Child Neglect or Physical or Sexual Abuse
416 / 416-R	Family and Medical Leave
510 / 510-R	Title IX Sex Nondiscrimination
623 / 623-R	School District System Accountability

RECOMMENDED ACTION: Approve the above policies as presented in the attachments.

Motion by: _____ **Yes:** _____ **Passed:** _____

Second by: _____ **No:** _____ **Failed:** _____

Abstentions: _____



Board of Education
Roll Call Vote

AGENDA ITEM: _____

	YES	NO	ABSTAIN	ABSENT
Heidi Kader	_____	_____	_____	_____
Bonita Lucky	_____	_____	_____	_____
Cheryl Polzin	_____	_____	_____	_____
Milind Sohoni	_____	_____	_____	_____
Linda Cohen	_____	_____	_____	_____
Sheila Prior	_____	_____	_____	_____
Sarah Johansen	_____	_____	_____	_____

403 HARASSMENT AND VIOLENCE POLICY

I. PURPOSE

The purpose of this policy is to maintain a learning and working environment that is free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, gender, age, marital status, familial status, status with regard to public assistance, sexual orientation, or disability. All forms of harassment and violence on the basis of the afore-mentioned are strictly prohibited.

II. GENERAL STATEMENT OF POLICY

- A. It shall be a violation of this policy for any student, teacher, administrator or other school district personnel of the district to harass a student, teacher, administrator or other school district personnel or groups of students, teachers, administrators or other school district personnel through conduct or communication; or to inflict, threaten to inflict, or attempt to inflict violence based on a person's race, color, creed, religion, national origin, sex, gender identity or expression, age, marital status, familial status, status with regard to public assistance, sexual orientation, or disability.
- B. For purposes of this policy, "school district personnel" includes School Board members, school employees, agents, volunteers, contractors or persons subject to the supervision and control of the district.
- C. The district will act to investigate all complaints, either formal or informal, verbal or written, of harassment or violence based on a person's (or group's) race, color, creed, religion, national origin, sex, gender, age, marital status, familial status, status with regard to public assistance, sexual orientation, or disability; and to discipline or take appropriate action against any student, teacher, administrator or other school district personnel who is found to have violated this policy.

Legal References: Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
Minn. Stat. § 609.341 (Definitions)
Minn. Stat. § 626.556 *et seq.* (Reporting of Maltreatment of Minors)
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)

29 U.S.C. § 621 *et seq.* (Age Discrimination in Employment Act)
29 U.S.C. § 794 (Rehabilitation Act of 1973, § 504)
42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)
42 U.S.C. § 2000d *et seq.* (Title VI of the Civil Rights Act of 1964)
42 U.S.C. § 2000e *et seq.* (Title VII of the Civil Rights Act)
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

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403-R HARASSMENT AND VIOLENCE REGULATIONS

I. DEFINITIONS

- A. "Assault" is;
 - 1. an act done with intent to cause fear in another of immediate bodily harm or death;
 - 2. the intentional infliction of or attempt to inflict bodily harm upon another; or
 - 3. the threat to do bodily harm to another with present ability to carry out the threat.
- B. "Harassment" prohibited by this policy consists of physical or verbal conduct, including, but not limited to, electronic communications, relating to an individual's or group of individuals' race, color, creed, religion, national origin, sex, gender, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability when the conduct;
 - 1. has the purpose or effect of creating an intimidating hostile, or offensive working or academic environment;
 - 2. has the purpose or effect of substantially or unreasonably interferes with an individual's work or academic performance; or
 - 3. otherwise adversely affects an individual's employment or academic opportunities.
- C. "Immediately" means as soon as possible but in no event longer than 24 hours.
- D. Protected Classifications; Definitions
 - 1. "Disability" means, with respect to an individual who:
 - a. has a physical, sensory, or mental impairment which materially limits one or more major life activities of such individual;
 - b. has a record of such an impairment;
 - c. is regarded as having such an impairment;
 - 2. "Familial status" means the condition of one or more minors being domiciled with:
 - a. their parent or parents or the minor's legal guardian; or
 - b. the designee of the parent or parents or guardian with the written permission of the parent or parents or guardian. The protections afforded against harassment or discrimination on the basis of family status apply to any person who is pregnant or is in the process of securing legal custody of an individual who has not attained the age of majority.

3. “Marital status” means whether a person is single, married, remarried, divorced, separated, or a surviving spouse and, in employment cases, includes protection against harassment or discrimination on the basis of the identity, situation, actions, or beliefs of a spouse or former spouse.
 4. “National origin” means the place of birth of an individual or of any of the individual’s lineal ancestors.
 5. “Sex” includes, but is not limited to, pregnancy, childbirth, and disabilities related to pregnancy or childbirth.
 6. “Sexual orientation” means having or being perceived as having an emotional, physical, or sexual attachment to another person without regard to the sex of that person or having or being perceived as having an orientation for such attachment, or having or being perceived as having a self-image or identity not traditionally associated with one’s biological maleness or femaleness. “Sexual orientation” does not include a physical or sexual attachment to children by an adult.
 7. “Status with regard to public assistance” means the condition of being a recipient of federal, state, or local assistance, including medical assistance, or of being a tenant receiving federal, state, or local subsidies, including rental assistance or rent supplements.
- E. “Remedial response” means a measure to stop and correct acts of harassment or violence, prevent acts of harassment or violence from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of acts of harassment or violence.
- F. Sexual Harassment; Definition
1. Sexual harassment consists of unwelcome sexual advances, requests for sexual favors, sexually motivated physical conduct or other verbal or physical conduct or communication of a sexual nature when:
 - a. submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining employment, or an education; or
 - b. submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual’s employment or education; or
 - c. that conduct or communication has the purpose or effect of substantially or unreasonably interfering with an individual’s employment or education, or creating an intimidating, hostile or offensive employment or educational environment.
 2. Sexual harassment may include but is not limited to:

- a. unwelcome verbal harassment or abuse;
- b. unwelcome pressure for sexual activity;
- c. unwelcome, sexually motivated or inappropriate patting, pinching or physical contact, other than necessary restraint of student(s) by teachers, administrators or other school district personnel to avoid physical harm to persons or property;
- d. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt promises of preferential treatment with regard to or threats concerning an individual's employment or educational status; or
- e. unwelcome behavior or words, including demands for sexual favors, accompanied by implied or overt promises of preferential treatment with regard to or threats concerning an individual's employment or educational status: or
- f. unwelcome behavior or words directed at an individual because of sexual orientation, including gender identity or expression.

G. Sexual Violence; Definition

- 1. Sexual violence is a physical act of aggression or force or the threat thereof which involves the touching of another's intimate parts, or forcing a person to touch any person's intimate parts. Intimate parts, as defined in Minn. Stat. 609.341, includes the primary genital area, groin, inner thigh, buttocks or breast, as well as the clothing covering these areas.
- 2. Sexual violence may include, but is not limited to:
 - i. Touching, patting, grabbing or pinching another person's intimate parts;
 - ii. Coercing, forcing or attempting to coerce or force the touching of anyone's intimate parts;
 - iii. Coercing, forcing or attempting to coerce or force sexual intercourse or a sexual act on another; or
 - iv. Threatening to force or coerce sexual acts, including the touching of intimate parts or intercourse, on another.

H. Racial Harassment; Definition

- 1. Racial harassment consists of physical or verbal conduct relating to an individual's race when the conduct:
 - a. has the purpose or effect of creating an intimidating, hostile or offensive working or academic environment

- b. has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or
- c. otherwise adversely affects an individual's employment or academic opportunities

I. Religious Harassment; Definition

2. Religious harassment consists of physical or verbal conduct which is related to an individual's religion when the conduct:

- a. has the purpose or effect of creating an intimidating, hostile or offensive working or academic environment
- b. has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or
- c. otherwise adversely affects an individual's employment or academic opportunities

J. Violence; Definition

Violence prohibited by this policy is a physical act of aggression or assault upon another or group of individuals because of, or in a manner reasonably related to, race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, or disability, gender identity or expression, or an individual's Protected Class.

II. REPORTING PROCEDURES

- A. Any person who believes he or she has been the target or victim of harassment or violence on the basis of race, color, creed, religion, national origin, sex, gender, age, marital status, familial status, status with regard to public assistance, sexual orientation or disability, gender identity or expression, or an individual's Protected Class by a student, teacher, administrator or other school district personnel, or any person with knowledge or belief of conduct which may constitute harassment or violence prohibited by this policy toward a student, teacher, administrator or other school district personnel or group of students, teachers, administrators, or other school district personnel should report the alleged acts immediately to an appropriate District official designated by this policy. A person may report conduct which may constitute harassment or violence anonymously. However, the District may not rely solely on an anonymous report to determine discipline or other remedial responses.
- B. The District encourages the reporting party or complainant(s) to use the report form available from the principal of each building or available from the District office, but oral reports shall be considered complaints as well.
- C. Nothing in this policy shall prevent any person from reporting harassment or violence directly to a district human rights officer or to the superintendent. If the complaint involves the

building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.

D. In each school building:

1. The building principal, the principal's designee, or the building supervisor (hereinafter the "building report taker") is the person responsible for receiving oral or written reports of harassment or violence prohibited by this policy at the building level. Any adult district personnel who receives a report of religious, racial or sexual harassment or violence shall inform the building report taker immediately. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant. The building report taker shall ensure that district policy and its procedures, practices, consequences and sanctions are fairly and fully implemented and shall serve as a primary contact on policy and procedural matters.
2. If the complaint involves an adult, the principal must notify the district human rights officer immediately, without screening or investigating the report. The building report taker may request, but may not insist upon a written complaint. A written statement of the facts alleged will be forwarded as soon as practical by the principal to the Human Rights Officer. If the report was given verbally, the principal shall personally reduce it to written form within 24 hours and forward it to the Human Rights Officer. Failure to forward any harassment or violence report or complaint as provided herein will result in disciplinary action against the building report taker. If the complaint involves the building principal, the complaint shall be made or filed directly with the Executive Director of Human Resource Services by the reporting party or complainant.
3. A teacher, school administrator, volunteer, contractor, or other school employee shall be particularly alert to possible situations, circumstances, or events that might include acts of harassment or violence. Any such person who witnesses, observes, receives a report of, or has other knowledge or belief of conduct that may constitute harassment or violence shall make reasonable efforts to address and resolve the harassment or violence and shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute harassment or violence or who fail to make reasonable efforts to address and resolve the harassment or violence in a timely manner may be subject to disciplinary action.

E. In the District:

1. The School Board hereby designates the Executive Director of Human Resources as the District Human Rights Officer to receive reports or complaints of religious, racial or sexual harassment or violence. If the complaint involves the Human Rights Officer, the complaint shall be filed directly with the Superintendent.
2. The District shall conspicuously post the name of the Human Rights Officer, including mailing address and telephone number.

3. Submission of a good faith complaint or report of religious, racial or sexual harassment or violence will not affect the complainant or reporter's future employment, grades, work assignments, or educational or work environment.
 4. Use of formal reporting forms is not mandatory.
 5. Reports of harassment or violence prohibited by this policy are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law.
 6. The District will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's legal obligations to investigate, to take appropriate action, and to comply with any discovery or disclosure obligations.
- F. Retaliation against a victim, good faith reporter, or a witness of violence or harassment is prohibited.
- G. False accusations or reports of violence or harassment against another person are prohibited.
- H. A person who engages in an act of violence or harassment, reprisal, retaliation, or false reporting of violence or harassment, or permits, condones, or tolerates violence or harassment shall be subject to discipline or other remedial responses for that act in accordance with the school district's policies and procedures.
- I. Consequences for students who commit, or are a party to, prohibited acts of violence or harassment or who engage in reprisal or intentional false reporting may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion.
- J. Consequences for employees who permit, condone, or tolerate violence or harassment or engage in an act of reprisal or intentional false reporting of violence or harassment may result in disciplinary action up to and including termination or discharge.
- K. Consequences for other individuals engaging in prohibited acts of violence or harassment may include, but not be limited to, exclusion from school district property and events and/or termination of services and/or contracts.

III. INVESTIGATION

- A. By authority of the district, the Human Rights Officer, upon receipt of a report or complaint alleging religious, racial or sexual harassment or violence, shall, within three (3) days of,

undertake or authorize an investigation. The investigation may be conducted by District officials or by a third party designated by the District.

- B. The investigation may consist of personal interviews with the complainant, the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator.
- C. In determining whether alleged conduct constitutes a violation of this policy, the district should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes a violation of this policy requires a determination based on all the facts and surrounding circumstances.
- D. In addition, the district may take immediate steps, at its discretion, to protect the target or victim, the complainant, students, teachers, administrators or other school district personnel pending completion of an investigation of alleged religious, racial or sexual harassment or violence.
- E. The alleged perpetrator of the act(s) of harassment or violence shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.
- F. The investigation will be completed as soon as practical. The District Human Rights Officer shall make a written report to the Superintendent upon completion of the investigation. If the complaint involves the Superintendent, the report may be filed directly with the School Board. The report shall include a determination of whether the allegations have been substantiated as factual and whether they appear to be violations of this policy.

IV. SCHOOL DISTRICT ACTION

- A. Upon completion of an investigation that determines a violation of this policy has occurred, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited behavior. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota and federal law, and applicable school district policies and regulations.
- B. The District is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the parent(s) or guardian(s) of targets or victims of harassment or violence and the parent(s) or guardian(s) of alleged perpetrators of harassment or violence who have

been involved in a reported and confirmed harassment or violence incident of the remedial or disciplinary action taken, to the extent permitted by law.

- C. In order to prevent or respond to acts of harassment or violence committed by or directed against a child with a disability, the school district shall, where determined appropriate by the child's individualized education program (IEP) or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in acts of harassment or violence.

V. RETALIATION OR REPRISAL

The District will discipline or take appropriate action against any student, teacher, administrator or other school district personnel who commits an act of reprisal or who retaliates against any person who makes a good faith report of alleged religious, racial or sexual harassment or violence or any person who testifies, assists or participates in an investigation of retaliation or alleged harassment or violence, or who testifies, assists or participates in a proceeding or hearing relating to such harassment or violence. Retaliation includes, but is not limited to, any form of intimidation, reprisal or harassment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the harassment or violence. Remedial responses to the harassment or violence shall be tailored to the particular incident and nature of the conduct.

VI. RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES

These procedures do not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the Minnesota Department of Human Rights, initiating civil action or seeking redress under state criminal statutes and/or federal law.

VII. HARASSMENT OR VIOLENCE AS ABUSE

- A. Under certain circumstances, alleged harassment or violence may also be possible abuse under Minnesota law. If so, the duties of mandatory reporting under Minnesota Statutes may be applicable.
- B. Nothing in this policy will prohibit the district from taking immediate action to protect victims of alleged harassment, violence or abuse.

VIII. DISSEMINATION OF POLICY AND TRAINING

- A. This policy shall be conspicuously posted throughout each school building in areas accessible to students and staff members.

- B. This policy shall be given to each district employee and independent contractor, who regularly interacts with students, at the time of initial employment with the District.
- C. This policy shall appear in the student handbook.
- D. The district will develop a method of discussing this policy with students and employees.
- E. This policy shall be reviewed at least annually for compliance with state and federal law.
- F. The District may implement violence prevention and character development instruction to prevent and reduce policy violations.

ADOPTED: March 10, 1986

AMENDED: September 16, 1991

AMENDED: March 13, 1992

AMENDED: July 22, 1992

AMENDED: November 23, 1992

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**415 MANDATED REPORTING OF CHILD NEGLECT OR PHYSICAL OR SEXUAL ABUSE
POLICY**

I. PURPOSE

The purpose of this policy is to make clear the statutory requirement for school personnel to report suspected child neglect or physical or sexual abuse, as required by Minnesota State statutes.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the School District is to fully comply with Minn. Stat. Chapter 260E requiring school personnel to report suspected child neglect or physical or sexual abuse.
- B. It is a violation of this policy for any school personnel to fail to immediately report instances of child neglect, or physical or sexual abuse when the school personnel knows or has reason to believe a child is being neglected or physically or sexually abused or has been neglected or physically or sexually abused, within the preceding three years.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 121A.58 (Corporal Punishment)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. § 125A.0942 (Standards for Restrictive Procedures)
Minn. Stat. § 243.166, Subd. 1b(a)(b) (Registration of Predatory Offenders)
Minn. Stat. § 245.825 (Use of Aversive or Deprivation Procedures)
Minn. Stat. § 260C.007, Subd.4, Clause (5) (Child in Need of Protection)
Minn. Stat. § 260C.451 (Foster Care Benefits Past Age 18)
Minn. Stat. § Ch. 260D (Child in Voluntary Foster Care for Treatment)
Minn. Stat. § 609.02, Subd.6 (Definitions – Dangerous Weapon)
Minn. Stat. § 609.341, Subd. 10 (Definitions – Position of Authority)
Minn. Stat. § 609.341, Subd. 15 (Definitions – Significant Relationship)
Minn. Stat. § 609.379 (Reasonable Force)
Minn. Stat. § 626.556 et seq. (Reporting of Maltreatment of Minors)
Minn. Stat. § 626.5561 (Reporting of Prenatal Exposure to Controlled Substances)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)

WAYZATA PUBLIC SCHOOLS

Independent School District 284

Wayzata, Minnesota

ADOPTED: November 20, 2003

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415-R MANDATED REPORTING OF CHILD NEGLECT OR PHYSICAL OR SEXUAL ABUSE REGULATIONS

I. DEFINITIONS

- A. “Accidental” means a sudden, not reasonable foreseeable and unexpected occurrence or event which:
 - 1. is not likely to occur and could not have been prevented by exercise of due care; and
 - 2. if occurring while a child is receiving services from a facility, happens when the facility and the employee or person providing services is in the facility are in compliance with the laws and rules relevant to the occurrence of event.
- B. “Child” means one under age 18 and, for purposes of Minn. Stat. Ch. 260C (Juvenile Safety and Placement) and Minnesota Statutes section 260D (Child Voluntary Foster Care for Treatment), includes an individual under age 21 who is in foster care pursuant to Minnesota Statutes section 260C.451 (Foster Care Benefits Past Age 18).
- C. “Immediately” means as soon as possible but in no event longer than 24 hours.
- D. “Mandated Reporter” means any school personnel who knows or has reason to believe a child is being neglected or physically or sexually abused, or has been neglected or physically or sexually abused within the preceding three years.
- E. “Mental injury” means an injury to the psychological capacity or emotional stability of a child as evidenced by an observable or substantial impairment in the child’s ability to function within normal range of performance and behavior with due regard to the child’s culture.
- F. “Neglect” means the commission or omission of any of the acts specified below, other than by accidental means:
 - 1. failure by a person responsible for a child’s care to supply a child with necessary food, clothing, shelter, health, medical, or other care required for the child’s physical or mental health when reasonably able to do so;
 - 2. failure to protect a child from conditions or actions that seriously endanger the child’s physical or mental health when reasonably able to do so, including a growth delay, which may be referred to as a failure to thrive, that has been diagnosed by a physician and is due to parental neglect;
 - 3. failure to provide for necessary supervision or child care arrangements appropriate for a child after considering factors such as the child’s age, mental ability, physical condition, length of absence, or environment, when the child is unable to care for his

or her own basic needs or safety or the basic needs or safety of another child in his or her care;

4. failure to ensure that a child is educated in accordance with state law, which does not include a parent's refusal to provide his or her child with sympathomimetic medications;
5. prenatal exposure to a controlled substance used by the mother for a nonmedical purpose, as evidenced by withdrawal symptoms in the child at birth, results of a toxicology test performed on the mother at delivery or the child's birth, or medical effects or developmental delays during the child's first year of life that medically indicate prenatal exposure to a controlled substance, or the presence of a fetal alcohol spectrum disorder;
6. medical neglect as defined by Minn. Stat. § 260C.007, subd. 6, clause (5);
7. chronic and severe use of alcohol or a controlled substance by a person responsible for the care of the child that adversely affects the child's basic needs and safety; or
8. emotional harm from a pattern of behavior which contributes to impaired emotional functioning of the child which may be demonstrated by a substantial and observable effect in the child's behavior, emotional response, or cognition that is not within the normal range for the child's age and stage of development, with due regard to the child's culture.

Neglect does not occur solely because the child's parent, guardian, or other person responsible for the child's care in good faith selects and depends upon spiritual means or prayer for treatment of care of disease or remedial care of the child in lieu of medical care.

- G. "Non-maltreatment mistake" means (1) at the time of the incident, the individual was performing duties identified in the center's child care program plan required under Minn. Rules Part 9503.0045; (2) the individual has not been determined responsible for a similar incident that resulted in a finding of maltreatment for at least seven years; (3) the individual has not been determined to have committed a similar non-maltreatment mistake under this paragraph for at least four years; (4) any injury to a child resulting from the incident, if treated, is treated only with remedies that are available over the counter, whether ordered by a medical professional or not; and (5) except for the period when the incident, occurred, the facility and the individual providing services were both in compliance with all licensing requirements relevant to the incident. This definition only applies to child care centers licensed under Minn. Rules Ch. 9503.
- H. "Physical Abuse" means any physical injury, mental injury, or threatened injury, inflicted by a person responsible for the child's care other than by accidental means; or any physical or mental injury that cannot reasonably be explained by the child's history of injuries or any

aversive or deprivation procedures, or regulated interventions, that have not been authorized by Minn. Stat. § 125A.0942 or § 245.825.

Abuse does not include reasonable and moderate physical discipline of a child administered by a parent or legal guardian which does not result in an injury. Abuse does not include the use of reasonable force by a teacher, principal, or school employee as allowed by Minn. Stat. § 121A.582.

Actions which are not reasonable and moderate include, but are not limited to, any of the following that are done in anger or without regard to the safety of the child: (1) throwing, kicking, burning, biting, or cutting a child; (2) striking a child with a closed fist; (3) shaking a child under age three; (4) striking or other actions which result in any non-accidental injury to a child under 18 months of age; (5) unreasonable interference with a child's breathing; (6) threatening a child with a weapon, as defined in Minn. Stat. § 609.02, subd. 6; (7) striking a child under age one on the face or head; (8) purposely giving a child poison, alcohol, or dangerous, harmful, or controlled substances which were not prescribed for the child by a practitioner, in order to control or punish the child, or giving the child other substances that substantially affect the child's behavior, motor coordination, or judgment or that result in sickness or internal injury, or subject the child to medical procedures that would be unnecessary if the child were not exposed to the substances; (9) unreasonable physical confinement or restraint not permitted under Minn. Stat. § 609.379 including, but not limited to, tying, caging, or chaining; or (10) in a school facility or school zone, an act by a person responsible for the child's care that is a violation under Minn. Stat. § 121A.58.

- I. "Report" means any communication received by the local welfare agency, police department, county sheriff, or agency responsible for child protection pursuant to agency, police department, county sheriff, tribal social services, or tribal police department. The reporter will include his or her name and address in the report.

"Sexual Abuse" means the subjection of a child by a person responsible for the child's care, by a person who has a significant relationship to the child (as defined in Minn. Stat. § 609.341, subd. 15), or by a person in a position of authority (as defined in Minn. Stat. § 609.341, subd. 10) to any act which constitutes a violation of Minnesota statutes prohibiting criminal sexual conduct. Such acts include sexual penetration as well as sexual contact. Sexual abuse also includes any act involving a minor which constitutes a violation of Minnesota statutes prohibiting prostitution, or use of a minor in a sexual performance. Sexual abuse includes threatened sexual abuse which includes the status of a parent or household member who has committed a violation which requires registration under Minn. Stat. § 243.166, Subd. 1b(a) or (b) (Registration of Predatory Offenders).

- J. “Person responsible for the child’s care” means (1) an individual functioning within the family unit and having responsibilities for the care of the child such as a parent, guardian, or other person having similar care responsibilities, or (2) an individual functioning outside the family unit and having responsibilities for the care of the child such as a teacher, school administrator, other school employees or agents, or other lawful custodian of a child having either full-time or short-term care responsibilities including, but not limited to, day care, babysitting whether paid or unpaid, counseling, teaching, and coaching.
- K. “Threatened injury” means a statement, overt act, condition, or status that represents a substantial risk of physical or sexual abuse or mental injury. Threatened injury includes, but is not limited to, exposing a child to a person responsible for the child’s care who has (1) subjected the child to, or failed to protect a child from, egregious harm, or a person whose parental rights were involuntarily terminated, (2) been found palpably unfit, (3) or one from whom legal and physical custody of a child has been involuntarily transferred to another.

II. REPORTING PROCEDURES

- A. A mandated reporter as defined herein shall immediately report the neglect or physical or sexual abuse, which he or she knows or has reason to believe is happening or has happened to the local welfare agency, police department, county sheriff, or agency responsible for assisting or investigating maltreatment. The reporter will include his or her name and address on the report.
- B. If the immediate report has been made orally, by telephone or otherwise, the oral report shall be followed by a written report within 72 hours (exclusive of weekends and holidays) to the appropriate police department, the county sheriff, local welfare agency, or agency responsible for assisting or investigating maltreatment. The written report shall identify the child, any person believed to be responsible for the abuse or neglect of the child if the person is known, the nature and extent of the abuse or neglect and the name and address of the reporter.
- C. Regardless of whether a report is made, as soon as practicable after a school receives information regarding an incident that may constitute maltreatment of a child in a school facility, the school shall inform the parent, legal guardian, or custodian of the child that an incident has occurred and may constitute maltreatment of the child, when the incident occurred, and the nature of the conduct that may constitute maltreatment.
- D. A mandated reporter who knows or has reason to know of the deprivation of parental rights or the kidnapping of a child shall report the information to the local police department or the county sheriff.
- E. With the exception of a health care professional or a social professional who is providing the woman with prenatal care or other health care services, a mandated reporter shall immediately report to the local welfare agency if the person knows or has reason to believe that a woman is pregnant and has used a controlled substance for a nonmedical purpose during the pregnancy,

including, but not limited to, tetrahydrocannabinol, or has consumed alcoholic beverages during the pregnancy in any way that is habitual or excessive.

- F. A person mandated by Minnesota law and this policy to report who fails to report may be subject to criminal penalties and/or discipline, up to and including termination of employment.
- G. An employer of a mandated reporter shall not retaliate against the person for reporting in good faith maltreatment against a child with respect to whom a report is made, because of the report.
- H. Any person who knowingly or recklessly makes a false report under the provisions of applicable Minnesota law or this policy shall be liable in a civil suit for any actual damages suffered by the person or persons so reported and for any punitive damages set by the court or jury, and the reckless making of a false report may result in discipline. The court may also award attorney's fees.

[Note: The Minnesota Department of Education (MDE) is responsible for assessing or investigating allegations of child maltreatment in schools. Although a report may be made to any of the agencies listed in Section IV. A. above, and there is no requirement to file more than one report, if the initial report is not made to MDE, it would be helpful to MDE if schools also report to MDE.]

III. INVESTIGATION

- A. The responsibility for investigating reports of suspected neglect or physical or sexual abuse rests with the appropriate county, state, or local agency or agencies. The agency responsible for assessing or investigating reports of child maltreatment has the authority to interview the child, the person or persons responsible for the child's care, the alleged perpetrator, and any other person with knowledge of the abuse or neglect for the purpose of gathering the facts, assessing safety and risk to the child, and formulating a plan. The investigating agency may interview the child at school. The interview may take place outside the presence of a school official. The investigating agency, not the school, is responsible for either notifying or withholding notification of the interview to the parent, guardian or person responsible for the child's care. School officials may not disclose to the parent, legal custodian, or guardian the contents of the notification or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation or assessment has been concluded.
- B. When the investigating agency determines that an interview should take place on school property, written notification of intent to interview the child on school property will be received by school officials prior to the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct an interview on school property.

- C. Except where the alleged perpetrator is believed to be a school official or employee, the time and place, and manner of the interview on school premises shall be within the discretion of school officials, but the local welfare or law enforcement agency shall have the exclusive authority to determine who may attend the interview. The conditions as to time, place, and manner of the interview set by the school officials shall be reasonable and the interview shall be conducted not more than 24 hours after the receipt of the notification unless another time is considered necessary by agreement between the school officials and the local welfare or law enforcement agency. Every effort must be made to reduce the disruption of the educational program of the child, other students, or school employees when an interview is conducted on school premises.
- D. Where the alleged perpetrator is believed to be a school official or employee, the District shall conduct its own investigation independent of MDE and, if involved, the local welfare or law enforcement agency.
- E. Upon request by MDE, the District shall provide all requested data that are relevant to a report of maltreatment and are in the possession of a school facility, pursuant to an assessment or investigation of a maltreatment report of a student in school. The District shall provide the requested data in accordance with the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, and the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g.

IV. MAINTENANCE OF SCHOOL RECORDS CONCERNING ABUSE OR POTENTIAL ABUSE

- A. When a local welfare or local law enforcement agency determines that a potentially abused or abused child should be interviewed on school property, written notification of the agency's intent to interview on school property must be received by school officials prior to the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct the interview. The notification shall be private data. School officials may not disclose to the parent, legal custodian, or guardian the contents of the notice or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation has been concluded.
- B. All records regarding a report of maltreatment, including any notification of intent to interview which was received by the school as described above in Paragraph A, shall be destroyed by the school only when ordered by the agency conducting the investigation or by a court of competent jurisdiction.

V. PHYSICAL OR SEXUAL ABUSE AS SEXUAL HARASSMENT OR VIOLENCE

- A. Under certain circumstances, alleged physical or sexual abuse may also be sexual harassment or violence under Minnesota law. If so, the duties relating to the reporting and investigation of such harassment or violence may be applicable.

VI. DISSEMINATION OF POLICY & TRAINING

- A. The district will develop a method of disseminating this regulation with school personnel.
- B. This policy shall be reviewed at least annually for compliance with state law.

ADOPTED: September 28, 1987

AMENDED: May 14, 1990

AMENDED: September 28, 1992

AMENDED: November 13, 2001

AMENDED: July 12, 2004

AMENDED: November 13, 2006

AMENDED: September 10, 2007

AMENDED: October 10, 2011

AMENDED: August 11, 2014

AMENDED: October 12, 2015

AMENDED: July 11, 2016

AMENDED: December 12, 2022

LAST REVIEWED: December 8, 2022

416 FAMILY AND MEDICAL LEAVE POLICY

I. PURPOSE

The purpose of this policy is to provide for family and medical leave to school district employees in accordance with the Family and Medical Leave Act of 1993 (FMLA), and will be consistent with the requirements for parenting leave under Minnesota state law.

II. GENERAL STATEMENT OF POLICY

The following procedures regarding family and medical leave are adopted by the District, pursuant to the requirements of the FMLA and consistent with the requirements of the Minnesota parenting leave laws.

Legal References: Minn. Stat. §§ 181.940-181.944 (Parenting Leave)
10 U.S.C. § 101 et seq. (Armed Forces General Military Law)
29 U.S.C. § 2601 et seq. (Family and Medical Leave Act)
38 U.S.C. § 101 (Definitions)
29 C.F.R. Part 825 (Family and Medical Leave Act)

ADOPTED: July 12, 2004
AMENDED: October 13, 2009
AMENDED: August 11, 2014
AMENDED: July 11, 2016
AMENDED: December 12, 2022
LAST REVIEWED: December 8, 2022

416-R FAMILY AND MEDICAL LEAVE POLICY

I. DEFINITIONS

A. “Covered active duty” means:

1. in the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country; and
2. in the case of a member of a reserve component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty under a provision of law referred to in 10 U.S.C. § 101(a)(13)(B).

B. “Covered service-member” means:

1. a member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or
2. a covered veteran who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness and who was a member of the Armed Forces, including a member of the National Guard or Reserves, and was discharged or released under conditions other than dishonorable, at any time during the period of five years preceding the first date the eligible employee takes FMLA leave to care for the covered veteran.

C. “Eligible employee” means an employee who has been employed by the school district for a total of at least 12 months and who has been employed for at least 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave. An employee returning from fulfilling his or her Uniformed Services Employment and Reemployment Rights Act (USERRA)-covered service obligation shall be credited with the hours of service that would have been performed but for the period of absence from work due to or necessitated by USERRA-covered service. In determining whether the employee met the hours of service requirement, and to determine the hours that would have been worked during the period of absence from work due to or necessitated by USERRA-covered service, the employee’s pre-service work schedule can generally be used for calculations. While the 12 months of employment need not be consecutive, employment periods prior to a break in service of seven years or more may not be counted unless the break is occasioned by the employee’s fulfillment of his or her USERRA-covered service obligation or a written

agreement, including a collective bargaining agreement, exists concerning the school district's intention to rehire the employee after the break in service.

- D. "Military caregiver leave" means leave taken to care for a covered service-member with a serious injury or illness.
- E. "Next of kin of a covered service-member" means the nearest blood relative other than the covered service-member's spouse, parent, son, or daughter, in the following order of priority: blood relatives who have been granted legal custody of the covered service-member by court decree or statutory provisions, brothers and sisters, grandparents, aunts and uncles, and first cousins, unless the covered service-member has specifically designated in writing another blood relative as his or her nearest blood relative for purposes of military caregiver leave under the FMLA. When no such designation is made and there are multiple family members with the same level of relationship to the covered service-member, all such family members shall be considered the covered service-member's next of kin, and the employee may take FMLA leave to provide care to the covered service-member, either consecutively or simultaneously. When such designation has been made, the designated individual shall be deemed to be the covered service-member's only next of kin.
- F. "Outpatient status" means, with respect to a covered service-member who is a current member of the Armed Forces, the status of a member of the Armed Forces assigned to:
 - 1. a military medical treatment facility as an outpatient; or
 - 2. a unit established for the purpose of providing command and control of members of the Armed Forces receiving care as outpatients.
- G. "Qualifying exigency" means a situation where the eligible employee seeks leave for one or more of the following reasons:
 - 1. to address any issues that arise from a short-notice deployment (seven calendar days or less) of a covered military member;
 - 2. to attend military events and related activities of a covered military member;
 - 3. to address issues related to childcare and school activities of a covered military member's child;
 - 4. to address financial and legal arrangements for a covered military member;

5. to attend counseling provided by someone other than a health care provider for oneself, a covered military member, or his/her child;
 6. to spend up to 15 calendar days with a covered military member who is on short-term, temporary rest and recuperation leave during a period of deployment;
 7. to attend post-deployment activities related to a covered military member;
 8. to address care needs of a covered military member's parent who is incapable of self-care; and
 9. to address other events related to a covered military member that both the employee and school district agree is a qualifying exigency.
- H. "Serious health condition" means an illness, injury, impairment, or physical or mental condition that involves:
1. inpatient care in a hospital, hospice, or residential medical care facility; or
 2. continuing treatment by a health care provider.
- I. "Spouse" means a husband or wife. For purposes of this definition, husband or wife refers to the other person with whom an individual entered into marriage as defined or recognized under state law for purposes of marriage in the state in which the marriage was entered into or, in the case of a marriage entered into outside of any state, if the marriage is valid in the place where entered into and could have been entered into in at least one state. This definition includes an individual in a same-sex or common law marriage that either: (1) was entered into in a state that recognizes such marriages; or (2) if entered into outside of any state, is valid in the place where entered into and could have been entered into in at least one state.
- J. "Veteran" has the meaning given in 38 U.S.C. § 101.

II. LEAVE ENTITLEMENT

- A. Twelve-week Leave under Federal Law

1. Eligible employees are entitled to a total of 12 work weeks of unpaid family or medical leave during the applicable 12-month period as defined below, plus any additional leave as required by law. Leave may be taken for one or more of the following reasons in accordance with applicable law:
 - a. birth of the employee's child and to care for such child;
 - b. placement of an adopted or foster child with the employee;
 - c. to care for the employee's spouse, son, daughter, or parent with a serious health condition;
 - d. the employee's serious health condition makes the employee unable to perform the functions of the employee's job; and/or
 - e. any qualifying exigency arising from the employee's spouse, son, daughter, or parent being on covered active duty, or notified of an impending call or order to covered active duty in the Armed Forces.
2. For the purposes of this policy, "year" is defined as a rolling 12-month period measured backward from the date an employee's leave is to commence.
3. An employee's entitlement to FMLA leave for the birth, adoption, or foster care of a child expires at the end of the 12-month period beginning on the date of the birth or placement.
4. A "serious health condition" typically requires either inpatient care or continuing treatment by or under the supervision of a health care provider, as defined by applicable law. Family and medical leave generally is not intended to cover short-term conditions for which treatment and recovery are very brief.
5. A "serious injury or illness," in the case of a member of the Armed Forces, including a member of the National Guard or Reserves, means:
 - a. injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating; and

- b. in the case of a covered veteran who was a member of the Armed Forces, including a member of the National Guard or Reserves, at any time, during the period of five years preceding the date on which the veteran undergoes the medical treatment, recuperation, or therapy, means a qualifying injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty in the Armed Forces and that manifested itself before or after the member became a veteran, and is:
 - (i) a continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the Armed Forces and rendered the service-member unable to perform the duties of the service-member's office, grade, rank, or rating; or
 - (ii) a physical or mental condition for which the covered veteran has received a U.S. Department of Veterans Affairs Service-Related Disability (VASRD) rating of 50 percent or greater and such VASRD rating is based, in whole or in part, on the condition precipitating the need for military caregiver leave; or
 - (iii) a physical or mental condition that substantially impairs the covered veteran's ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service, or would do so absent treatment; or
 - (iv) an injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.
- 6. Eligible spouses employed by the school district are limited to an aggregate of 12 weeks of leave during any 12-month period for the birth and care of a newborn child or adoption of a child, the placement of a child for foster care, or to care for a parent. This limitation for spouses employed by the school district does not apply to leave taken: by one spouse to care for the other spouse who is seriously ill; to care for a child with a serious health condition; because of the employee's own serious health condition; or pursuant to Paragraph II.A.1.e. above.
- 7. Depending on the type of leave, intermittent or reduced schedule leave may be granted at the discretion of the school district or when medically necessary. However, part-time employees are only eligible for a pro-rata portion of leave to be used on an intermittent or reduced schedule basis, based on their average hours worked per week. Where an intermittent or reduced schedule leave is foreseeable based on planned medical

treatment, the school district may transfer the employee temporarily to an available alternative position for which the employee is qualified and which better accommodates recurring periods of leave than does the employee's regular position, and which has equivalent pay and benefits.

8. If an employee requests a leave for the serious health condition of the employee or the employee's spouse, child, or parent, the employee will be required to submit sufficient medical certification. In such a case, the employee must submit the medical certification within 15 days from the date of the request or as soon as practicable under the circumstances.
9. If the school district has reason to doubt the validity of a health care provider's certification, it may require a second opinion at the school district's expense. If the opinions of the first and second health care providers differ, the school district may require certification from a third health care provider at the school district's expense. An employee may also be required to present a certification from a health care provider indicating that the employee is able to return to work.
10. Requests for leave shall be made to the school district. When leave relates to an employee's spouse, son, daughter, parent, or covered service-member being on covered active duty, or notified of an impending call or order to covered active duty pursuant to Paragraph II.A.1.e. above, and such leave is foreseeable, the employee shall provide reasonable and practical notice to the school district of the need for leave. For all other leaves, employees must give 30 days' written notice of a leave of absence where practicable. The failure to provide the required notice may result in a delay of the requested leave. Employees are expected to make a reasonable effort to schedule leaves resulting from planned medical treatment so as not to disrupt unduly the operations of the school district, subject to and in coordination with the health care provider.
11. The school district may require that a request for leave under Paragraph II.A.1.e. above be supported by a copy of the covered military member's active duty orders or other documentation issued by the military indicating active duty or a call to active duty status and the dates of active duty service. In addition, the school district may require the employee to provide sufficient certification supporting the qualifying exigency for which leave is requested.
12. During the period of a leave permitted under this policy, the school district will provide health insurance under its group health plan under the same conditions coverage would have been provided had the employee not taken the leave. The employee will be responsible for payment of the employee contribution to continue group health

insurance coverage during the leave. An employee's failure to make necessary and timely contributions may result in termination of coverage. An employee who does not return to work after the leave may be required, in some situations, to reimburse the school district for the cost of the health plan premiums paid by it.

13. The District may request or require the employee to substitute accrued paid leave for any part of the 12-week period. Employees may be allowed to substitute paid leave for unpaid leave by meeting the requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave. The superintendent or designee shall be responsible to develop directive and guidelines as necessary to implement this policy. Such directives and guidelines shall be submitted to the school board for annual review.

The District shall comply with written notice requirements as set forth in federal regulations.

14. Employees returning from a leave permitted under this policy are eligible for reinstatement in the same or an equivalent position as provided by law. However, the employee has no greater right to reinstatement or to other benefits and conditions of employment than if the employee had been continuously employed during the leave.

B. Twelve-week Leave under State Law

An employee who does not qualify for parenting leave under Paragraphs IV.A.1.a. or IV.A.1.b. above may qualify for a 12-week unpaid leave which is available to a biological or adoptive parent in conjunction with the birth or adoption of a child, or to a female employee for prenatal care or incapacity due to pregnancy, childbirth, or related health conditions. The length of the leave shall be determined by the employee but must not exceed 12 weeks unless agreed by the employer. The employee may qualify if he or she has worked for the school district for at least 12 months and has worked an average number of hours per week equal to one-half of the full time equivalent during the 12-month period immediately preceding the leave. This leave is separate and exclusive of the family and medical leave described in the preceding paragraphs but may be reduced by any period of paid parental, disability, personal, or medical, or sick leave, or accrued vacation provided by the employer so that the total leave does not exceed 12 weeks, unless agreed by the employer, or leave taken for the same purpose under the FMLA. The leave taken under this section shall begin at a time requested by the employee. An employee who plans to take leave under this section must give the employer reasonable notice of the date the leave shall commence and the estimated duration of the leave. For leave taken by a biological or adoptive parent in conjunction with the birth or

adoption of a child, the leave must begin within 12 months of the birth or adoption; except that, in the case where the child must remain in the hospital longer than the mother, the leave must begin within 12 months after the child leaves the hospital.

C. Twenty-six-week Service-member Family Military Leave

1. An eligible employee who is the spouse, son, daughter, parent, or next of kin of a covered service-member shall be entitled to a total of 26 work weeks of leave during a 12-month period to care for the service-member. The leave described in this paragraph shall be available only during a single 12-month period. For purposes of this leave, the need to care for a service-member includes both physical and psychological care.
2. During a single 12-month period, an employee shall be entitled to a combined total of 26 work weeks of leave under Paragraphs II.A. and II.C. above.
3. The 12-month period referred to in this section begins on the first day the eligible employee takes leave to care for a covered service-member and ends 12 months after that date.
4. Eligible spouses employed by the school district are limited to an aggregate of 26 weeks of leave during any 12-month period if leave is taken for birth of the employee's child or to care for the child after birth; for placement of a child with the employee for adoption or foster care or to care for the child after placement; to care for the employee's parent with a serious health condition; or to care for a covered service-member with a serious injury or illness.
5. The District may request or require the employee to substitute accrued paid leave for any part of the 26-week period. Employees may be allowed to substitute paid leave for unpaid leave by meeting the requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave.
6. An employee will be required to submit sufficient medical certification issued by the health care provider of the covered service member and other information in support of requested leave and eligibility for such leave under this section within 15 days from the date of the request or as soon as practicable under the circumstances.

7. The provisions of Paragraphs II.A.7., II.A.10., II.A.12., II.A.13., and II.A.14. above shall apply to leaves under this section.

III. SPECIAL RULES FOR INSTRUCTIONAL EMPLOYEES

- A. An instructional employee is one whose principal function is to teach and instruct students in a class, a small group, or an individual setting. This includes, but is not limited to, teachers, coaches, driver's education instructors, and special education assistants.
- B. Instructional employees who request foreseeable medically necessary intermittent or reduced work schedule leave greater than 20 percent of the work days in the leave period may be required to:
 1. take leave for the entire period or periods of the planned medical treatment; or
 2. move to an available alternative position for which the employee is qualified, and which provides equivalent pay and benefits, but not necessarily equivalent duties.
- C. Instructional employees who request continuous leave near the end of a semester may be required to extend the leave through the end of the semester. The number of weeks remaining before the end of a semester does not include scheduled school breaks, such as summer, winter, or spring break.
 1. If an instructional employee begins leave for any purpose more than five weeks before the end of a semester and it is likely the leave will last at least three weeks, the school district may require that the leave be continued until the end of the semester.
 2. If the instructional employee begins leave for a purpose other than the employee's own serious health condition during the last five weeks of a semester, the school district may require that the leave be continued until the end of the semester if the leave will last more than two weeks or if the employee's return from leave would occur during the last two weeks of the semester.
 3. If the instructional employee begins leave for a purpose other than the employee's own serious health condition during the last three weeks of the semester and the leave will last more than five working days, the District may require the employee to continue taking leave until the end of the semester.

4. If the District requires an instructional employee to extend leave through the end of a semester as set forth in this paragraph, only the period of leave until the employee is ready and able to return to work shall be charged against the employee's FMLA leave entitlement. Any additional leave required by the school district to the end- of the school term is not counted as FMLA leave but as paid leave available and the school district shall maintain the employee's group health insurance and restore the employee to the same or equivalent job, including other benefits, at the conclusion of the leave.

- D. The entire period of leave taken under the special rules will be counted as leave. The school district will continue to fulfill the school district's leave responsibilities and obligations, including the obligation to continue the employee's health insurance and other benefits, if an instructional employee's leave entitlement ends before the involuntary leave period expires.

IV. OTHER

- A. The provisions of this policy are intended to comply with applicable law, including the FMLA and applicable regulations. Any terms used from the FMLA will have the same meaning as defined by the FMLA and/or applicable regulations. To the extent that this policy is ambiguous or contradicts applicable law, the language of the applicable law will prevail.
- B. The requirements stated in the collective bargaining agreement between employees in a certified collective bargaining unit and the school district regarding family and medical leaves (if any) shall be followed.

V. DISSEMINATION OF POLICY

- A. This policy or a poster prepared by the U.S. Department of Labor shall be conspicuously posted in each school district building in areas accessible to employees.
- B. This policy will be reviewed at least annually for compliance with state and federal law.

ADOPTED: July 12, 2004

AMENDED: October 9, 2006

AMENDED: October 12, 2009

AMENDED: November 8, 2010

AMENDED: July 11, 2016

AMENDED: May 8, 2017

AMENDED: December 12, 2022

WAYZATA PUBLIC SCHOOLS

Independent School District 284

Wayzata, Minnesota

LAST REVIEWED: December 8, 2022

510 TITLE IX SEX NONDISCRIMINATION POLICY, GRIEVANCE PROCEDURE AND PROCESS

I. PURPOSE

The purpose of this policy is to provide equal educational opportunity for all students and to prohibit discrimination on the basis of sex. Students are protected from discrimination on the basis of sex pursuant to Title IX of the Education Amendments of 1972 and the Minnesota Human Rights Act.

II. GENERAL STATEMENT OF POLICY

- A. The District does not discriminate on the basis of sex in its education programs or activities, and it is required by Title IX of the Education Amendments Act of 1972, and its implementing regulations, not to discriminate in such a manner. The requirement not to discriminate in its education program or activity extends to admission and employment. The school district is committed to maintaining an education and work environment that is free from discrimination based on sex, including sexual harassment.
- B. The District prohibits sexual harassment that occurs within its education programs and activities. When the school district has actual knowledge of sexual harassment in its education program or activity against a person in the United States, it shall promptly respond in a manner that is not deliberately indifferent.
- C. This policy applies to sexual harassment that occurs within the school district's education programs and activities and that is committed by a school district employee, student, or other members of the school community. This policy does not apply to sexual harassment that occurs off school grounds, in a private setting, and outside the scope of the school district's education programs and activities. This policy does not apply to sexual harassment that occurs outside the geographic boundaries of the United States, even if the sexual harassment occurs in the school district's education programs or activities.
- D. Any student, parent, or guardian having questions regarding the application of Title IX and its regulations and/or this policy and grievance process should discuss them with the Title IX Coordinator. The school district's Title IX Coordinator is:

Stacie Vos, Executive, Director of Human Resources, 763-745-5014, 210 County Road 101 North, Wayzata, MN 55391, Stacie.Vos@wayzataschools.org

Questions relating solely to Title IX and its regulations may be referred to the Title IX Coordinator, the Assistant Secretary for Civil Rights of the United States Department of

WAYZATA PUBLIC SCHOOLS

Independent School District

284 Wayzata Minnesota

Education, or both.

- E. The effective date of this policy is August 14, 2020 and applies to alleged violations of this policy occurring on or after August 14, 2020.

III. DEFINITIONS

- A. “Actual knowledge” means notice of sexual harassment or allegations of sexual harassment to the school district’s Title IX Coordinator or to any employee of the school district. Imputation of knowledge based solely on vicarious liability or constructive notice is insufficient to constitute actual knowledge. This standard is not met when the only official of the school district with actual knowledge is the respondent.
- B. “Complainant” means a person who is alleged to be the victim of conduct that could constitute sexual harassment under Title IX. A Title IX Coordinator who signs a formal complaint is not a complainant unless the Title IX Coordinator is alleged to be the victim of the conduct described in the formal complaint.
- C. “Day” or “days” means, unless expressly stated otherwise, business days (i.e. day(s) that the school district office is open for normal operating hours, Monday - Friday, excluding State-recognized holidays).
- D. “Deliberately indifferent” means clearly unreasonable in light of the known circumstances. The school district is deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.
- E. “Education program or activity” means locations, events, or circumstances for which the school district exercises substantial control over both the respondent and the context in which the sexual harassment occurs and includes school district education programs or activities that occur on or off of school district property.
- F. “Formal complaint” means a document filed by a complainant or signed by the Title IX Coordinator alleging sexual harassment against a respondent and requesting that the school district investigate the allegation of sexual harassment.
 - 1. A formal complaint filed by a complainant must be a physical document or an electronic submission. The formal complaint must contain the complainant’s physical or digital signature, or otherwise indicate that the complainant is the person filing the formal complaint, and must be submitted to the Title IX Coordinator in person, by mail, or by email.
 - 2. A formal complaint shall state that, at the time of filing the formal complaint, the complainant was participating in, or attempting to participate in, an education program or activity of the school district with which the formal complaint is filed.

- G. “Informal resolution” means options for resolving a formal complaint that do not involve a full investigation and adjudication. Informal resolution may encompass a broad range of conflict resolution strategies, including mediation or restorative justice.
- H. “Relevant questions” and “relevant evidence” are questions, documents, statements, or information that are related to the allegations raised in a formal complaint. Relevant evidence includes evidence that is both inculpatory and exculpatory. Questions and evidence about the complainant’s sexual predisposition or prior sexual behavior are not relevant, unless such questions and evidence about the complainant’s prior sexual behavior are offered to prove that someone other than the respondent committed the conduct alleged by the complainant, or if the questions and evidence concern specific incidents of the complainant’s prior sexual behavior with respect to the respondent and are offered to prove consent.
- I. “Remedies” means actions designed to restore or preserve the complainant’s equal access to education after a respondent is found responsible. Remedies may include the same individualized services that constitute supportive measures, but need not be non-punitive or non-disciplinary, nor must they avoid burdening the respondent.
- J. “Respondent” means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment under Title IX.
- K. “Sexual harassment” means any of three types of misconduct on the basis of sex that occurs in a school district education program or activity and is committed against a person in the United States:
 - 1. *Quid pro quo* harassment by a school district employee (conditioning the provision of an aid, benefit, or service of the school district on an individual's participation in unwelcome sexual conduct);
 - 2. Unwelcome conduct that a reasonable person would find so severe, pervasive, and objectively offensive that it denies a person equal educational access; or
 - 3. Any instance of sexual assault (as defined in the Clery Act, 20 U.S.C. §1092(f)(6)A(v)), dating violence, domestic violence, or stalking (as defined in the Violence Against Women Act, 34 U.S.C. §12291).
- L. “Supportive measures” means individualized services provided to the complainant or respondent without fee or charge that are reasonably available, non-punitive, non-disciplinary, not unreasonably burdensome to the other party, and designed to ensure equal educational access, protect safety, and deter sexual harassment. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, alternative educational services as defined under Minn. Stat. § 121A.41, as amended, mutual restrictions on contact between the parties, changes in work locations, leaves of absence, increased security and monitoring of certain areas of the school district buildings

or property, and other similar measures.

- M. “Title IX Personnel” means any person who addresses, works on, or assists with the school district’s response to a report of sexual harassment or formal complaint, and includes persons who facilitate informal resolutions. The following are considered Title IX Personnel:
1. “Title IX Coordinator” means an employee of the school district that coordinates the school district’s efforts to comply with and carry out its responsibilities under Title IX. The Title IX Coordinator is responsible for acting as the primary contact for the parties and ensuring that the parties are provided with all notices, evidence, reports, and written determinations to which they are entitled under this policy and grievance process. The Title IX Coordinator is also responsible for effective implementation of any supportive measures or remedies. The Title IX Coordinator must be free from conflicts of interest and bias when administering the grievance process.
 2. “Investigator” means a person who investigates a formal complaint. The investigator of a formal complaint may not be the same person as the Decision-maker or the Appellate Decision-maker. The Investigator may be a school district employee, school district official, or a third party designated by the school district.
 3. “Decision-maker” means a person who makes a determination regarding responsibility after the investigation has concluded. The Decision-maker cannot be the same person as the Title IX Coordinator, the Investigator, or the Appellate Decision-maker.
 4. “Appellate Decision-maker” means a person who considers and decides appeals of determinations regarding responsibility and dismissals of formal complaints. The Appellate Decision-maker cannot be the same person as the Title IX Coordinator, Investigator, or Decision-maker. The Appellate Decision-maker may be a school district employee, or a third party designated by the school district.
 5. The superintendent of the District may delegate functions assigned to a specific school district employee under this policy, including but not limited to the functions assigned to the Title IX Coordinator, Investigator, Decision-maker, Appellate Decision-maker, and facilitator of informal resolution processes, to any suitably qualified individual and such delegation may be rescinded by the superintendent at any time. The District may also, in its discretion, appoint suitably qualified persons who are not school district employees to fulfill any function under this policy, including, but not limited to, Investigator, Decision-maker, Appellate Decision-maker, and facilitator of informal resolution processes.

IV. BASIC REQUIREMENTS FOR GRIEVANCE PROCESS

A. Equitable Treatment

1. The District shall treat complainants and respondents equitably. However, equality or parity with respect to supportive measures provided to complainants and respondents is not required.
2. The District will not impose any disciplinary sanctions or take any other actions against a respondent that do not constitute supportive measures until it has completed this grievance process and the respondent has been found responsible.
3. The District will provide appropriate remedies to the complainant any time a respondent is found responsible.

B. Objective and Unbiased Evaluation of Complaints

1. Title IX Personnel, including the Title IX Coordinator, Investigator, Decision-maker, and Appellate Decision-maker, shall be free from conflicts of interest or bias for or against complainants or respondents generally or a specific complainant or respondent.
2. Throughout the grievance process, Title IX Personnel will objectively evaluate all relevant evidence, inculpatory and exculpatory, and shall avoid credibility determinations based solely on a person's status as a complainant, respondent, or witness.

- C. Title IX Personnel will presume that the respondent is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.

D. Confidentiality

The District will keep confidential the identity of any individual who has made a report or complaint of sex discrimination, including any individual who has made a report or filed a formal complaint of sexual harassment, any complainant, any individual who has been reported to be the perpetrator of sex discrimination, any respondent, and any witness, except as may be permitted by the Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. § 1232g, or FERPA's regulations, and State law under Minn. Stat. § 13.32 34 C.F.R. Part 99, or as required by law, or to carry out the purposes of 34 C.F.R. Part 106, including the conduct of any investigation, hearing, or judicial proceeding arising thereunder (i.e., the school district's obligation to maintain confidentiality shall not impair or otherwise affect the complainants and respondents receipt of the information to which they are entitled with respect to the investigative record and determination of responsibility).

E. Right to an Advisor; Right to a Support Person

Complainants and respondents have the right, at their own expense, to be assisted by an advisor

of their choice during all stages of any grievance proceeding, including all meetings and investigative interviews. The advisor may be, but is not required to be, an attorney. In general, an advisor is not permitted to speak for or on behalf of a complainant or respondent, appear in lieu of complainant or respondent, participate as a witness, or participate directly in any other manner during any phase of the grievance process.

A complainant or respondent with a disability may be assisted by a support person throughout the grievance process, including all meetings and investigative interviews, if such accommodation is necessary. A support person may be a friend, family member, or any individual who is not otherwise a potential witness. The support person is not permitted to speak for or on behalf of a complainant or respondent, appear in lieu of complainant or respondent, participate as a witness, or participate directly in any other manner during any phase of the grievance process.

F. Notice

The District will send written notice of any investigative interviews or meetings to any party whose participation is invited or expected. The written notice will include the date, time, location, participants, and purpose of the meeting or interview, and will be provided to allow sufficient time for the party to prepare to participate.

G. Consolidation

The District may, in its discretion, consolidate formal complaints as to allegations of sexual harassment against more than one respondent, or by more than one complainant against one or more respondents, or by one party against the other party, where the allegations of sexual harassment arise out of the same facts or circumstances.

H. Evidence

1. During the grievance process, the District will not require, allow, rely upon, or otherwise use questions or evidence that constitute or seek disclosure of information protected under a legally recognized privilege, unless the person holding such privilege has waived the privilege.
2. The District shall not access, consider, disclose, or otherwise use a party's medical, psychological, and similar treatment records unless the school district obtains the party's voluntary, written consent.

I. Burden of Proof

1. The burden of gathering evidence and the burden of proof shall remain upon the school district and not upon the parties.

2. The grievance process shall use a preponderance of the evidence standard (i.e. whether it is more likely than not that the respondent engaged in sexual harassment) for all formal complaints of sexual harassment, including when school district employees are respondents.

J. Timelines

1. Any informal resolution process must be completed within thirty (30) calendar days following the parties' agreement to participate in such informal process.
2. An appeal of a determination of responsibility or of a decision dismissing a formal complaint must be received by the school district within five (5) days of the date the determination of responsibility or dismissal was provided to the parties.
3. Any appeal of a determination of responsibility or of a dismissal will be decided within thirty (30) calendar days of the day the appeal was received by the School District.
4. The District will seek to conclude the grievance process, including any appeal, within 120 calendar days of the date the formal complaint was received by the District.
5. Although the District strives to adhere to the timelines described above, in each case, the school district may extend the time frames for good cause. Good cause may include, without limitation: the complexity of the allegations; the severity and extent of the alleged misconduct; the number of parties, witnesses, and the types of other evidence (e.g., forensic evidence) involved; the availability of the parties, advisors, witnesses, and evidence (e.g., forensic evidence); concurrent law enforcement activity; intervening school district holidays, breaks, or other closures; the need for language assistance or accommodation of disabilities; and/or other unforeseen circumstances.

K. Potential Remedies and Disciplinary Sanctions

1. The following is the range of possible remedies that the school district may provide a complainant and disciplinary sanctions that the school district might impose upon a respondent, following determination of responsibility: counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, mutual or unilateral restrictions on contact between the parties, changes in work locations, leaves of absence, monitoring of certain areas of the school district buildings or property, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge.
2. If the Decision-maker determines a student-respondent is responsible for violating this policy, the Decision-maker will recommend appropriate remedies, including disciplinary sanctions/consequences. The Title IX Coordinator will notify the

superintendent of the recommended remedies, such that an authorized administrator can consider the recommendation(s) and implement appropriate remedies in compliance with MSBA Model Policy 506 – Student Discipline. The discipline of a student-respondent must comply with the applicable provisions of Minnesota Pupil Fair Dismissal Act, the Individuals with Disabilities Education Improvement Act (IDEA) and/or Section 504 of the Rehabilitation Act of 1972, and their respective implementing regulations.

V. REPORTING PROHIBITED CONDUCT

- a. Any student who believes they have been the victim of unlawful sex discrimination or sexual harassment, or any person (including the parent of a student) with actual knowledge of conduct which may constitute unlawful sex discrimination or sexual harassment toward a student should report the alleged acts as soon as possible to the Title IX Coordinator.
- b. Any employee of the District who has experienced, has actual knowledge of, or has witnessed unlawful sex discrimination, including sexual harassment, or who otherwise becomes aware of unlawful sex discrimination, including sexual harassment, must promptly report the allegations to the Title IX Coordinator without screening or investigating the report or allegations.
- c. A report of unlawful sex discrimination or sexual harassment may be made at any time, including during non-business hours, and may be made in person, by mail, by telephone, or by e-mail using the Title IX Coordinator’s contact information. A report may also be made by any other means that results in the Title IX Coordinator receiving the person’s verbal or written report.
- d. Sexual harassment may constitute both a violation of this policy and criminal law. To the extent the alleged conduct may constitute a crime, the District may report the alleged conduct to law enforcement authorities. The school district encourages complainants to report criminal behavior to the police immediately.

VI. INITIAL RESPONSE AND ASSESSMENT BY THE TITLE IX COORDINATOR

- A. When the Title IX Coordinator receives a report, the Title IX Coordinator shall promptly contact the complainant confidentially to discuss the availability of supportive measures, consider the complainant’s wishes with respect to supportive measures, inform the complainant of the availability of supportive measures with or without the filing of a formal complaint, and explain to the complainant the process for filing a formal complaint.
- B. The District will offer supportive measures to the complainant whether or not the complainant decides to make a formal complaint. The District must maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the school district’s ability to provide

the supportive measures. The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.

- C. If the complainant does not wish to file a formal complaint, the allegations will not be investigated by the District unless the Title IX Coordinator determines that signing a formal complaint to initiate an investigation over the complainant's wishes is not clearly unreasonable in light of the known circumstances.
- D. Upon receipt of a formal complaint, the school district must provide written notice of the formal complaint to the known parties with sufficient time to prepare a response before any initial interview. This written notice must contain:
 - 1. The allegations of sexual harassment, including sufficient details known at the time, the identities of the parties involved in the incident (if known), the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident, if known;
 - 2. A statement that the respondent is presumed not responsible for the alleged conduct and that a determination regarding responsibility will be made at the conclusion of the grievance process;
 - 3. A statement explaining that the parties may have an advisor of their choice, who may be, but is not required to be, an attorney;
 - 4. A statement that the parties may inspect and review evidence gathered pursuant to this policy;
 - 5. A statement informing the parties of any code of conduct provision that prohibits knowingly making false statements or knowingly submitting false information; and
 - 6. A copy of this policy.

VII. STATUS OF RESPONDENT DURING PENDENCY OF FORMAL COMPLAINT

A. Emergency Removal of a Student

- 1. The District may remove a student-respondent from an education program or activity of the school district on an emergency basis before a determination regarding responsibility is made if:
 - a. The District undertakes an individualized safety and risk analysis;
 - b. The District determines that an immediate threat to the physical health or

safety of any student or other individual arising from the allegations of sexual harassment justifies removal of the student-respondent; and

- c. The District determines if the student-respondent poses such a threat, it will so notify the student-respondent and the student-respondent will have an opportunity to challenge the decision immediately following the removal. In determining whether to impose emergency removal measures, the Title IX Coordinator shall consult related school district policies, including MSBA Model Policy 506 – Student Discipline. The school district must take into consideration applicable requirements of the Individuals with Disabilities Education Act and Section 504 of the Rehabilitation Act of 1973, prior to removing a special education student or Section 504 student on an emergency basis.

B. Employee Administrative Leave

The District may place a non-student employee on administrative leave during the pendency of the grievance process of a formal complaint. Such leave will typically be paid leave unless circumstances justify unpaid leave in compliance with legal requirements. The school district must take into consideration applicable requirements of Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act prior to removing an individual with a qualifying disability.

VIII. INFORMAL RESOLUTION OF A FORMAL COMPLAINT

- A. At any time prior to reaching a determination of responsibility, informal resolution may be offered and facilitated by the school district at the school district's discretion, but only after a formal complaint has been received by the school district.
- B. The District may not require as a condition of enrollment or continued enrollment, or of employment or continued employment, or enjoyment of any other right, waiver of the right to a formal investigation and adjudication of formal complaints of sexual harassment.
- C. The informal resolution process may not be used to resolve allegations that a school district employee sexually harassed a student.
- D. The District will not facilitate an informal resolution process without both parties' agreement, and will obtain their voluntary, written consent. The school district will provide to the parties a written notice disclosing the allegations, the requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations, the parties' right to withdraw from the informal resolution process, and any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared.

- E. At any time prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint.

IX. DISMISSAL OF A FORMAL COMPLAINT

- A. Under federal law, the school district must dismiss a Title IX complaint, or a portion thereof, if the conduct alleged in a formal complaint or a portion thereof:
 - 1. Would not meet the definition of sexual harassment, even if proven;
 - 2. Did not occur in the school district's education program or activity; or
 - 3. Did not occur against a person in the United States.
- B. The District may, in its discretion, dismiss a formal complaint or allegations therein if:
 - 1. The complainant informs the Title IX Coordinator in writing that the complainant desires to withdraw the formal complaint or allegations therein;
 - 2. The respondent is no longer enrolled or employed by the school district; or
 - 3. Specific circumstances prevent the school district from gathering sufficient evidence to reach a determination.
- C. The District shall provide written notice to both parties of a dismissal. The notice must include the reasons for the dismissal.
- D. Dismissal of a formal complaint or a portion thereof does not preclude the school district from addressing the underlying conduct in any manner that the school district deems appropriate.

X. INVESTIGATION OF A FORMAL COMPLAINT

- A. If a formal complaint is received by the District, the school district will assign or designate an Investigator to investigate the allegations set forth in the formal complaint.
- B. If during the course of the investigation the school district decides to investigate any allegations about the complainant or respondent that were not included in the written notice of a formal complaint provided to the parties, the school district must provide notice of the additional allegations to the known parties.
- C. When a party's participation is invited or expected in an investigative interview, the Investigator will coordinate with the Title IX Coordinator to provide written notice to the party of the date,

time, location, participants, and purposes of the investigative interview with sufficient time for the party to prepare.

- D. During the investigation, the Investigator must provide the parties with an equal opportunity to present witnesses for interviews, including fact witnesses and expert witnesses, and other inculpatory and exculpatory evidence.
- E. Prior to the completion of the investigative report, the Investigator, through the Title IX Coordinator, will provide the parties and their advisors (if any) with an equal opportunity to inspect and review any evidence directly related to the allegations. The evidence shall be provided in electronic format or hard copy and shall include all relevant evidence, evidence upon which the school district does not intend to rely in reaching a determination regarding responsibility, and any inculpatory or exculpatory evidence whether obtained from a party or another source. The parties will have ten (10) days to submit a written response, which the Investigator will consider prior to completion of the investigative report.
- F. The Investigator will prepare a written investigative report that fairly summarizes the relevant evidence. The investigative report may include credibility determinations that are not based on a person's status as a complainant, respondent or witness. The school district will send the parties and their advisors (if any) a copy of the report in electronic format or hard copy, for their review and written response at least ten (10) days prior to a determination of responsibility.

XI. DETERMINATION REGARDING RESPONSIBILITY

- A. After the school district has sent the investigative report to both parties and before the school district has reached a determination regarding responsibility, the Decision-maker must afford each party the opportunity to submit written, relevant questions that a party wants asked of any party or witness.
- B. The Decision-maker must provide the relevant questions submitted by the parties to the other parties or witnesses to whom the questions are offered, and then provide each party with the answers, and allow for additional, limited follow-up questions from each party.
- C. The Decision-maker must explain to the party proposing the questions any decision to exclude a question as not relevant.
- D. When the exchange of questions and answers has concluded, the Decision-maker must issue a written determination regarding responsibility that applies the preponderance of the evidence standard to the facts and circumstances of the formal complaint. The written determination of responsibility must include the following:
 - 1. Identification of the allegations potentially constituting sexual harassment;
 - 2. A description of the procedural steps taken from the receipt of the formal complaint

- through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather other evidence;
3. Findings of fact supporting the determination;
 4. Conclusions regarding the application of the school district's code of conduct to the facts;
 5. A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the school district imposes on the respondent, and whether remedies designed to restore or preserve equal access to the recipient's education program or activity will be provided by the school district to the complainant; and
 6. The school district's procedures and permissible bases for the complainant and respondent to appeal and the date by which an appeal must be made.
- E. In determining appropriate disciplinary sanctions, the Decision-maker should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved, and the context in which the alleged incident occurred.
- F. The written determination of responsibility must be provided to the parties simultaneously.
- G. The Title IX Coordinator is responsible for the effective implementation of any remedies.
- H. The determination regarding responsibility becomes final either on the date that the school district provides the parties with the written determination of the result of the appeal, if an appeal is filed, or if an appeal is not filed, the date on which an appeal would no longer be considered timely.

XII. APPEALS

- A. The school district shall offer the parties an opportunity to appeal a determination regarding responsibility or the school district's dismissal of a formal complaint or any allegations therein, on the following bases:
1. A procedural irregularity that affected the outcome of the matter (e.g., a material deviation from established procedures);
 2. New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; and
 3. The Title IX Coordinator, Investigator, or Decision-maker had a conflict of interest or

bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.

- B. If notice of an appeal is timely received by the school district, the school district will notify the parties in writing of the receipt of the appeal, assign or designate the Appellate Decision-maker, and give the parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome.
- C. After reviewing the parties' written statements, the Appellate Decision-maker must issue a written decision describing the result of the appeal and the rationale for the result.
- D. The written decision describing the result of the appeal must be provided simultaneously to the parties.
- E. The decision of the Appellate Decision-maker is final. No further review beyond the appeal is permitted.

XIII. RETALIATION PROHIBITED

- A. Neither the school district nor any other person may intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or privilege secured by Title IX, its implementing regulations, or this policy, or because the individual made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under this policy. Intimidation, threats, coercion, or discrimination, including charges against an individual for code of conduct violations that do not involve sex discrimination or sexual harassment, but arise out of the same facts or circumstances as a report or complaint of sex discrimination, or a report or formal complaint of sexual harassment, for the purpose of interfering with any right or privilege secured by Title IX, its implementing regulations, or this policy, constitutes retaliation. Retaliation against a person for making a report of sexual harassment, filing a formal complaint, or participating in an investigation, constitutes a violation of this policy that can result in the imposition of disciplinary sanctions/consequences and/or other appropriate remedies.
- B. Any person may submit a report or formal complaint alleging retaliation in the manner described in this policy and it will be addressed in the same manner as other complaints of sexual harassment or sex discrimination.
- C. Charging an individual with violation of school district policies for making a materially false statement in bad faith in the course of a grievance proceeding under this policy shall not constitute retaliation, provided, however, that a determination regarding responsibility, alone, is not sufficient to conclude that any party made a materially false statement in bad faith.

XIV. TRAINING

- A. The school district shall ensure that Title IX Personnel receive appropriate training. The training shall include instruction on:
 - 1. The Title IX definition of sexual harassment;
 - 2. The scope of the school district's education program or activity;
 - 3. How to conduct an investigation and grievance process, appeals, and informal resolution processes, as applicable;
 - 4. How to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias;
 - 5. For Decision-makers, training on issues of relevance of questions and evidence, including when questions and evidence about the complainant's prior sexual behavior are not relevant; and
 - 6. For Investigators, training on issues of relevance, including the creation of an investigative report that fairly summarizes relevant evidence.
- B. The training materials will not rely on sex stereotypes and must promote impartial investigations and adjudications of formal complaints.
- C. Materials used to train Title IX Personnel must be posted on the school district's website. If the school district does not have a website, it must make the training materials available for public inspection upon request.

XIV. DISSEMINATION OF POLICY

- A. This policy shall be made available to all students, parents/guardians of students, school district employee, and employee unions.
- B. The school district shall conspicuously post the name of the Title IX Coordinator, including office address, telephone number, and work email address on its website and in each handbook that it makes available to parents, employees, students, unions, or applicants.
- C. The school district must provide applicants for admission and employment, students, parents or legal guardians of secondary school students, employees, and all unions holding collective bargaining agreements with the school district, with the following:
 - 1. The name or title, office address, electronic mail address, and telephone number of the Title IX Coordinator;

2. Notice that the school district does not discriminate on the basis of sex in the education program or activity that it operates, and that it is required by Title IX not to discriminate in such a manner;
3. A statement that the requirement not to discriminate in the education program or activity extends to admission and employment, and that inquiries about the application of Title IX may be referred to the Title IX Coordinator, to the Assistant Secretary for Civil Rights of the United States Department of Education, or both; and
4. Notice of the school district's grievance procedures and grievance process contained in this policy, including how to report or file a complaint of sex discrimination, how to report or file a formal complaint of sexual harassment, and how the school district will respond.

XV. RECORDKEEPING

- A. The District must create, and maintain for a period of seven calendar years, records of any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment. In each instance, the school district must document:
 1. The basis for the school district's conclusion that its response to the report or formal complaint was not deliberately indifferent;
 2. The measures the school district has taken that are designed to restore or preserve equal access to the school district's education program or activity; and
 3. If the school district does not provide a complainant with supportive measures, then it must document the reasons why such a response was not clearly unreasonable in light of the known circumstances. Such a record must be maintained for a period of seven years.
 4. The documentation of certain bases or measures does not limit the recipient in the future from providing additional explanations or detailing additional measures taken.
- B. The District must also maintain for a period of seven calendar years records of:
 1. Each sexual harassment investigation including any determination regarding responsibility, any disciplinary sanctions imposed on the respondent, and any remedies provided to the complainant designed to restore or preserve equal access to the recipient's education program or activity;
 2. Any appeal and the result therefrom;

3. Any informal resolution and the result therefrom; and
4. All materials used to train Title IX Personnel.

Legal References: Minn. Stat. § 121A.04 (Athletic Programs; Sex Discrimination)
Minn. Stat. § 121A.40 – 121A.575 (Minnesota Pupil Fair Dismissal Act)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)
34 C.F.R. Part 106 (Implementing Regulations of Title IX)
20 U.S.C. § 1400, *et seq.* (Individuals with Disabilities Education Improvement Act of 2004)
29 U.S.C. § 794 (Section 504 of the Rehabilitation Act of 1973)
42 U.S.C. § 12101, *et seq.* (Americans with Disabilities Act of 1990, as amended)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act of 1974)
20 U.S.C. § 1092 *et seq.* (Jeanne Clery Disclosure of Campus Security and Campus Crime Statistics Act (“Clery Act”))

ADOPTED: November 8, 2004

AMENDED: October 13, 2014

AMENDED: December 12, 2016

AMENDED: September 14, 2020

AMENDED: December 12, 2022

LAST REVIEWED: December 8, 2022

510 TITLE IX SEX NONDISCRIMINATION POLICY, GRIEVANCE PROCEDURE AND PROCESS

I. PURPOSE

The purpose of this policy is to provide equal educational opportunity for all students and to prohibit discrimination on the basis of sex. Students are protected from discrimination on the basis of sex pursuant to Title IX of the Education Amendments of 1972 and the Minnesota Human Rights Act.

II. GENERAL STATEMENT OF POLICY

- A. The school district does not discriminate on the basis of sex in its education programs or activities, and it is required by Title IX of the Education Amendments Act of 1972, and its implementing regulations, not to discriminate in such a manner. The requirement not to discriminate in its education program or activity extends to admission and employment. The school district is committed to maintaining an education and work environment that is free from discrimination based on sex, including sexual harassment.
- B. The school district prohibits sexual harassment that occurs within its education programs and activities. When the school district has actual knowledge of sexual harassment in its education program or activity against a person in the United States, it shall promptly respond in a manner that is not deliberately indifferent.
- C. This policy applies to sexual harassment that occurs within the school district's education programs and activities and that is committed by a school district employee, student, or other members of the school community. This policy does not apply to sexual harassment that occurs off school grounds, in a private setting, and outside the scope of the school district's education programs and activities. This policy does not apply to sexual harassment that occurs outside the geographic boundaries of the United States, even if the sexual harassment occurs in the school district's education programs or activities.
- D. Any student, parent, or guardian having questions regarding the application of Title IX and its regulations and/or this policy and grievance process should discuss them with the Title IX Coordinator. The school district's Title IX Coordinator is:

Stacie Vos, Executive, Director of Human Resources, 763-745-5014, 210 County Road 101 North, Wayzata, MN 55391, Stacie.Vos@wayzataschools.org

Questions relating solely to Title IX and its regulations may be referred to the Title IX Coordinator, the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

- E. The effective date of this policy is August 14, 2020 and applies to alleged violations of this policy occurring on or after August 14, 2020.

III. DEFINITIONS

- A. “Actual knowledge” means notice of sexual harassment or allegations of sexual harassment to the school district’s Title IX Coordinator or to any employee of the school district. Imputation of knowledge based solely on vicarious liability or constructive notice is insufficient to constitute actual knowledge. This standard is not met when the only official of the school district with actual knowledge is the respondent.
- B. “Complainant” means a person who is alleged to be the victim of conduct that could constitute sexual harassment under Title IX. A Title IX Coordinator who signs a formal complaint is not a complainant unless the Title IX Coordinator is alleged to be the victim of the conduct described in the formal complaint.
- C. “Day” or “days” means, unless expressly stated otherwise, business days (i.e. day(s) that the school district office is open for normal operating hours, Monday - Friday, excluding State-recognized holidays).
- D. “Deliberately indifferent” means clearly unreasonable in light of the known circumstances. The school district is deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.
- E. “Education program or activity” means locations, events, or circumstances for which the school district exercises substantial control over both the respondent and the context in which the sexual harassment occurs and includes school district education programs or activities that occur on or off of school district property.
- F. “Formal complaint” means a document filed by a complainant or signed by the Title IX Coordinator alleging sexual harassment against a respondent and requesting that the school district investigate the allegation of sexual harassment.
 - 1. A formal complaint filed by a complainant must be a physical document or an electronic submission. The formal complaint must contain the complainant’s physical or digital signature, or otherwise indicate that the complainant is the person filing the formal complaint, and must be submitted to the Title IX Coordinator in person, by mail, or by email.
 - 2. A formal complaint shall state that, at the time of filing the formal complaint, the complainant was participating in, or attempting to participate in, an education program or activity of the school district with which the formal complaint is filed.

- G. “Informal resolution” means options for resolving a formal complaint that do not involve a full investigation and adjudication. Informal resolution may encompass a broad range of conflict resolution strategies, including mediation or restorative justice.
- H. “Relevant questions” and “relevant evidence” are questions, documents, statements, or information that are related to the allegations raised in a formal complaint. Relevant evidence includes evidence that is both inculpatory and exculpatory. Questions and evidence about the complainant’s sexual predisposition or prior sexual behavior are not relevant, unless such questions and evidence about the complainant’s prior sexual behavior are offered to prove that someone other than the respondent committed the conduct alleged by the complainant, or if the questions and evidence concern specific incidents of the complainant’s prior sexual behavior with respect to the respondent and are offered to prove consent.
- I. “Remedies” means actions designed to restore or preserve the complainant’s equal access to education after a respondent is found responsible. Remedies may include the same individualized services that constitute supportive measures, but need not be non-punitive or non-disciplinary, nor must they avoid burdening the respondent.
- J. “Respondent” means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment under Title IX.
- K. “Sexual harassment” means any of three types of misconduct on the basis of sex that occurs in a school district education program or activity and is committed against a person in the United States:
 - 1. *Quid pro quo* harassment by a school district employee (conditioning the provision of an aid, benefit, or service of the school district on an individual's participation in unwelcome sexual conduct);
 - 2. Unwelcome conduct that a reasonable person would find so severe, pervasive, and objectively offensive that it denies a person equal educational access; or
 - 3. Any instance of sexual assault (as defined in the Clery Act, 20 U.S.C. §1092(f)(6)A(v)), dating violence, domestic violence, or stalking (as defined in the Violence Against Women Act, 34 U.S.C. §12291).
- L. “Supportive measures” means individualized services provided to the complainant or respondent without fee or charge that are reasonably available, non-punitive, non-disciplinary, not unreasonably burdensome to the other party, and designed to ensure equal educational access, protect safety, and deter sexual harassment. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, alternative educational services as defined under Minn. Stat. § 121A.41, as amended, mutual restrictions on contact between the parties, changes in work locations, leaves of absence, increased security and monitoring of certain areas of the school district buildings

or property, and other similar measures.

- M. “Title IX Personnel” means any person who addresses, works on, or assists with the school district’s response to a report of sexual harassment or formal complaint, and includes persons who facilitate informal resolutions. The following are considered Title IX Personnel:
1. “Title IX Coordinator” means an employee of the school district that coordinates the school district’s efforts to comply with and carry out its responsibilities under Title IX. The Title IX Coordinator is responsible for acting as the primary contact for the parties and ensuring that the parties are provided with all notices, evidence, reports, and written determinations to which they are entitled under this policy and grievance process. The Title IX Coordinator is also responsible for effective implementation of any supportive measures or remedies. The Title IX Coordinator must be free from conflicts of interest and bias when administering the grievance process.
 2. “Investigator” means a person who investigates a formal complaint. The investigator of a formal complaint may not be the same person as the Decision-maker or the Appellate Decision-maker. The Investigator may be a school district employee, school district official, or a third party designated by the school district.
 3. “Decision-maker” means a person who makes a determination regarding responsibility after the investigation has concluded. The Decision-maker cannot be the same person as the Title IX Coordinator, the Investigator, or the Appellate Decision-maker.
 4. “Appellate Decision-maker” means a person who considers and decides appeals of determinations regarding responsibility and dismissals of formal complaints. The Appellate Decision-maker cannot be the same person as the Title IX Coordinator, Investigator, or Decision-maker. The Appellate Decision-maker may be a school district employee, or a third party designated by the school district.
 5. The superintendent of the school district may delegate functions assigned to a specific school district employee under this policy, including but not limited to the functions assigned to the Title IX Coordinator, Investigator, Decision-maker, Appellate Decision-maker, and facilitator of informal resolution processes, to any suitably qualified individual and such delegation may be rescinded by the superintendent at any time. The school district may also, in its discretion, appoint suitably qualified persons who are not school district employees to fulfill any function under this policy, including, but not limited to, Investigator, Decision-maker, Appellate Decision-maker, and facilitator of informal resolution processes.

IV. BASIC REQUIREMENTS FOR GRIEVANCE PROCESS

A. Equitable Treatment

1. The school district shall treat complainants and respondents equitably. However, equality or parity with respect to supportive measures provided to complainants and respondents is not required.
2. The school district will not impose any disciplinary sanctions or take any other actions against a respondent that do not constitute supportive measures until it has completed this grievance process and the respondent has been found responsible.
3. The school district will provide appropriate remedies to the complainant any time a respondent is found responsible.

B. Objective and Unbiased Evaluation of Complaints

1. Title IX Personnel, including the Title IX Coordinator, Investigator, Decision-maker, and Appellate Decision-maker, shall be free from conflicts of interest or bias for or against complainants or respondents generally or a specific complainant or respondent.
2. Throughout the grievance process, Title IX Personnel will objectively evaluate all relevant evidence, inculpatory and exculpatory, and shall avoid credibility determinations based solely on a person's status as a complainant, respondent, or witness.

- C. Title IX Personnel will presume that the respondent is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.

D. Confidentiality

The school district will keep confidential the identity of any individual who has made a report or complaint of sex discrimination, including any individual who has made a report or filed a formal complaint of sexual harassment, any complainant, any individual who has been reported to be the perpetrator of sex discrimination, any respondent, and any witness, except as may be permitted by the Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. § 1232g, or FERPA's regulations, and State law under Minn. Stat. § 13.32 34 C.F.R. Part 99, or as required by law, or to carry out the purposes of 34 C.F.R. Part 106, including the conduct of any investigation, hearing, or judicial proceeding arising thereunder (i.e., the school district's obligation to maintain confidentiality shall not impair or otherwise affect the complainants and respondents receipt of the information to which they are entitled with respect to the investigative record and determination of responsibility).

E. Right to an Advisor; Right to a Support Person

Complainants and respondents have the right, at their own expense, to be assisted by an advisor

of their choice during all stages of any grievance proceeding, including all meetings and investigative interviews. The advisor may be, but is not required to be, an attorney. In general, an advisor is not permitted to speak for or on behalf of a complainant or respondent, appear in lieu of complainant or respondent, participate as a witness, or participate directly in any other manner during any phase of the grievance process.

A complainant or respondent with a disability may be assisted by a support person throughout the grievance process, including all meetings and investigative interviews, if such accommodation is necessary. A support person may be a friend, family member, or any individual who is not otherwise a potential witness. The support person is not permitted to speak for or on behalf of a complainant or respondent, appear in lieu of complainant or respondent, participate as a witness, or participate directly in any other manner during any phase of the grievance process.

F. Notice

The school district will send written notice of any investigative interviews or meetings to any party whose participation is invited or expected. The written notice will include the date, time, location, participants, and purpose of the meeting or interview, and will be provided to allow sufficient time for the party to prepare to participate.

G. Consolidation

The school district may, in its discretion, consolidate formal complaints as to allegations of sexual harassment against more than one respondent, or by more than one complainant against one or more respondents, or by one party against the other party, where the allegations of sexual harassment arise out of the same facts or circumstances.

H. Evidence

1. During the grievance process, the school district will not require, allow, rely upon, or otherwise use questions or evidence that constitute or seek disclosure of information protected under a legally recognized privilege, unless the person holding such privilege has waived the privilege.
2. The school district shall not access, consider, disclose, or otherwise use a party's medical, psychological, and similar treatment records unless the school district obtains the party's voluntary, written consent.

I. Burden of Proof

1. The burden of gathering evidence and the burden of proof shall remain upon the school district and not upon the parties.

2. The grievance process shall use a preponderance of the evidence standard (i.e. whether it is more likely than not that the respondent engaged in sexual harassment) for all formal complaints of sexual harassment, including when school district employees are respondents.

J. Timelines

1. Any informal resolution process must be completed within thirty (30) calendar days following the parties' agreement to participate in such informal process.
2. An appeal of a determination of responsibility or of a decision dismissing a formal complaint must be received by the school district within five (5) days of the date the determination of responsibility or dismissal was provided to the parties.
3. Any appeal of a determination of responsibility or of a dismissal will be decided within thirty (30) calendar days of the day the appeal was received by the School District.
4. The school district will seek to conclude the grievance process, including any appeal, within 120 calendar days of the date the formal complaint was received by the School District.
5. Although the school district strives to adhere to the timelines described above, in each case, the school district may extend the time frames for good cause. Good cause may include, without limitation: the complexity of the allegations; the severity and extent of the alleged misconduct; the number of parties, witnesses, and the types of other evidence (e.g., forensic evidence) involved; the availability of the parties, advisors, witnesses, and evidence (e.g., forensic evidence); concurrent law enforcement activity; intervening school district holidays, breaks, or other closures; the need for language assistance or accommodation of disabilities; and/or other unforeseen circumstances.

K. Potential Remedies and Disciplinary Sanctions

1. The following is the range of possible remedies that the school district may provide a complainant and disciplinary sanctions that the school district might impose upon a respondent, following determination of responsibility: counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, mutual or unilateral restrictions on contact between the parties, changes in work locations, leaves of absence, monitoring of certain areas of the school district buildings or property, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge.
2. If the Decision-maker determines a student-respondent is responsible for violating this policy, the Decision-maker will recommend appropriate remedies, including disciplinary sanctions/consequences. The Title IX Coordinator will notify the

superintendent of the recommended remedies, such that an authorized administrator can consider the recommendation(s) and implement appropriate remedies in compliance with MSBA Model Policy 506 – Student Discipline. The discipline of a student- respondent must comply with the applicable provisions of Minnesota Pupil Fair Dismissal Act, the Individuals with Disabilities Education Improvement Act (IDEA) and/or Section 504 of the Rehabilitation Act of 1972, and their respective implementing regulations.

V. REPORTING PROHIBITED CONDUCT

- a. Any student who believes they have been the victim of unlawful sex discrimination or sexual harassment, or any person (including the parent of a student) with actual knowledge of conduct which may constitute unlawful sex discrimination or sexual harassment toward a student should report the alleged acts as soon as possible to the Title IX Coordinator.
- b. Any employee of the school district who has experienced, has actual knowledge of, or has witnessed unlawful sex discrimination, including sexual harassment, or who otherwise becomes aware of unlawful sex discrimination, including sexual harassment, must promptly report the allegations to the Title IX Coordinator without screening or investigating the report or allegations.
- c. A report of unlawful sex discrimination or sexual harassment may be made at any time, including during non-business hours, and may be made in person, by mail, by telephone, or by e-mail using the Title IX Coordinator’s contact information. A report may also be made by any other means that results in the Title IX Coordinator receiving the person’s verbal or written report.
- d. Sexual harassment may constitute both a violation of this policy and criminal law. To the extent the alleged conduct may constitute a crime, the School District may report the alleged conduct to law enforcement authorities. The school district encourages complainants to report criminal behavior to the police immediately.

VI. INITIAL RESPONSE AND ASSESSMENT BY THE TITLE IX COORDINATOR

- A. When the Title IX Coordinator receives a report, the Title IX Coordinator shall promptly contact the complainant confidentially to discuss the availability of supportive measures, consider the complainant’s wishes with respect to supportive measures, inform the complainant of the availability of supportive measures with or without the filing of a formal complaint, and explain to the complainant the process for filing a formal complaint .
- B. The school district will offer supportive measures to the complainant whether or not the complainant decides to make a formal complaint. The school district must maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the school district’s ability to provide

the supportive measures. The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.

- C. If the complainant does not wish to file a formal complaint, the allegations will not be investigated by the school district unless the Title IX Coordinator determines that signing a formal complaint to initiate an investigation over the complainant's wishes is not clearly unreasonable in light of the known circumstances.
- D. Upon receipt of a formal complaint, the school district must provide written notice of the formal complaint to the known parties with sufficient time to prepare a response before any initial interview. This written notice must contain:
 - 1. The allegations of sexual harassment, including sufficient details known at the time, the identities of the parties involved in the incident (if known), the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident, if known;
 - 2. A statement that the respondent is presumed not responsible for the alleged conduct and that a determination regarding responsibility will be made at the conclusion of the grievance process;
 - 3. A statement explaining that the parties may have an advisor of their choice, who may be, but is not required to be, an attorney;
 - 4. A statement that the parties may inspect and review evidence gathered pursuant to this policy;
 - 5. A statement informing the parties of any code of conduct provision that prohibits knowingly making false statements or knowingly submitting false information; and
 - 6. A copy of this policy.

VII. STATUS OF RESPONDENT DURING PENDENCY OF FORMAL COMPLAINT

A. Emergency Removal of a Student

- 1. The school district may remove a student-respondent from an education program or activity of the school district on an emergency basis before a determination regarding responsibility is made if:
 - a. The school district undertakes an individualized safety and risk analysis;
 - b. The school district determines that an immediate threat to the physical health or

safety of any student or other individual arising from the allegations of sexual harassment justifies removal of the student-respondent; and

- c. The school district determines the student-respondent poses such a threat, it will so notify the student-respondent and the student-respondent will have an opportunity to challenge the decision immediately following the removal. In determining whether to impose emergency removal measures, the Title IX Coordinator shall consult related school district policies, including MSBA Model Policy 506 – Student Discipline. The school district must take into consideration applicable requirements of the Individuals with Disabilities Education Act and Section 504 of the Rehabilitation Act of 1973, prior to removing a special education student or Section 504 student on an emergency basis.

B. Employee Administrative Leave

The school district may place a non-student employee on administrative leave during the pendency of the grievance process of a formal complaint. Such leave will typically be paid leave unless circumstances justify unpaid leave in compliance with legal requirements. The school district must take into consideration applicable requirements of Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act prior to removing an individual with a qualifying disability.

VIII. INFORMAL RESOLUTION OF A FORMAL COMPLAINT

- A. At any time prior to reaching a determination of responsibility, informal resolution may be offered and facilitated by the school district at the school district's discretion, but only after a formal complaint has been received by the school district.
- B. The school district may not require as a condition of enrollment or continued enrollment, or of employment or continued employment, or enjoyment of any other right, waiver of the right to a formal investigation and adjudication of formal complaints of sexual harassment.
- C. The informal resolution process may not be used to resolve allegations that a school district employee sexually harassed a student.
- D. The school district will not facilitate an informal resolution process without both parties' agreement, and will obtain their voluntary, written consent. The school district will provide to the parties a written notice disclosing the allegations, the requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations, the parties' right to withdraw from the informal resolution process, and any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared.

- E. At any time prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint.

IX. DISMISSAL OF A FORMAL COMPLAINT

- A. Under federal law, the school district must dismiss a Title IX complaint, or a portion thereof, if the conduct alleged in a formal complaint or a portion thereof:
 - 1. Would not meet the definition of sexual harassment, even if proven;
 - 2. Did not occur in the school district's education program or activity; or
 - 3. Did not occur against a person in the United States.
- B. The school district may, in its discretion, dismiss a formal complaint or allegations therein if:
 - 1. The complainant informs the Title IX Coordinator in writing that the complainant desires to withdraw the formal complaint or allegations therein;
 - 2. The respondent is no longer enrolled or employed by the school district; or
 - 3. Specific circumstances prevent the school district from gathering sufficient evidence to reach a determination.
- C. The school district shall provide written notice to both parties of a dismissal. The notice must include the reasons for the dismissal.
- D. Dismissal of a formal complaint or a portion thereof does not preclude the school district from addressing the underlying conduct in any manner that the school district deems appropriate.

X. INVESTIGATION OF A FORMAL COMPLAINT

- A. If a formal complaint is received by the School District, the school district will assign or designate an Investigator to investigate the allegations set forth in the formal complaint.
- B. If during the course of the investigation the school district decides to investigate any allegations about the complainant or respondent that were not included in the written notice of a formal complaint provided to the parties, the school district must provide notice of the additional allegations to the known parties.
- C. When a party's participation is invited or expected in an investigative interview, the Investigator will coordinate with the Title IX Coordinator to provide written notice to the party of the date,

time, location, participants, and purposes of the investigative interview with sufficient time for the party to prepare.

- D. During the investigation, the Investigator must provide the parties with an equal opportunity to present witnesses for interviews, including fact witnesses and expert witnesses, and other inculpatory and exculpatory evidence.
- E. Prior to the completion of the investigative report, the Investigator, through the Title IX Coordinator, will provide the parties and their advisors (if any) with an equal opportunity to inspect and review any evidence directly related to the allegations. The evidence shall be provided in electronic format or hard copy and shall include all relevant evidence, evidence upon which the school district does not intend to rely in reaching a determination regarding responsibility, and any inculpatory or exculpatory evidence whether obtained from a party or another source. The parties will have ten (10) days to submit a written response, which the Investigator will consider prior to completion of the investigative report.
- F. The Investigator will prepare a written investigative report that fairly summarizes the relevant evidence. The investigative report may include credibility determinations that are not based on a person's status as a complainant, respondent or witness. The school district will send the parties and their advisors (if any) a copy of the report in electronic format or hard copy, for their review and written response at least ten (10) days prior to a determination of responsibility.

XI. DETERMINATION REGARDING RESPONSIBILITY

- A. After the school district has sent the investigative report to both parties and before the school district has reached a determination regarding responsibility, the Decision-maker must afford each party the opportunity to submit written, relevant questions that a party wants asked of any party or witness.
- B. The Decision-maker must provide the relevant questions submitted by the parties to the other parties or witnesses to whom the questions are offered, and then provide each party with the answers, and allow for additional, limited follow-up questions from each party.
- C. The Decision-maker must explain to the party proposing the questions any decision to exclude a question as not relevant.
- D. When the exchange of questions and answers has concluded, the Decision-maker must issue a written determination regarding responsibility that applies the preponderance of the evidence standard to the facts and circumstances of the formal complaint. The written determination of responsibility must include the following:
 - 1. Identification of the allegations potentially constituting sexual harassment;
 - 2. A description of the procedural steps taken from the receipt of the formal complaint

- through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather other evidence;
3. Findings of fact supporting the determination;
 4. Conclusions regarding the application of the school district's code of conduct to the facts;
 5. A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the school district imposes on the respondent, and whether remedies designed to restore or preserve equal access to the recipient's education program or activity will be provided by the school district to the complainant; and
 6. The school district's procedures and permissible bases for the complainant and respondent to appeal and the date by which an appeal must be made.
- E. In determining appropriate disciplinary sanctions, the Decision-maker should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved, and the context in which the alleged incident occurred.
- F. The written determination of responsibility must be provided to the parties simultaneously.
- G. The Title IX Coordinator is responsible for the effective implementation of any remedies.
- H. The determination regarding responsibility becomes final either on the date that the school district provides the parties with the written determination of the result of the appeal, if an appeal is filed, or if an appeal is not filed, the date on which an appeal would no longer be considered timely.

XII. APPEALS

- A. The school district shall offer the parties an opportunity to appeal a determination regarding responsibility or the school district's dismissal of a formal complaint or any allegations therein, on the following bases:
1. A procedural irregularity that affected the outcome of the matter (e.g., a material deviation from established procedures);
 2. New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; and
 3. The Title IX Coordinator, Investigator, or Decision-maker had a conflict of interest or

bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.

- B. If notice of an appeal is timely received by the school district, the school district will notify the parties in writing of the receipt of the appeal, assign or designate the Appellate Decision-maker, and give the parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome.
- C. After reviewing the parties' written statements, the Appellate Decision-maker must issue a written decision describing the result of the appeal and the rationale for the result.
- D. The written decision describing the result of the appeal must be provided simultaneously to the parties.
- E. The decision of the Appellate Decision-maker is final. No further review beyond the appeal is permitted.

XIII. RETALIATION PROHIBITED

- A. Neither the school district nor any other person may intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or privilege secured by Title IX, its implementing regulations, or this policy, or because the individual made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under this policy. Intimidation, threats, coercion, or discrimination, including charges against an individual for code of conduct violations that do not involve sex discrimination or sexual harassment, but arise out of the same facts or circumstances as a report or complaint of sex discrimination, or a report or formal complaint of sexual harassment, for the purpose of interfering with any right or privilege secured by Title IX, its implementing regulations, or this policy, constitutes retaliation. Retaliation against a person for making a report of sexual harassment, filing a formal complaint, or participating in an investigation, constitutes a violation of this policy that can result in the imposition of disciplinary sanctions/consequences and/or other appropriate remedies.
- B. Any person may submit a report or formal complaint alleging retaliation in the manner described in this policy and it will be addressed in the same manner as other complaints of sexual harassment or sex discrimination.
- C. Charging an individual with violation of school district policies for making a materially false statement in bad faith in the course of a grievance proceeding under this policy shall not constitute retaliation, provided, however, that a determination regarding responsibility, alone, is not sufficient to conclude that any party made a materially false statement in bad faith.

XIV. TRAINING

- A. The school district shall ensure that Title IX Personnel receive appropriate training. The training shall include instruction on:
 - 1. The Title IX definition of sexual harassment;
 - 2. The scope of the school district's education program or activity;
 - 3. How to conduct an investigation and grievance process, appeals, and informal resolution processes, as applicable;
 - 4. How to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias;
 - 5. For Decision-makers, training on issues of relevance of questions and evidence, including when questions and evidence about the complainant's prior sexual behavior are not relevant; and
 - 6. For Investigators, training on issues of relevance, including the creation of an investigative report that fairly summarizes relevant evidence.
- B. The training materials will not rely on sex stereotypes and must promote impartial investigations and adjudications of formal complaints.
- C. Materials used to train Title IX Personnel must be posted on the school district's website. If the school district does not have a website, it must make the training materials available for public inspection upon request.

XIV. DISSEMINATION OF POLICY

- A. This policy shall be made available to all students, parents/guardians of students, school district employee, and employee unions.
- B. The school district shall conspicuously post the name of the Title IX Coordinator, including office address, telephone number, and work e-mail address on its website and in each handbook that it makes available to parents, employees, students, unions, or applicants.
- C. The school district must provide applicants for admission and employment, students, parents or legal guardians of secondary school students, employees, and all unions holding collective bargaining agreements with the school district, with the following:
 - 1. The name or title, office address, electronic mail address, and telephone number of the Title IX Coordinator;

2. Notice that the school district does not discriminate on the basis of sex in the education program or activity that it operates, and that it is required by Title IX not to discriminate in such a manner;
3. A statement that the requirement not to discriminate in the education program or activity extends to admission and employment, and that inquiries about the application of Title IX may be referred to the Title IX Coordinator, to the Assistant Secretary for Civil Rights of the United States Department of Education, or both; and
4. Notice of the school district's grievance procedures and grievance process contained in this policy, including how to report or file a complaint of sex discrimination, how to report or file a formal complaint of sexual harassment, and how the school district will respond.

XV. RECORDKEEPING

- A. The school district must create, and maintain for a period of seven calendar years, records of any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment. In each instance, the school district must document:
 1. The basis for the school district's conclusion that its response to the report or formal complaint was not deliberately indifferent;
 2. The measures the school district has taken that are designed to restore or preserve equal access to the school district's education program or activity; and
 3. If the school district does not provide a complainant with supportive measures, then it must document the reasons why such a response was not clearly unreasonable in light of the known circumstances. Such a record must be maintained for a period of seven years.
 4. The documentation of certain bases or measures does not limit the recipient in the future from providing additional explanations or detailing additional measures taken.
- B. The school district must also maintain for a period of seven calendar years records of:
 1. Each sexual harassment investigation including any determination regarding responsibility, any disciplinary sanctions imposed on the respondent, and any remedies provided to the complainant designed to restore or preserve equal access to the recipient's education program or activity;
 2. Any appeal and the result therefrom;

3. Any informal resolution and the result therefrom; and
4. All materials used to train Title IX Personnel.

Legal References: Minn. Stat. § 121A.04 (Athletic Programs; Sex Discrimination)
Minn. Stat. § 121A.40 – 121A.575 (Minnesota Pupil Fair Dismissal Act)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)
34 C.F.R. Part 106 (Implementing Regulations of Title IX)
20 U.S.C. § 1400, *et seq.* (Individuals with Disabilities Education Improvement Act of 2004)
29 U.S.C. § 794 (Section 504 of the Rehabilitation Act of 1973)
42 U.S.C. § 12101, *et seq.* (Americans with Disabilities Act of 1990, as amended)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act of 1974)
20 U.S.C. § 1092 *et seq.* (Jeanne Clery Disclosure of Campus Security and Campus Crime Statistics Act (“Clery Act”))

ADOPTED: November 8, 2004

AMENDED: October 13, 2014

AMENDED: December 12, 2016

AMENDED: September 14, 2020

LAST REVIEWED: December 8, 2022

623 SCHOOL DISTRICT SYSTEM ACCOUNTABILITY

I. PURPOSE

The purpose of this policy is to focus public education strategies on a process that promotes higher academic achievement for all students and ensures broad-based community participation in decisions regarding the implementation of the Minnesota K-12 Academic Standards and federal law.

II. GENERAL STATEMENT OF POLICY

Implementation of the Minnesota K-12 Academic Standards and federal law requires accountability for the District. The school district will establish a long-term strategic plan system to meet the graduation requirements of the Minnesota K-12 Academic Standards. The school district also will establish a system to review and improve instruction, curriculum, and assessment which will include input by students, parents or guardians, and local community members. The school district will be accountable to the public and the state through annual reporting.

ADOPTED: January 14, 1985

AMENDED: January 11, 1988

AMENDED: November 9, 1992

REAFFIRMED: November 8, 1993

AMENDED: August 16, 2004

AMENDED: May 14, 2007

AMENDED: August 11, 2014

AMENDED: October 8, 2018

AMENDED: December 12, 2022

LAST REVIEWED: December 8, 2022

623-R SCHOOL DISTRICT SYSTEM ACCOUNTABILITY REGULATIONS

I. DEFINITIONS

- A. “Academic standard” means a summary description of student learning in a required content area or elective content area.
- B. “Benchmark” means specific knowledge or skill that a student must master to complete part of an academic standard by the end of the grade level or grade band.
- C. “Curriculum” means district or school adopted programs and written plans for providing students with learning experiences that lead to expected knowledge, skills, and career and college readiness.
- D. “Instruction” means methods of providing learning experiences that enable students to meet state and district academic standards and graduation requirements.
- E. “Performance measures” are measures to determine school district and school site progress in striving to create the world’s best workforce and must include at least the following:
 - 1. the size of the academic achievement gap and rigorous course taking, including college-level advanced placement, international baccalaureate, postsecondary enrollment options, including concurrent enrollment, other rigorous courses of study or industry certification courses or programs, and enrichment experiences by student subgroup;
 - 2. student performance on the Minnesota Comprehensive Assessments;
 - 3. high school graduation rates; and
 - 4. career and college readiness under Minn. Stat. § 120B.30, Subd. 1.
- F. “World’s best workforce” means striving to: meet school readiness goals; have all third-grade students achieve grade-level literacy; close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school; and have all students graduate from high school.
- G. “Experiential learning” means learning for students that includes career exploration through a specific learning, volunteering, internships, other cooperative work experience, youth apprenticeship, or employment.

II. LONG-TERM STRATEGIC PLAN

- A. The school board, at a public meeting, shall adopt a comprehensive, long-term strategic plan to support and improve teaching and learning that is aligned with creating the world's best workforce and includes the following:
1. clearly defined school district and school site goals and benchmarks for instruction and student achievement for all nine student categories identified under the federal law.
 2. a process to assess and evaluate each student's progress toward meeting state and local academic standards, assess and identify students for participation in gifted and talented programs and accelerate their instruction, adopt procedures for early admission to kindergarten or first grade of gifted and talented learners which are sensitive to under-represented groups, and identify the strengths and weaknesses of instruction in pursuit of student and school success and curriculum affecting students' progress and growth toward career and college readiness and leading to the world's best workforce;
 3. a system to periodically review and evaluate the effectiveness of all instruction and curriculum, taking into account strategies and best practices and student outcomes.
 4. strategies for improving instruction, curriculum, and student achievement, including the English and, where practicable, the native language development and the academic achievement of English learners;
 5. a process to examine the equitable distribution of teachers and strategies to ensure low-income and minority children are not taught at higher rates than other children by inexperienced, ineffective, or out-of-field teachers;
 6. education effectiveness practices that integrate high-quality instruction, rigorous curriculum, technology, and a collaborative professional culture that develops and supports teacher quality, performance, and effectiveness; and
 7. an annual budget for continuing to implement the school district plan.

III. ADVISORY COMMITTEE

- A. District Advisory Committee: The school board shall establish an advisory committee to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards, consistent with subdivision
- B. Site Team: A school must establish a site team to develop and implement strategies and education effectiveness practices to improve instruction, curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site, consistent with subdivision the site team must include equal number of teachers and administrators and at least one parent.

IV. REPORTING

Consistent with requirements for school performance reports the School Board shall publish a report in the local newspaper with the largest circulation in the district, by mail, or by electronic means on the district web site. The School Board shall hold an annual public meeting to review, and revise where appropriate, student achievement goals, local assessment outcomes, plans, strategies, and practices for improving curriculum and instruction and cultural competency, and efforts to equitably distribute diverse, effective, experienced, and in-field teachers, and to review district success in realizing the previously adopted student achievement goals and related benchmarks and the improvement plans leading to the world's best workforce. The School Board must transmit an electronic summary of its report to the commissioner in the form and manner the commissioner determines.

Each school district shall periodically survey affected constituencies, in their native languages where appropriate and practicable, about their connection to and level of satisfaction with school. The district shall include the results of this evaluation in the summary report.

ADOPTED: July 1, 1990

AMENDED: November 9, 1992

AMENDED: August 16, 2004

AMENDED: May 14, 2007

WAYZATA PUBLIC SCHOOLS

Independent School District 284

Wayzata, Minnesota

AMENDED: August 11, 2014

AMENDED: October 8, 2018

LAST REVIEWED: December 8, 2022



BOARD OF EDUCATION
Regular Meeting – December 12, 2022

AGENDA SECTION: Administrative Reports and Recommendations

ITEM: Finance and Business Services Recommendations

COMMENTS BY: DeeDee Kahring, Executive Director, Finance & Operations

Audit – Fiscal Year 2022

The District's annual audit for the fiscal year ending June 30, 2022, has been completed by audit firm Malloy, Montague, Karnowski, Radosevich, & Co., P.A. The following reports have been issued:

- Comprehensive Annual Financial Report - June 30, 2022
- Management Report - June 30, 2022
- Special Purpose Audit Reports on Single Audit, Internal Controls, and Compliance with Laws and Regulations – June 30, 2022

A portion of the General fund balance is assigned by administration for specific purposes and is ratified by the School Board on an annual basis. The assigned fund balances as of June 30, 2022 were as follows:

Assigned Fund Balance	Balance on June 30, 2022
Local Collaborative Time Study	\$586,066
Reemployment Insurance	137,800
Site Carryover	837,785
Q Compensation	897
School Opening Costs	695,305
Worker's Compensation Escrow	70,000
Post-Employment Obligations	2,156,636
Subsequent Year Budget	3,362,700
Enrollment	3,500,828
Total Assigned Fund Balance	\$11,348,017

Recommended Action: Approve the audited financial statements for the fiscal year ending June 30, 2022. Further, ratify the June 30, 2022 assigned fund balance in the amount of \$11,348,017 to be used for the specific purposes noted above.

Motion by: _____ **ROLL CALL** **Passed:** _____

Second by: _____ **Failed:** _____

Abstentions: _____



Board of Education Roll Call Vote

AGENDA ITEM: _____

	YES	NO	ABSTAIN	ABSENT
Linda Cohen	_____	_____	_____	_____
Sheila Prior	_____	_____	_____	_____
Heidi Kader	_____	_____	_____	_____
Bonita Lucky	_____	_____	_____	_____
Cheryl Polzin	_____	_____	_____	_____
Milind Sohoni	_____	_____	_____	_____
Sarah Johansen	_____	_____	_____	_____

INDEPENDENT SCHOOL DISTRICT NO. 284

Audit Report for Year Ended June 30, 2022

AUDIT RESULTS



DISTRICT FINANCIAL AUDIT

- Unmodified Opinion on Basic Financial Statements

INTERNAL CONTROL AND COMPLIANCE – FINANCIAL AUDIT

- No material weaknesses or instances of noncompliance reported in the current year.

AUDIT RESULTS (CONTINUED)



MN LEGAL COMPLIANCE

- No instances of noncompliance with Minnesota laws and regulations reported in the current year.

SINGLE AUDIT of FEDERAL AWARDS

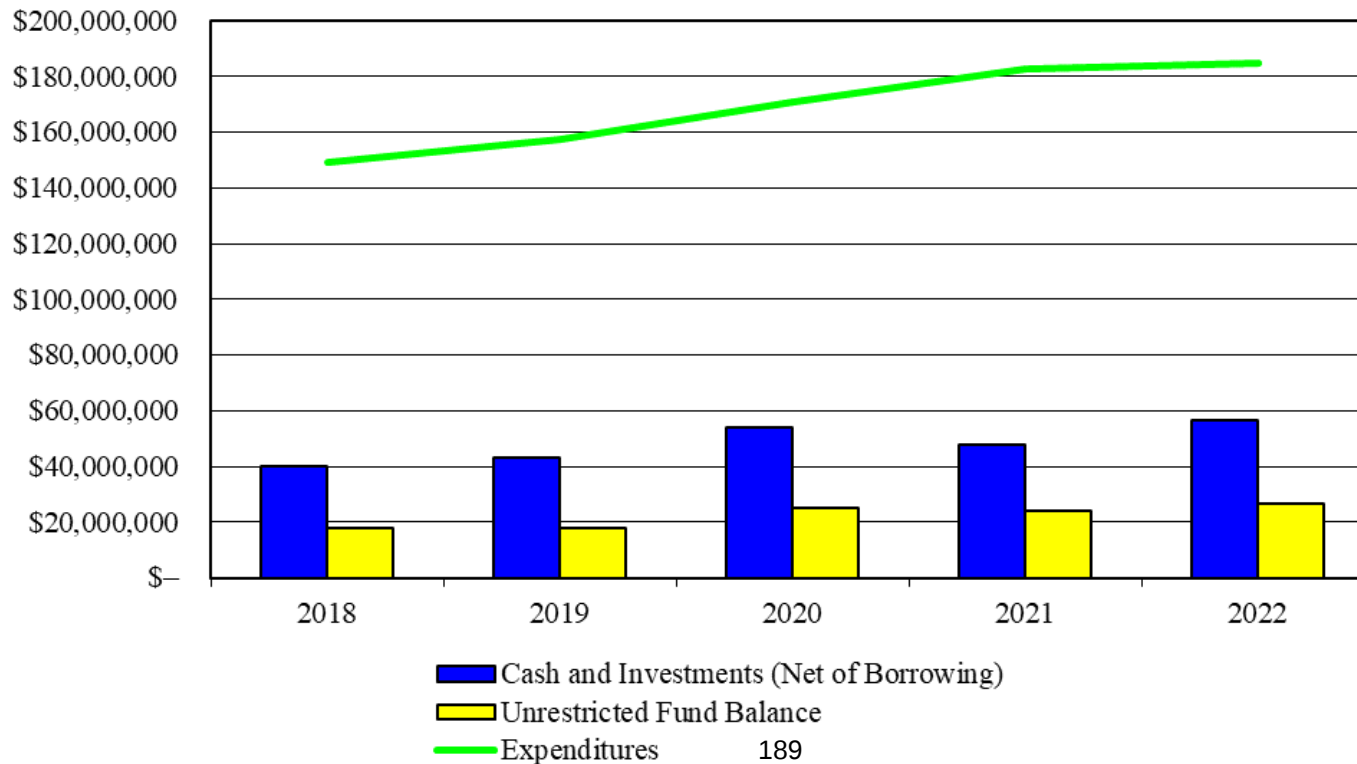
- Clean opinion on SEFA
- Special Education Cluster – Internal Controls over Suspension and Debarment Requirements

GENERAL FUND

FINANCIAL POSITION – TREND ANALYSIS



General Fund Financial Position
Year Ended June 30,



GENERAL FUND

FINANCIAL POSITION – TREND ANALYSIS

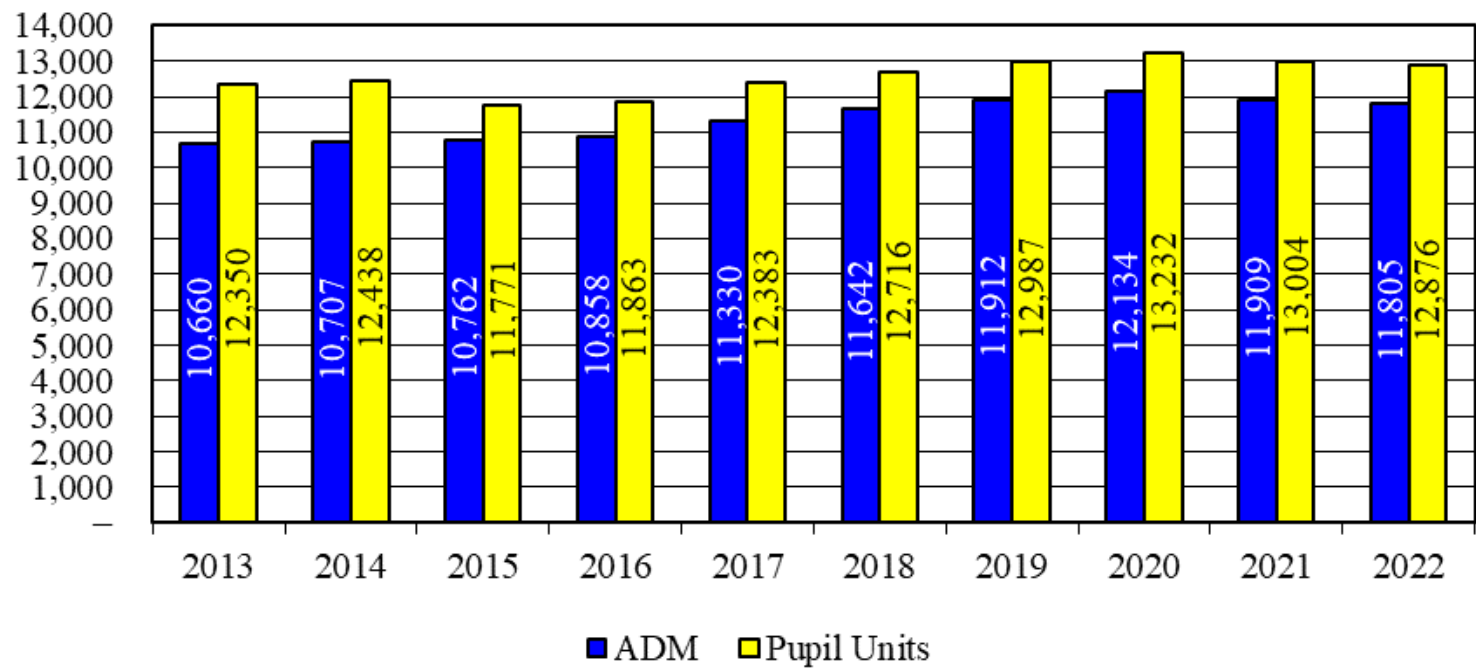
	June 30,				
	2018	2019	2020	2021	2022
Nonspendable fund balances	\$ 287,085	\$ 316,399	\$ 611,106	\$ 608,414	\$ 155,695
Restricted fund balances (1)	1,979,878	7,600,701	6,354,302	2,174,797	8,513,378
Unrestricted fund balances					
Assigned	5,712,743	5,369,294	5,529,336	7,775,597	11,348,017
Unassigned	12,095,480	12,681,756	19,452,216	16,298,209	15,056,047
Total fund balance	<u>\$ 20,075,186</u>	<u>\$ 25,968,150</u>	<u>\$ 31,946,960</u>	<u>\$ 26,857,017</u>	<u>\$ 35,073,137</u>
Total expenditures	<u>\$ 149,384,155</u>	<u>\$ 157,201,516</u>	<u>\$ 171,077,324</u>	<u>\$ 182,882,315</u>	<u>\$ 184,673,419</u>
Unrestricted fund balances as a percentage of expenditures	<u>11.9%</u>	<u>11.5%</u>	<u>14.6%</u>	<u>13.2%</u>	<u>14.3%</u>
Unassigned fund balances as a percentage of expenditures	<u>8.1%</u>	<u>8.1%</u>	<u>11.4%</u>	<u>8.9%</u>	<u>8.2%</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.

ADJUSTED ADM PUPIL UNITS SERVED



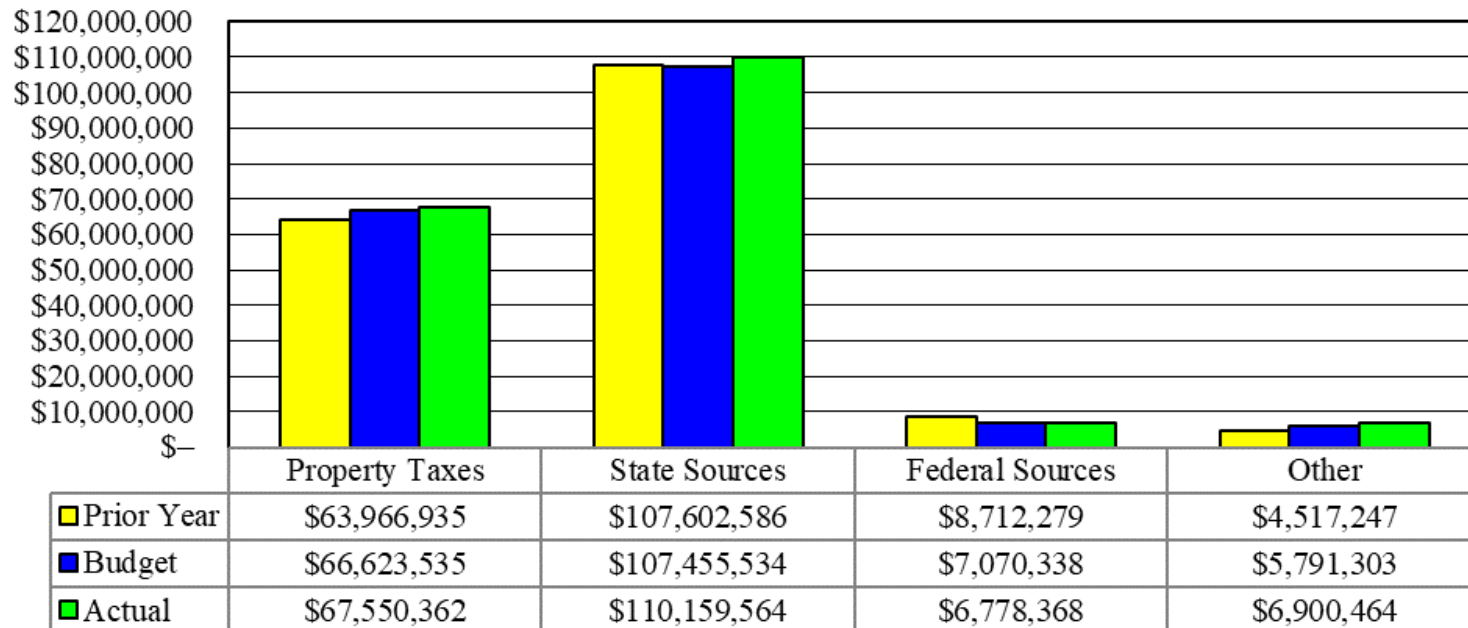
Adjusted ADM and Pupil Units Served



GENERAL FUND REVENUE



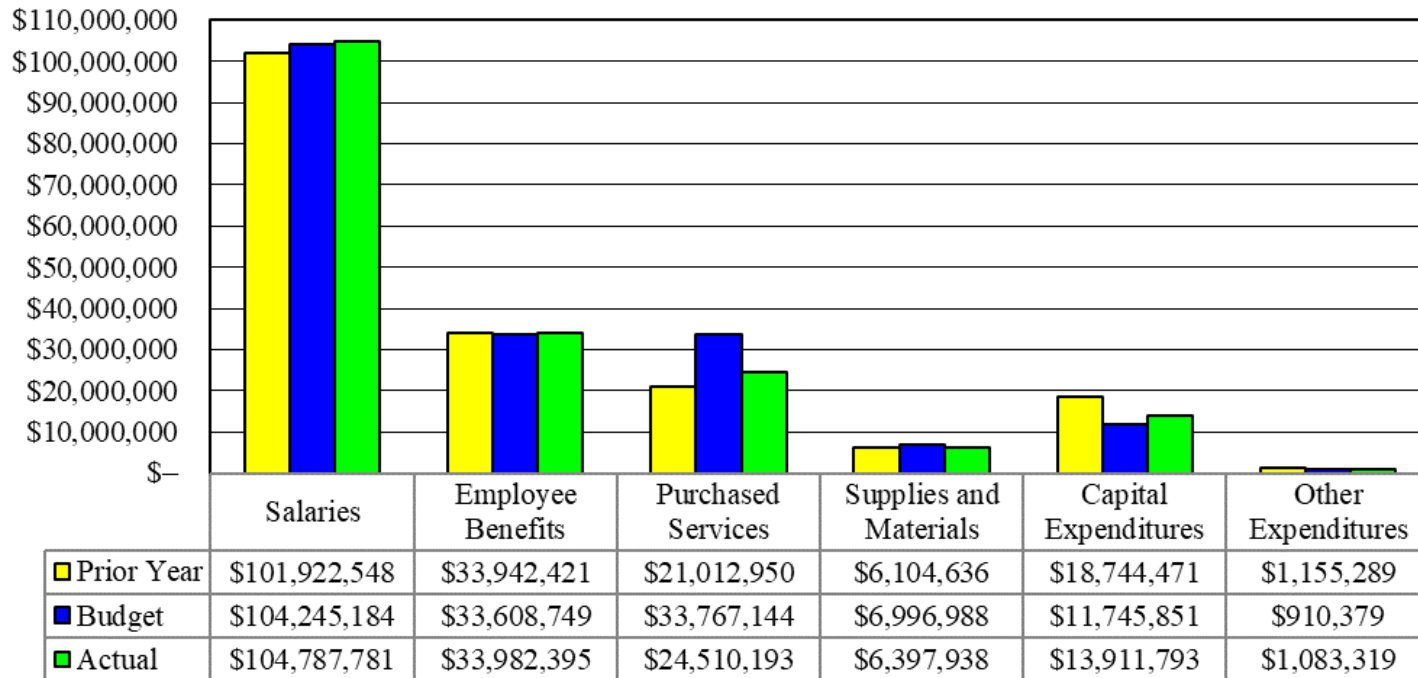
General Fund Revenue



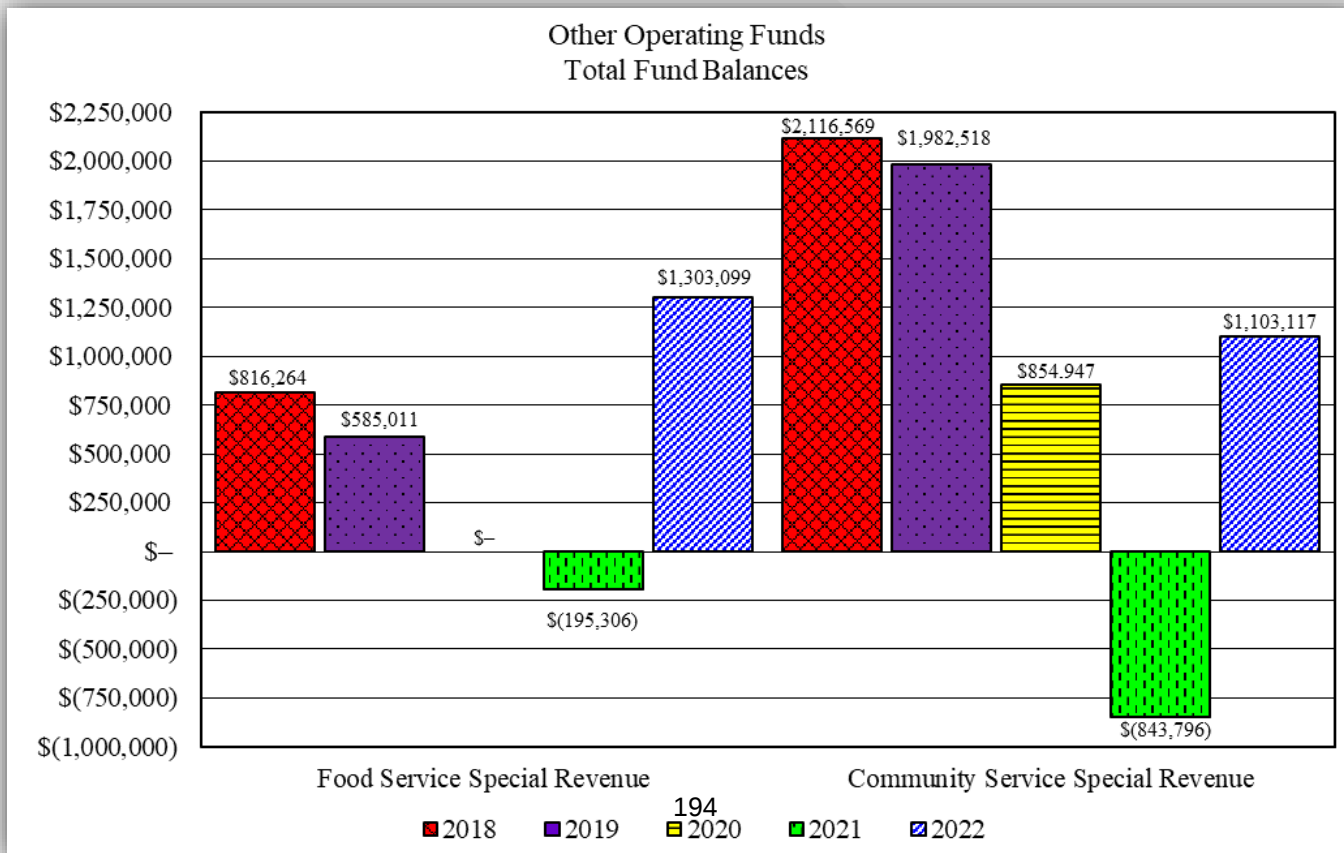
GENERAL FUND EXPENDITURES



General Fund Expenditures



OTHER GOVERNMENTAL FUNDS



INTERNAL SERVICE FUNDS

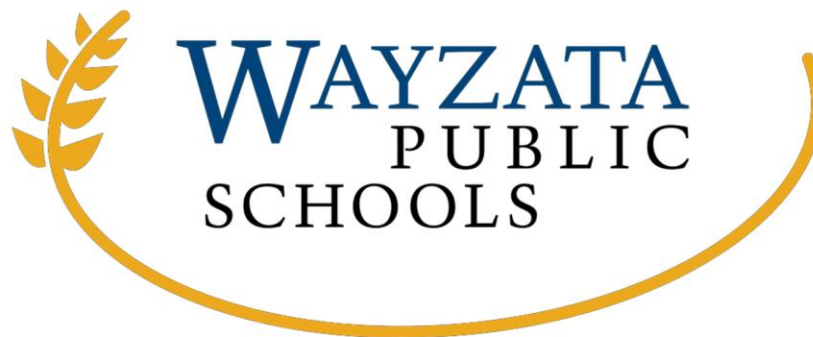


	June 30,	
	2021	2022
Operating revenue		
Charges for services	\$ 20,826,489	\$ 20,603,874
Operating expenses		
Dental benefit claims	1,439,891	1,528,928
Health benefit claims	21,423,882	20,726,414
Early retirement incentive and sick leave benefits	1,327,523	992,521
Total operating expenses	<u>24,191,296</u>	<u>23,247,863</u>
Operating income (loss)	(3,364,807)	(2,643,989)
Nonoperating revenue		
Investment earnings	<u>371,099</u>	<u>476,794</u>
Income (loss) before transfers	(2,993,708)	(2,167,195)
Transfers in	<u>3,744,935</u>	<u>960,775</u>
Change in net position	751,227	(1,206,420)
Net position		
Beginning of year	<u>1,669,104</u>	<u>2,420,331</u>
End of year	<u>\$ 2,420,331</u>	<u>\$ 1,213,911</u>

**Independent School District No. 284
Wayzata Public Schools
Wayzata, Minnesota**

**Annual Comprehensive Financial Report
For the Fiscal Year Ended
June 30, 2022**

**Prepared by the
Department of Finance and Business Services**



Excellence. For each and every student.

ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2022

INDEPENDENT SCHOOL DISTRICT NO. 284
WAYZATA, MINNESOTA

210 County Road 101 North
P.O. Box 660
Wayzata, MN 55391

Prepared by the
Department of Finance and Business Services

DeeDee Kahring • Executive Director of Finance and Operations

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INDEPENDENT SCHOOL DISTRICT NO. 284

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INDEPENDENT SCHOOL DISTRICT NO. 284

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SECTION I
INTRODUCTORY SECTION

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District Administrative Offices

210 County Road 101 North, P.O. Box 660 | Wayzata, MN 55391-0660
763.745.5000 | Fax: 763.745.5091 | www.wayzata.k12.mn.us

December 5, 2022

To: Citizens of the District
Board of Education
Dr. Chace B. Anderson, Superintendent of Schools

INTRODUCTION

We respectfully submit the Annual Comprehensive Financial Report (ACFR) of Independent School District No. 284, Wayzata, Minnesota (the District), for the fiscal year ended June 30, 2022. Responsibility for the entire financial report rests with district management. The report contains all funds of the District in conformity with accounting principles generally accepted in the United States of America for defining the reporting entity.

The Governmental Accounting Standards Board (GASB) Statement No. 34 requires that the District includes within its ACFR a management's 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, awards and acknowledgements, and this transmittal letter. The financial section includes the basic financial statements, individual fund statements and related schedules, and required supplementary information. The independent auditor's report is 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 38 square-mile area located in the western portion of Hennepin County, Minnesota. The District is governed by its Board of Education (School Board), who are elected by voters residing within the District's boundaries. The District's boundaries encompass either the entire geographic area or portions of the communities of Corcoran, Maple Grove, Medicine Lake, Medina, Minnetonka, Orono, Plymouth, and Wayzata.

For 2021–2022, district facilities included nine elementary schools, three middle schools, a senior high school, a transition school, a district administration building, an early learning center, a central services facility, and the district welcome center/warehouse.

Enrollment for the 2021–2022 school year was 11,842 pupils in adjusted average daily membership, which represents a decrease of 68 students from the prior year. Demographic forecasts project an increase in enrollment for the next several years. Projected enrollment for the near future per an independent demographer hired by the District is:

<u>Fiscal Year</u>	<u>Enrollment</u>
2023	12,087
2024	12,042
2025	12,093

The tax base of the District increased 6.2 percent during the past year. The market value of all taxable property in the District in fiscal year 2022 was \$15,755,769,997, compared to \$14,839,903,276 in fiscal year 2021.

The net tax capacity of the District for fiscal year 2022 was \$176,520,258, an increase of 6.0 percent over the prior year value of \$166,478,303.

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 contributed \$4,222,267 in fiscal year 2022 and \$3,359,074 in fiscal year 2021.

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 accounting principles generally accepted in the United States of America. 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 demonstrated through an annual budget adopted by the School Board for the General, Special Revenue, Capital Projects – Building Construction, and Debt Service Funds. The Finance and Business Services Department maintains budgetary control district-wide. The administration and School Board review financial reports on a monthly basis. 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 also adopted by the School Board.

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 14 buildings originally constructed from 1949 to 2019. 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 plan. Because of the continual improvement, all educational facilities will effectively serve district operations for many years. During fiscal year 2021, the District opened the Wayzata Early Learning School, an addition to the existing Oakwood Elementary building, and acquired a building and land that will serve as the District's Welcome Center. The total district square footage for educational facilities is 2,095,369. The District owns three additional buildings for administrative purposes.

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 (excluding restricted account deficits) of approximately \$15.1 million, which represents 8.2 percent of total General Fund expenditures, in line with the School Board policy minimum fund balance of 5.0–7.0 percent of expenditures. The District has assigned an additional \$11.3 million of fund balance for specific purposes.

In 2017, district voters approved an operating referendum to increase annual operating revenues, up to the maximum amount of \$2,000 per pupil, expiring in fiscal year 2028. Voters also approved two capital projects levies to fund technology costs for existing technology infrastructure, as well as new services and equipment. The capital projects levies expire in fiscal years 2026 and 2030, respectively.

An indicator of continued financial health is the tremendous level of new private investment within the District's boundaries. The City of Plymouth (the City) is the largest municipality within the District. The City's levy payable 2021 total estimated market value was \$13,853,333,000 an increase of \$768,761,000 from 2020. The increase in total market value between payable 2020 and payable 2021 was 5.9 percent. The City's population increased 29.0 percent from 1990 to 2000; 7.0 percent from 2000 to 2010; and 13.0 percent from 2010 to 2019. As of 2021, the population is 81,184.

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 staff ratios and programs for fiscal year 2022 and has adequate reserves.

Below are some facts about the 2022–2023 budget:

- Student enrollment is expected to increase; however, the District experienced a reduction in enrollment due to family choices during the COVID-19 pandemic. Families continue to return to the District.
- The General Fund unassigned balance at year-end is projected to remain stable.

Revenues:

- General Fund revenue is projected to stay flat at \$192.6 million.
- The basic per pupil funding amount from the state is \$6,863 for fiscal year 2023.
- The voter-approved referendum levy is approximately \$1,847 per pupil unit.
- Effective fiscal year 2021, the growth limit on state special education aid has been removed. The District continues to use its general resources to finance a great portion of special education services, as the state and federal government reimbursement rates are insufficient to fully fund these costs.

Expenditures:

- General Fund expenditures are expected to be \$195.9 million.
- The capital projects (technology) levy will increase from \$8.4 million to \$8.8 million.
- Alternative Compensation Plan spending is approximately \$3.0 million for staff development, peer coaching, and performance bonuses for teachers.
- Health insurance premiums are expected to increase by 5.0 percent. Dental insurance premiums are expected to increase by 5.0 percent.

Construction Projects:

- The District continues to access long-term facilities maintenance pay-as-you-go district levy dollars to make improvements in the areas of deferred maintenance and health and safety. The project costs of approximately \$8–\$12 million per year are utilized for roof repairs, paving projects, boiler and chiller replacements, windows, doors, painting, flooring, and a variety of other deferred maintenance projects.

COVID-19 PANDEMIC

In December 2019, a novel strain of coronavirus (COVID-19) was identified in Wuhan, Hubei Province, China. COVID-19 spread throughout the world, including to the United States, leading the World Health Organization to categorize the spread of the virus as a pandemic. The measures taken by federal, state, and local governments to limit the spread of COVID-19 made significant impacts to the global, national, state, and local economies. The impact of COVID-19 continued through this fiscal year and the District made adjustments in the fiscal years 2021–2022 and 2022–2023 to mitigate the effect of the COVID-19 pandemic.

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, 2022. 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 independent auditor's report on the financial statements is included in the financial section of this report. The independent 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. Achieving recognition by this program is a clear indication of the District's establishment of high standards in financial reporting and accountability. The District was awarded the ASBO International Certificate of Excellence in Financial Reporting for its 2021 ACFR, the District's 38th consecutive year receiving the award. We believe our current report continues to conform to ASBO International's Certificate of Excellence program requirements.

The District's continued commitment to excellent financial stewardship and robust local tax base has resulted in Moody's Investor Services reaffirming the District's Aaa credit rating, which is the highest rating possible. Fewer than 100 public K-12 school districts across the country hold a Aaa rating, underscoring the significance of the achievement.

We acknowledge the efforts of the entire accounting staff in providing complete and accurate data for the fiscal year 2022 ACFR. Credit is also due to the School Board for its governance and unfailing support of maintaining the highest standards of stewardship of the District's finances.

Respectfully submitted,

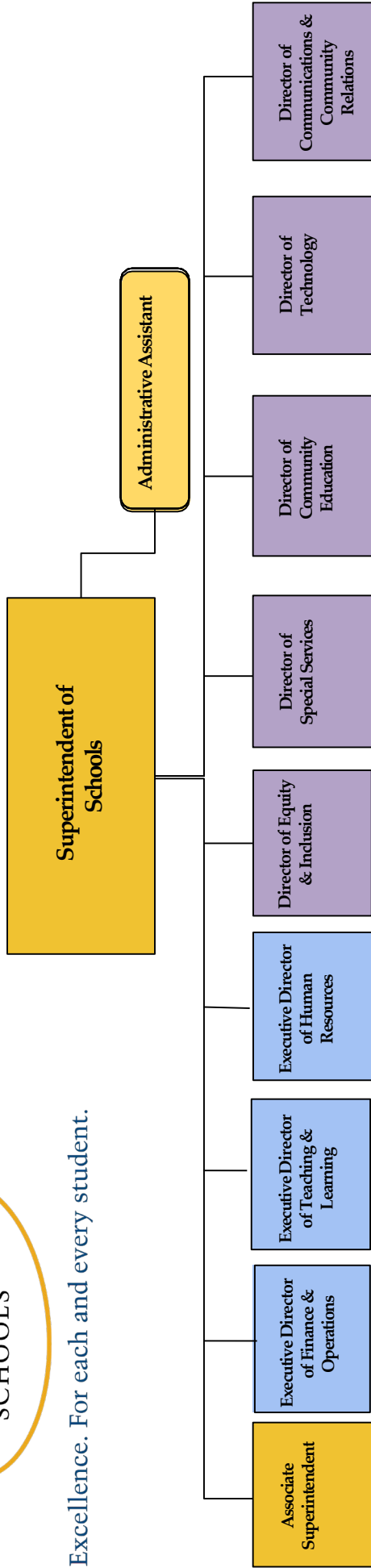
A handwritten signature in cursive script that reads "DeeDee Kahring".

DeeDee Kahring Executive Director, Finance and Operations



Excellence. For each and every student.

Wayzata Leadership Organizational Chart 2021-2022



INDEPENDENT SCHOOL DISTRICT NO. 284

School Board and Administration
Year Ended June 30, 2022

SCHOOL BOARD

	<u>Board Position</u>
Ms. Sarah Johansen	Chairperson
Dr. Linda A. Cohen	Vice Chairperson
Mr. Jay Hesby	Treasurer
Ms. Bonita Lucky	Clerk
Ms. Heidi Kader	Director
Ms. Cheryl Polzin	Director
Dr. Milind Sohoni	Director

ADMINISTRATION

Dr. Chace B. Anderson	Superintendent
Dr. Nathan Flansburg	Associate Superintendent
Ms. DeeDee Kahring	Executive Director of Finance and Operations
Ms. Dana Miller	Executive Director of Teaching and Learning
Ms. Stacie Vos	Executive Director of Human Resource Services



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

**Independent School District 284 -
Wayzata Public Schools**

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2021.**

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'William A. Sutter'.

William A. Sutter
President

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

David J. Lewis
Executive Director

SECTION II
FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the School Board and Management of
Independent School District No. 284
Wayzata, Minnesota

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 284 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

BASIS FOR OPINIONS

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

EMPHASIS OF MATTER

Change in Accounting Principle

As described in Note 1 to the basic financial statements, in fiscal 2022, the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

(continued)

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.

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.

(continued)

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 GASB, 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.

Supplemental 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 combining and individual fund financial statements and schedules, as listed in the table of contents, are presented for purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory 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 2021 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 6, 2021. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

(continued)

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

Minneapolis, Minnesota
December 5, 2022

INDEPENDENT SCHOOL DISTRICT NO. 284

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

This section of Independent School District No. 284'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, 2022. Please 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, 2022 by \$87,321,057 (net position deficit). The District's total net position increased by \$18,858,389 during the fiscal year ended June 30, 2022.
- Government-wide revenues totaled \$229,941,122 and were \$18,858,389 more than expenses of \$211,082,733.
- The General Fund's total fund balance increased \$8,216,120 from the prior year, compared to a decrease of \$2,082,355 planned in the budget. The increase was due to a strategic repositioning of depleted reserves from the pandemic, timing of long-term facilities maintenance projects, and technology expenditures.

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
- Supplemental information consisting of combining and individual fund financial statements and schedules.

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, except for the fiduciary fund. 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 Special Revenue 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 can be found in the supplemental 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 kinds of funds:

Governmental Funds – The District's basic services are included in governmental funds, which generally focus on: 1) how *cash and other financial assets* that can readily be converted to cash flow in and out, and 2) the balances left at year-end that are available for spending. Consequently, the governmental fund 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 fund 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. The internal service funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses its internal service funds to account for the self-insurance activities of the District employees' medical and dental claims, various early retirement benefit packages for employee groups, and various other employee benefits. These services have been included within governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Fiduciary Funds – The District is the trustee, or fiduciary, for assets that belong to other organizations. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. We exclude these activities from the government-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

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

Table 1 Summary Statement of Net Position as of June 30, 2022 and 2021		
	2022	2021
Assets		
Current and other assets	\$ 149,462,150	\$ 139,653,188
Capital assets, net of depreciation/amortization	257,813,739	261,547,329
Total assets	\$ 407,275,889	\$ 401,200,517
Deferred outflows of resources		
Deferred charge on refunding	\$ 6,899,172	\$ –
Pension plan deferments	53,449,430	57,464,739
OPEB plan deferments	5,466,946	2,606,961
Total deferred outflows of resources	\$ 65,815,548	\$ 60,071,700
Liabilities		
Current and other liabilities	\$ 12,090,538	\$ 11,951,259
Long-term liabilities, including due within one year	341,414,338	385,802,105
Total liabilities	\$ 353,504,876	\$ 397,753,364
Deferred inflows of resources		
Property taxes levied for subsequent year	\$ 81,378,668	\$ 79,233,092
Lease revenue for subsequent year	663,014	–
Pension plan deferments	115,933,572	77,345,666
OPEB plan deferments	8,932,364	13,119,541
Total deferred inflows of resources	\$ 206,907,618	\$ 169,698,299
Net position		
Net investment in capital assets	\$ 33,227,426	\$ 29,989,500
Restricted	11,224,124	3,126,677
Unrestricted	(131,772,607)	(139,295,623)
Total net position	\$ (87,321,057)	\$ (106,179,446)

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/amortization amounts. A conservative versus liberal approach to depreciation and amortization estimates, as well as capitalization policies, will produce a significant difference in the calculated amounts. Another major factor in determining net position as compared to fund balances are the long-term liabilities for pension, other post-employment benefits (OPEB), and severance benefits, which are not reported in the governmental funds.

The District's increase in net investment in capital assets is due mostly to the relationship between the rate at which the District's capital assets are being added, depreciated and amortized, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets. The District's increase in net position restricted for capital asset acquisition, debt service, food service, community service, and other state funding restrictions contributed to the change in the restricted portion of net position. The change in the District's share of the state-wide Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) pension plans contributed to the change in deferred outflows of resources, long-term liabilities, deferred inflows of resources, and unrestricted net position.

The District had a refunding transaction in the current year and the deferred charge on refunding will be amortized over the life of the bonds.

Table 2 presents a summarized version of the District's Statement of Activities:

Table 2 Summary Statement of Activities as of June 30, 2022 and 2021		
	2022	2021
Revenues		
Program revenues		
Charges for services	\$ 13,757,948	\$ 6,836,705
Operating grants and contributions	30,187,591	24,733,862
Capital grants and contributions	1,171,004	1,389,335
General revenues		
Property taxes	84,900,336	80,460,810
General grants and aids	94,871,042	96,793,030
Investment earnings	2,150,794	1,677,032
Other	2,902,407	1,499,701
Total revenues	<u>229,941,122</u>	<u>213,390,475</u>
Expenses		
Administration	5,580,376	5,749,982
District support services	6,003,506	5,397,237
Elementary and secondary regular instruction	87,857,642	94,959,700
Vocational education instruction	3,731,676	3,897,753
Special education instruction	21,614,577	24,080,587
Instructional support services	18,462,776	18,730,543
Pupil support services	17,624,546	16,167,678
Sites and buildings	25,596,931	30,193,336
Fiscal and other fixed cost programs	895,025	420,778
Food service	8,047,821	5,743,363
Community service	10,984,506	9,728,339
Interest and fiscal charges on debt	4,683,351	7,878,465
Total expenses	<u>211,082,733</u>	<u>222,947,761</u>
Change in net position	18,858,389	(9,557,286)
Net position – beginning	<u>(106,179,446)</u>	<u>(96,622,160)</u>
Net position – ending	<u><u>\$ (87,321,057)</u></u>	<u><u>\$ (106,179,446)</u></u>

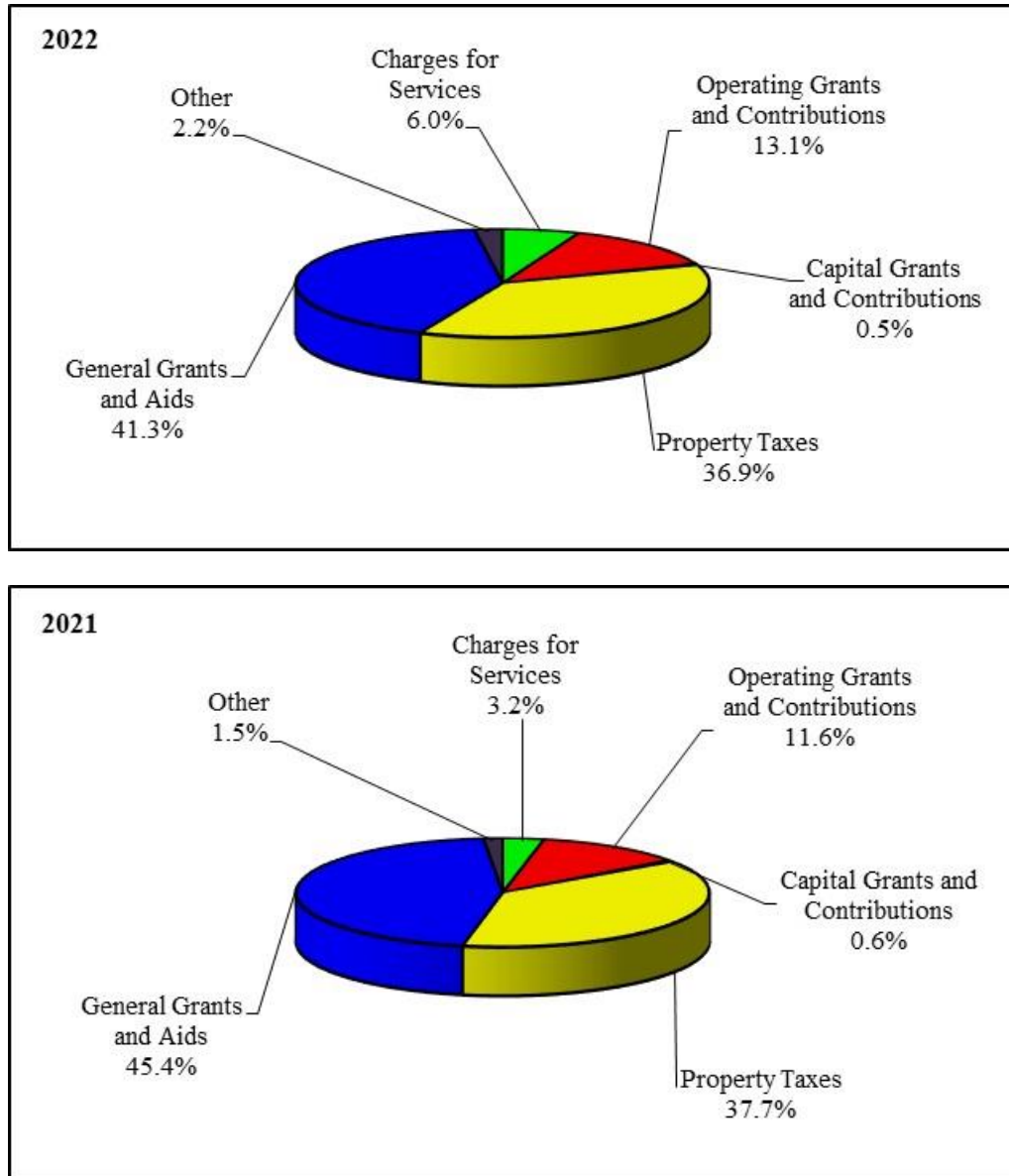
This table is presented on an accrual basis of accounting, and it includes all of the governmental activities of the District. This statement includes depreciation and amortization expense, but excludes capital asset purchase costs, debt proceeds, and the repayment of debt principal.

Governmental activities revenues increased \$16,550,647 (7.8 percent) from the previous year, primarily attributable to increases in revenues from property taxes, special education funding, and revenues from federal sources recognized through pandemic-related grants. Charges for services also increased, with less activity restrictions in the current year.

Governmental activities expenses decreased \$11,865,028 (5.3 percent) from last year, mainly due to changes in state-wide pension plans and decreased interest costs.

Figure A shows further analysis of these revenue sources:

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

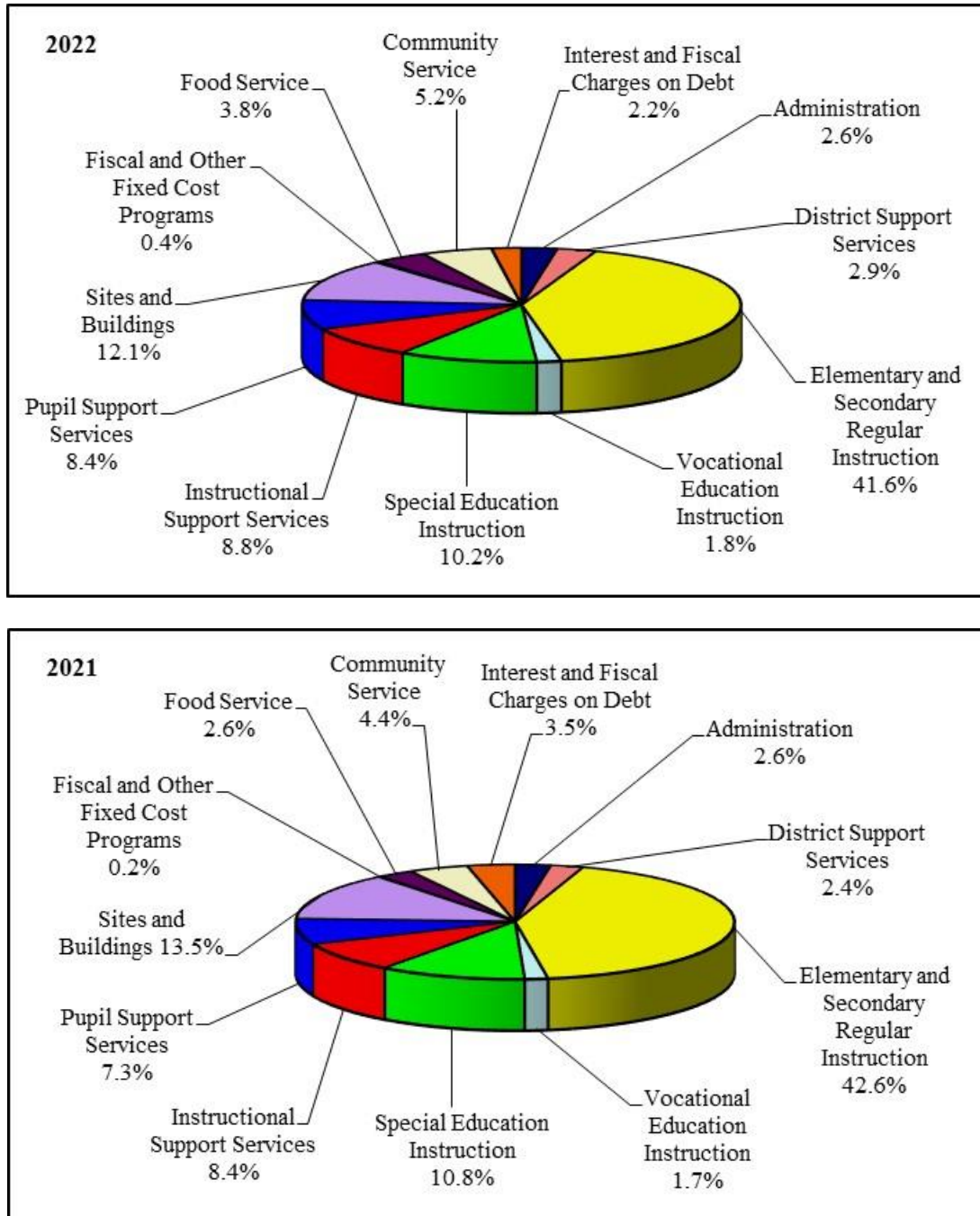


The largest share of the District's revenue is received from the state, including the general education aid formula and most of the operating grants.

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

Figure B shows further analysis of these expense functions:

Figure B – Expenses for Fiscal Years 2022 and 2021



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

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 of each of the District's governmental funds:

Table 3 Governmental Fund Balances as of June 30, 2022 and 2021			
	<u>2022</u>	<u>2021</u>	<u>Change</u>
Major funds			
General	\$ 35,073,137	\$ 26,857,017	\$ 8,216,120
Capital Projects – Building Construction	9,432,482	13,926,905	(4,494,423)
Debt Service	3,079,092	2,799,411	279,681
Nonmajor funds			
Food Service Special Revenue	1,303,099	(195,306)	1,498,405
Community Service Special Revenue	<u>1,103,117</u>	<u>(843,796)</u>	<u>1,946,913</u>
Total governmental funds	<u>\$ 49,990,927</u>	<u>\$ 42,544,231</u>	<u>\$ 7,446,696</u>

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use, as they represent the portion of fund balance that has not yet been limited to use for a particular purpose by either an external party, the District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the District's School Board.

At June 30, 2022, the District's governmental funds reported combined fund balances of \$49,990,927, an increase of \$7,446,696 from the prior year. Approximately 30.1 percent of this amount (\$15,056,047) constitutes unassigned fund balance, which is available for spending at the District's discretion. The remainder of the fund balance is either 1) not in spendable form (\$210,075), 2) restricted for particular purposes (\$23,376,788), or 3) assigned for particular purposes (\$11,348,017).

ANALYSIS OF THE GENERAL FUND

Table 4 summarizes the amendments to the General Fund budget:

Table 4 General Fund Budget				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Change</u>	<u>Percent Change</u>
Revenue and other financing sources	<u>\$ 185,857,374</u>	<u>\$ 189,191,940</u>	<u>\$ 3,334,566</u>	<u>1.8%</u>
Expenditures	<u>\$ 185,828,489</u>	<u>\$ 191,274,295</u>	<u>\$ 5,445,806</u>	<u>2.9%</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. During the year, the District amended the budget for known significant changes in circumstances such as: updated enrollment estimates, legislative changes, additional funding received from grants or other local sources, staffing changes, employee contract settlements, insurance premium changes, special education tuition changes, or for new debt issued.

Table 5 summarizes the operating results of the General Fund:

Table 5 General Fund Operating Results					
	<u>2022 Actual</u>	<u>Over (Under) Final Budget</u>		<u>Over (Under) Prior Year</u>	
		<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Revenue and other financing sources	\$ 193,850,314	\$ 4,658,374	2.5%	\$ 7,701,122	4.1%
Expenditures and other financing uses	<u>185,634,194</u>	<u>(5,640,101)</u>	(2.9%)	<u>(5,604,941)</u>	(2.9%)
Net change in fund balances	<u>\$ 8,216,120</u>	<u>\$ 10,298,475</u>		<u>\$ 13,306,063</u>	

The fund balance of the General Fund increased \$8,216,120, compared to a planned decrease of \$2,082,355 approved in the final budget.

General Fund revenues and other financing sources for 2022 increased \$7,701,122, or 4.1 percent, compared to the prior year. This was \$4,658,374, or 2.5 percent more than the budget. The largest variance to budget was in state sources, other local sources, and property taxes. State sources were \$2,704,030 over budget, mainly in special education. Other local sources were \$962,660 over budget with COVID-19 pandemic restrictions easing and the District collecting more fees and charges with a return to the in-person learning model. Property tax revenues were \$926,827 over budget, mainly due to fewer delinquencies and more county apportionment than anticipated. The overall revenue increase from the prior year was mainly due to an increase in the tax levy, increase in special education revenue, and more other local sources as noted above.

Total General Fund expenditures and other financing uses for 2022 decreased \$5,604,941, or 2.9 percent, from the prior year, and were \$5,640,101, or 2.9 percent, under budget. The budget variance was spread across several programs and object categories of the General Fund. Sites and buildings expenditures were \$4,257,328 under budget, due to the timing of projects. Instructional support services were \$1,113,544 under budget, due to lower purchased service costs than anticipated, mainly in staff development and substitute teachers. The decrease from the prior year was mainly in sites and buildings capital expenditures, due to less construction for long-term facilities maintenance projects being paid out of the General Fund during fiscal 2022.

COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER FUNDS

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. Fund balance decreased \$4,494,423, as the District spent down proceeds from bonds issued in a prior year. At June 30, 2022, the District had a fund balance of \$9,432,482, which is restricted for various capital projects.

Debt Service Fund

The Debt Service Fund revenues and other financing sources exceeded expenditures and other financing uses by \$279,681 in the current year. The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. The remaining fund balance of \$3,079,092 at June 30, 2022 is available for meeting future debt service obligations.

Other Governmental Funds

The Food Service Special Revenue Fund ended the year with revenues exceeding expenditures, increasing equity by \$1,498,405, compared to a planned fund balance increase of \$1,627,489. As students returned to a more traditional learning model, activity increased significantly in this fund in the current year.

The Community Service Special Revenue Fund ended the year with revenues exceeding expenditures, increasing equity by \$1,946,913, compared to a planned fund balance increase of \$892,104. Revenues and expenditures were more than prior year amounts, due to increased program participation with pandemic restrictions easing in the current year.

Internal Service Funds

Internal service funds are used to account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. The District currently maintains two internal service funds. These funds are used to account for the District's self-insured medical and dental insurance activity, various early retirement benefit packages for employee groups, and other employee benefits.

Operating revenues for the internal service funds, consisting of charges to the District's governmental funds, for fiscal 2022 totaled \$20,603,874, a slight decrease from the fiscal year 2021 operating revenue level of \$20,826,489. Operating expenses, consisting of health claims, dental claims, and various employee benefits totaled \$23,247,863, which represents a decrease from fiscal year 2021 operating expenses of \$24,191,296. Nonoperating revenues, consisting of investment earnings, totaled \$476,794, which is an increase from the fiscal year 2021 amount of \$371,099. The net position balance for all internal service funds as of June 30, 2022 was \$1,213,911, which is a decrease of \$1,206,420 from the prior year.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

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

Table 6 Capital Assets			
	<u>2022</u>	<u>2021</u>	<u>Change</u>
Land	\$ 33,685,187	\$ 33,685,187	\$ —
Construction in progress	3,493,058	362,936	3,130,122
Land improvements	9,687,055	9,687,055	—
Buildings and improvements	346,948,671	345,325,478	1,623,193
Buildings and improvements – leased	815,933	—	815,933
Equipment and transportation vehicles	15,042,634	14,437,789	604,845
Food service equipment	1,280,350	1,280,350	—
Less accumulated depreciation/amortization	<u>(153,139,149)</u>	<u>(143,231,466)</u>	<u>(9,907,683)</u>
Total	<u>\$ 257,813,739</u>	<u>\$ 261,547,329</u>	<u>\$ (3,733,590)</u>
Depreciation/amortization expense	<u>\$ 9,907,683</u>	<u>\$ 9,073,233</u>	<u>\$ 834,450</u>

By the end of 2022, the District had invested in a broad range of capital assets, including school buildings, athletic facilities, and other equipment for various instructional programs (see Table 6).

The changes presented in the table above reflect the ongoing activity and completion of projects at district sites during fiscal year 2022, consistent with the activity of the Capital Projects – Building Construction Fund discussed on the previous page.

The District defines capital assets as those with an initial, individual cost of \$5,000 or more for equipment and \$20,000 or more for construction and improvements, which benefit more than one fiscal year.

Additional details about capital assets can be found in the notes to basic financial statements.

Long-Term Liabilities

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

Table 7 Outstanding Long-Term Liabilities			
	2022	2021	Change
General obligation bonds payable	\$ 205,420,000	\$ 210,715,000	\$ (5,295,000)
Certificates of participation payable	20,180,000	21,460,000	(1,280,000)
Unamortized premium	9,277,034	7,229,090	2,047,944
Finance purchase payable	7,305,616	7,588,990	(283,374)
Lease liability	686,185	—	686,185
Net/total pension liability	79,936,560	128,125,770	(48,189,210)
Net OPEB liability	15,065,388	6,921,234	8,144,154
Severance benefits payable	2,671,914	2,748,541	(76,627)
Compensated absences payable	871,641	1,013,480	(141,839)
Total	<u>\$ 341,414,338</u>	<u>\$ 385,802,105</u>	<u>\$ (44,387,767)</u>

The change in general obligation bonds payable, certificates of participation payable, and finance purchase payable are primarily due to the scheduled principal payments and bond refunding payments offset by the sale of general obligation bonds and the issuance of a finance purchase for technology in the current year.

The difference in the net/total pension liability reflects the change in the District's proportionate share of the PERA and the TRA state-wide pension obligations.

The increase in the net OPEB liability is largely due to expected and actual OPEB trust investment results in the current year.

The state limits the amount of general obligation debt the District can issue to 15.0 percent of the market value of all taxable property within the District's corporate limits (see Table 8). The District's outstanding net general obligation debt was \$211,617,942 at June 30, 2022, or about 9.0 percent of the limit.

Table 8 Limitations on Debt	
District's market value	\$ 15,755,769,997
Limit rate	<u>15.0%</u>
Legal debt limit	<u>\$ 2,363,365,500</u>

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

FACTORS BEARING ON THE DISTRICT'S FUTURE

With the exception of the voter-approved operating referendum, the District is dependent on the state of Minnesota for a majority of its revenue authority.

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

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.

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 this report or need additional financial information, contact the Business Office, Independent School District No. 284, District Administrative Office, P.O. Box 660, Wayzata, Minnesota 55391-0660.

BASIC FINANCIAL STATEMENTS

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INDEPENDENT SCHOOL DISTRICT NO. 284

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

	Governmental Activities	
	2022	2021
Assets		
Cash and temporary investments	\$ 91,356,670	\$ 83,119,552
Cash and investments held by trustee	99,510	100,509
Receivables		
Current taxes	42,438,056	41,579,999
Delinquent taxes	612,342	709,693
Accounts and interest receivable	651,986	436,547
Due from other governmental units	11,930,497	11,637,714
Due from post-employment benefits trust	1,500,000	1,350,000
Lease	663,014	—
Inventory	194,748	261,759
Prepaid items	15,327	457,415
Capital assets		
Not depreciated/amortized	37,178,245	34,048,123
Depreciated, net of accumulated depreciation/amortization	220,635,494	227,499,206
Total capital assets, net of accumulated depreciation and amortization	<u>257,813,739</u>	<u>261,547,329</u>
Total assets	<u>407,275,889</u>	<u>401,200,517</u>
Deferred outflows of resources		
Deferred charge on refunding	6,899,172	—
Pension plan deferments	53,449,430	57,464,739
OPEB plan deferments	5,466,946	2,606,961
Total deferred outflows of resources	<u>65,815,548</u>	<u>60,071,700</u>
Total assets and deferred outflows of resources	<u>\$ 473,091,437</u>	<u>\$ 461,272,217</u>
Liabilities		
Salaries payable	\$ 607,261	\$ 446,068
Accounts and contracts payable	4,416,762	4,268,099
Accrued interest payable	2,708,110	3,532,772
Due to other governmental units	875,141	579,523
Unearned revenue	1,479,485	1,121,018
Claims incurred, but not reported	2,003,779	2,003,779
Long-term liabilities		
Due within one year	14,300,014	11,712,708
Due in more than one year	327,114,324	374,089,397
Total long-term liabilities	<u>341,414,338</u>	<u>385,802,105</u>
Total liabilities	<u>353,504,876</u>	<u>397,753,364</u>
Deferred inflows of resources		
Property taxes levied for subsequent year	81,378,668	79,233,092
Lease revenue for subsequent years	663,014	—
Pension plan deferments	115,933,572	77,345,666
OPEB plan deferments	8,932,364	13,119,541
Total deferred inflows of resources	<u>206,907,618</u>	<u>169,698,299</u>
Net position		
Net investment in capital assets	33,227,426	29,989,500
Restricted for		
Capital asset acquisition	8,150,130	2,715,070
Debt service	459,910	—
Food service	1,289,389	—
Community service	961,447	149,728
Other purposes (state funding restrictions)	363,248	261,879
Unrestricted	<u>(131,772,607)</u>	<u>(139,295,623)</u>
Total net position	<u>(87,321,057)</u>	<u>(106,179,446)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 473,091,437</u>	<u>\$ 461,272,217</u>

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 284

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

2022				
Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
Administration	\$ 5,580,376	\$ 9,582	\$ —	\$ —
District support services	6,003,506	—	—	73,911
Elementary and secondary regular instruction	87,857,642	1,622,069	2,504,387	998,653
Vocational education instruction	3,731,676	—	680,397	—
Special education instruction	21,614,577	670,258	16,345,373	3,400
Instructional support services	18,462,776	14,287	—	—
Pupil support services	17,624,546	192,904	725,769	—
Sites and buildings	25,596,931	687,156	—	95,040
Fiscal and other fixed cost programs	895,025	—	—	—
Food service	8,047,821	1,121,098	8,475,264	—
Community service	10,984,506	9,440,594	1,456,401	—
Interest and fiscal charges	4,683,351	—	—	—
Total governmental activities	<u>\$ 211,082,733</u>	<u>\$ 13,757,948</u>	<u>\$ 30,187,591</u>	<u>\$ 1,171,004</u>
General revenue				
Taxes				
Property taxes, levied for general purposes				
Property taxes, levied for community service				
Property taxes, levied for debt service				
General grants and aids				
Other general revenues				
Investment earnings				
Total general revenues				
Change in net position				
Net position – beginning				
Net position – ending				

	2021
Net (Expense) Revenue and Changes in Net Position	Net (Expense) Revenue and Changes in Net Position
Governmental Activities	Governmental Activities
\$ (5,570,794)	\$ (5,749,767)
(5,929,595)	(5,309,546)
(82,732,533)	(90,636,773)
(3,051,279)	(3,243,079)
(4,595,546)	(8,947,147)
(18,448,489)	(18,718,591)
(16,705,873)	(15,315,087)
(24,814,735)	(29,753,828)
(895,025)	(420,778)
1,548,541	(336,402)
(87,511)	(3,678,396)
(4,683,351)	(7,878,465)
(165,966,190)	(189,987,859)
67,563,040	64,000,234
2,186,740	1,884,647
15,150,556	14,575,929
94,871,042	96,793,030
2,902,407	1,499,701
2,150,794	1,677,032
184,824,579	180,430,573
18,858,389	(9,557,286)
(106,179,446)	(96,622,160)
<u>\$ (87,321,057)</u>	<u>\$ (106,179,446)</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
Assets			
Cash and temporary investments	\$ 55,251,149	\$ 10,855,967	\$ 11,408,968
Cash and investments held by trustee	70,000	28,510	1,000
Receivables			
Current taxes	33,224,910	–	8,171,520
Delinquent taxes	484,195	–	114,904
Accounts and interest	558,657	–	–
Due from other governmental units	11,669,870	1,199	924
Due from other funds	3,037,697	–	–
Lease	600,516	–	–
Inventory	143,823	–	–
Prepaid items	11,872	–	–
	<u>\$ 105,052,689</u>	<u>\$ 10,885,676</u>	<u>\$ 19,697,316</u>
Liabilities			
Salaries payable	\$ 313,055	\$ –	\$ –
Accounts and contracts payable	2,851,757	1,453,194	1,000
Due to other governmental units	875,141	–	–
Due to other funds	1,693,638	–	–
Unearned revenue	538,009	–	–
Total liabilities	<u>6,271,600</u>	<u>1,453,194</u>	<u>1,000</u>
Deferred inflows of resources			
Property taxes levied for subsequent year	62,743,440	–	16,528,296
Lease revenue for subsequent years	600,516	–	–
Unavailable revenue – delinquent taxes	363,996	–	88,928
Total deferred inflows of resources	<u>63,707,952</u>	<u>–</u>	<u>16,617,224</u>
Fund balances (deficits)			
Nonspendable	155,695	–	–
Restricted	8,513,378	9,432,482	3,079,092
Assigned	11,348,017	–	–
Unassigned	15,056,047	–	–
Total fund balances	<u>35,073,137</u>	<u>9,432,482</u>	<u>3,079,092</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 105,052,689</u>	<u>\$ 10,885,676</u>	<u>\$ 19,697,316</u>

See notes to basic financial statements

Nonmajor Funds	Total Governmental Funds	
	2022	2021
\$ 4,407,976	\$ 81,924,060	\$ 73,797,709
—	99,510	100,509
1,041,626	42,438,056	41,579,999
13,243	612,342	709,693
93,329	651,986	436,547
258,504	11,930,497	11,637,714
—	3,037,697	2,036,727
62,498	663,014	—
50,925	194,748	261,759
3,455	15,327	457,415
<u>\$ 5,931,556</u>	<u>\$ 141,567,237</u>	<u>\$ 131,018,072</u>
\$ 294,206	\$ 607,261	\$ 446,068
110,803	4,416,754	4,256,249
—	875,141	579,523
—	1,693,638	2,402,775
941,476	1,479,485	1,121,018
<u>1,346,485</u>	<u>9,072,279</u>	<u>8,805,633</u>
2,106,932	81,378,668	79,233,092
62,498	663,014	—
9,425	462,349	435,116
<u>2,178,855</u>	<u>82,504,031</u>	<u>79,668,208</u>
54,380	210,075	719,174
2,351,836	23,376,788	19,947,132
—	11,348,017	7,775,597
—	15,056,047	14,102,328
<u>2,406,216</u>	<u>49,990,927</u>	<u>42,544,231</u>
<u>\$ 5,931,556</u>	<u>\$ 141,567,237</u>	<u>\$ 131,018,072</u>

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INDEPENDENT SCHOOL DISTRICT NO. 284

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

	2021	2021
Total fund balances – governmental funds	\$ 49,990,927	\$ 42,544,231
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets are included in net position, but are excluded from fund balances because they do not represent financial resources.		
Cost of capital assets	410,952,888	404,778,795
Accumulated depreciation/amortization	(153,139,149)	(143,231,466)
Long-term liabilities are included in net position, but are excluded from fund balances until due and payable. Debt premiums and discounts are excluded from net position until amortized, but are included in fund balances upon issuance.		
General obligation bonds payable	(205,420,000)	(210,715,000)
Certificates of participation payable	(20,180,000)	(21,460,000)
Unamortized premium	(9,277,034)	(7,229,090)
Finance purchase payable	(7,305,616)	(7,588,990)
Lease liability	(686,185)	–
Net pension liability	(76,191,250)	(123,988,745)
Net OPEB liability	(15,065,388)	(6,921,234)
Compensated absences payable	(871,641)	(1,013,480)
Internal service funds are used to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	1,213,911	2,420,331
Accrued interest payable is included in net position, but is excluded from fund balances until due and payable.	(2,708,110)	(3,532,772)
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 – deferred charge on refunding	6,899,172	–
Deferred outflows of resources – pension plan deferments	53,171,587	57,123,520
Deferred outflows of resources – OPEB plan deferments	5,466,946	2,606,961
Deferred inflows of resources – pension plan deferments	(115,702,100)	(77,288,082)
Deferred inflows of resources – OPEB plan deferments	(8,932,364)	(13,119,541)
Deferred inflows of resources – delinquent property taxes	462,349	435,116
Total net position – governmental activities	<u>\$ (87,321,057)</u>	<u>\$(106,179,446)</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
Revenue			
Local sources			
Property taxes	\$ 67,550,362	\$ –	\$ 15,137,719
Investment earnings	1,646,501	27,499	–
Other	5,253,963	634,374	–
State sources	110,159,564	–	9,236
Federal sources	6,778,368	–	–
Total revenue	191,388,758	661,873	15,146,955
Expenditures			
Current			
Administration	5,483,945	–	–
District support services	5,935,170	–	–
Elementary and secondary regular instruction	84,858,958	–	–
Vocational education instruction	3,796,628	–	–
Special education instruction	22,174,862	–	–
Instructional support services	18,826,900	–	–
Pupil support services	17,625,696	–	–
Sites and buildings	20,344,916	–	–
Fiscal and other fixed cost programs	895,025	–	–
Food service	–	–	–
Community service	–	–	–
Capital outlay	–	5,156,296	–
Debt service			
Principal	3,944,352	–	10,010,000
Interest and fiscal charges	786,967	–	5,759,048
Total expenditures	184,673,419	5,156,296	15,769,048
Excess (deficiency) of revenue over expenditures	6,715,339	(4,494,423)	(622,093)
Other financing sources (uses)			
Bonds issued	–	–	132,865,000
Premium on debt issued	–	–	4,923,285
Finance purchase issued	2,251,230	–	–
Bond refunding payments	–	–	(136,886,511)
Insurance recovery	210,326	–	–
Transfers in	–	–	–
Transfers (out)	(960,775)	–	–
Total other financing sources (uses)	1,500,781	–	901,774
Net change in fund balances	8,216,120	(4,494,423)	279,681
Fund balances			
Beginning of year	26,857,017	13,926,905	2,799,411
End of year	\$ 35,073,137	\$ 9,432,482	\$ 3,079,092

See notes to basic financial statements

Nonmajor Funds	Total Governmental Funds	
	2022	2021
\$ 2,185,022	\$ 84,873,103	\$ 80,433,919
—	1,674,000	1,305,933
10,561,692	16,450,029	8,336,406
1,270,913	111,439,713	108,577,224
8,660,752	15,439,120	14,093,576
<u>22,678,379</u>	<u>229,875,965</u>	<u>212,747,058</u>
—	5,483,945	5,083,452
—	5,935,170	5,096,001
—	84,858,958	83,152,766
—	3,796,628	3,670,138
—	22,174,862	22,445,977
—	18,826,900	18,149,211
—	17,625,696	15,855,236
—	20,344,916	25,477,618
—	895,025	420,778
8,086,232	8,086,232	5,601,859
11,107,228	11,107,228	9,602,128
39,601	5,195,897	9,634,742
—	13,954,352	9,337,680
—	6,546,015	8,761,139
<u>19,233,061</u>	<u>224,831,824</u>	<u>222,288,725</u>
3,445,318	5,044,141	(9,541,667)
—	132,865,000	8,340,000
—	4,923,285	951,055
—	2,251,230	1,350,145
—	(136,886,511)	(9,200,000)
—	210,326	—
—	—	4,611,885
—	(960,775)	(8,356,820)
<u>—</u>	<u>2,402,555</u>	<u>(2,303,735)</u>
3,445,318	7,446,696	(11,845,402)
(1,039,102)	42,544,231	54,389,633
<u>\$ 2,406,216</u>	<u>\$ 49,990,927</u>	<u>\$ 42,544,231</u>

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INDEPENDENT SCHOOL DISTRICT NO. 284

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

	2022	2021
Total net change in fund balances – governmental funds	\$ 7,446,696	\$(11,845,402)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are recorded as net position and the cost is allocated over their estimated useful lives as depreciation and amortization expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	5,358,160	12,975,299
Depreciation/amortization expense	(9,907,683)	(9,073,233)
A gain or loss on the disposal of capital assets, including the difference between the carrying value and any related sale proceeds, is included in the change in net position. However, only the sale proceeds are included in the change in fund balances.		
	–	(2,774,846)
The amount of debt issued is reported in the governmental funds as a source of financing. Debt obligations are not revenues in the Statement of Activities, but rather constitute long-term liabilities.		
General obligation bonds payable	(132,865,000)	(8,340,000)
Finance purchase payable	(2,251,230)	(1,350,145)
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.		
	(1,206,420)	751,227
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds payable	138,160,000	15,645,000
Certificates of participation payable	1,280,000	1,130,000
Finance purchase payable	2,534,604	1,762,680
Lease liability	129,748	–
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.		
	824,662	124,710
Debt issuance premiums and discounts are included in the change in net position as they are amortized over the life of the debt. However, they are included in the change in fund balances upon issuance as other financing sources and uses.		
	(2,047,944)	(193,091)
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.		
Net pension liability	47,797,495	(20,780,119)
Net OPEB liability	(8,144,154)	10,563,395
Compensated absences payable	141,839	(230,642)
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 – deferred charge on refunding	6,899,172	–
Deferred outflows of resources – pension plan deferments	(3,951,933)	(24,281,488)
Deferred outflows of resources – OPEB plan deferments	2,859,985	(385,945)
Deferred inflows of resources – pension plan deferments	(38,414,018)	36,838,181
Deferred inflows of resources – OPEB plan deferments	4,187,177	(10,119,758)
Deferred inflows of resources – delinquent property taxes	27,233	26,891
Change in net position – governmental activities	<u>\$ 18,858,389</u>	<u>\$ (9,557,286)</u>

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INDEPENDENT SCHOOL DISTRICT NO. 284

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

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
Revenue				
Local sources				
Property taxes	\$ 66,123,535	\$ 66,623,535	\$ 67,550,362	\$ 926,827
Investment earnings	1,500,000	1,500,000	1,646,501	146,501
Other	4,291,303	4,291,303	5,253,963	962,660
State sources	107,595,534	107,455,534	110,159,564	2,704,030
Federal sources	4,095,772	7,070,338	6,778,368	(291,970)
Total revenue	183,606,144	186,940,710	191,388,758	4,448,048
Expenditures				
Current				
Administration	5,563,846	5,614,582	5,483,945	(130,637)
District support services	5,625,831	6,476,915	5,935,170	(541,745)
Elementary and secondary regular instruction	81,883,877	85,069,860	84,858,958	(210,902)
Vocational education instruction	3,595,496	3,575,602	3,796,628	221,026
Special education instruction	22,823,908	22,839,986	22,174,862	(665,124)
Instructional support services	19,859,159	19,940,444	18,826,900	(1,113,544)
Pupil support services	15,975,427	17,239,017	17,625,696	386,679
Sites and buildings	24,354,500	24,602,244	20,344,916	(4,257,328)
Fiscal and other fixed cost programs	590,100	535,500	895,025	359,525
Debt service				
Principal	4,788,336	4,612,117	3,944,352	(667,765)
Interest and fiscal charges	768,009	768,028	786,967	18,939
Total expenditures	185,828,489	191,274,295	184,673,419	(6,600,876)
Excess (deficiency) of revenue over expenditures	(2,222,345)	(4,333,585)	6,715,339	11,048,924
Other financing sources (uses)				
Finance purchase issued	2,251,230	2,251,230	2,251,230	—
Insurance recovery	—	—	210,326	210,326
Transfers (out)	—	—	(960,775)	(960,775)
Total other financing sources (uses)	2,251,230	2,251,230	1,500,781	(750,449)
Net change in fund balances	\$ 28,885	\$ (2,082,355)	8,216,120	\$ 10,298,475
Fund balances				
Beginning of year			26,857,017	
End of year			\$ 35,073,137	

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	<u>2022</u>	<u>2021</u>
Assets		
Current assets		
Cash and cash equivalents	\$ —	\$ 366,027
Investments	9,432,610	8,955,816
Receivables		
Due from other funds	<u>3,086,403</u>	<u>3,422,911</u>
Total current assets	12,519,013	12,744,754
Deferred outflows of resources		
Pension plan deferments	277,843	341,219
Liabilities		
Current liabilities		
Accounts and contracts payable	8	11,850
Due to other funds	2,930,462	1,706,863
Claims incurred, but not reported	2,003,779	2,003,779
Severance benefits payable	<u>250,277</u>	<u>465,035</u>
Total current liabilities	5,184,526	4,187,527
Long-term liabilities		
Severance benefits payable	2,421,637	2,283,506
Total pension liability	<u>3,745,310</u>	<u>4,137,025</u>
Total long-term liabilities	<u>6,166,947</u>	<u>6,420,531</u>
Total liabilities	11,351,473	10,608,058
Deferred inflows of resources		
Pension plan deferments	<u>231,472</u>	<u>57,584</u>
Net position		
Unrestricted	<u><u>\$ 1,213,911</u></u>	<u><u>\$ 2,420,331</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	<u>2022</u>	<u>2021</u>
Operating revenue		
Charges for services	\$ 20,603,874	\$ 20,826,489
Operating expenses		
Dental benefit claims	1,528,928	1,439,891
Health benefit claims	20,726,414	21,423,882
Early retirement incentive and sick leave benefits	992,521	1,327,523
Total operating expenses	<u>23,247,863</u>	<u>24,191,296</u>
Operating income (loss)	(2,643,989)	(3,364,807)
Nonoperating revenue		
Investment earnings	<u>476,794</u>	<u>371,099</u>
Income (loss) before transfers	(2,167,195)	(2,993,708)
Transfers in	<u>960,775</u>	<u>3,744,935</u>
Change in net position	(1,206,420)	751,227
Net position		
Beginning of year	<u>2,420,331</u>	<u>1,669,104</u>
End of year	<u>\$ 1,213,911</u>	<u>\$ 2,420,331</u>

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INDEPENDENT SCHOOL DISTRICT NO. 284

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

	2022	2021
Cash flows from operating activities		
Charges for services	\$ 20,626,284	\$ 20,735,237
Payments for health and dental claims	(22,267,184)	(22,851,984)
Payments for retirement benefits	(1,223,599)	(1,706,863)
Net cash flows from operating activities	(2,864,499)	(3,823,610)
Cash flows from noncapital financing activities		
Cash advance from other funds	1,223,599	1,706,863
Cash paid to other funds	314,098	(1,706,863)
Transfers in	960,775	3,744,935
Net cash flows from noncapital financing activities	2,498,472	3,744,935
Net change in cash and cash equivalents	(366,027)	(78,675)
Cash and cash equivalents		
Beginning of year	366,027	444,702
End of year	\$ —	\$ 366,027
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	\$ (2,643,989)	\$ (3,364,807)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities		
Changes in assets		
Due from other funds	22,410	(91,252)
Deferred outflows of resources – pension plan deferments	63,376	(34,436)
Changes in liabilities and deferred inflows		
Accounts and contracts payable	(11,842)	11,789
Severance benefits payable	(76,627)	17,045
Total pension liability	(391,715)	(347,552)
Deferred inflows of resources – pension plan deferments	173,888	(14,397)
Net cash flows from operating activities	\$ (2,864,499)	\$ (3,823,610)

INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Fiduciary Net Position
as of June 30, 2022

	Post-Employment Benefits Trust Fund
Assets	
Investments held by trustee, at fair value	
Mutual funds	\$ 34,559,992
Liabilities	
Current liabilities	
Due to district governmental funds	1,500,000
Net position	
Restricted for OPEB	\$ 33,059,992

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2022

	Post-Employment Benefits Trust Fund
Additions	
Investment earnings	
Total investment earnings (charges)	\$ (5,118,879)
Less investment expense	126,875
Net investment earnings	(5,245,754)
Deductions	
Benefits to plan members	1,500,000
Change in net position	(6,745,754)
Net position	
Beginning of year	39,805,746
End of year	\$ 33,059,992

INDEPENDENT SCHOOL DISTRICT NO. 284

Notes to Basic Financial Statements Year Ended June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

Independent School District No. 284 (the District) was formed and operates pursuant to applicable Minnesota laws and statutes. A School Board elected by the voters of the District governs the District. 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 accompanying financial statements include all funds, departments, agencies, boards, commissions, and other organizations that comprise the District, along with any component units.

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, except for the fiduciary funds. 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 are 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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Depreciation and amortization expense are 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, proprietary, and fiduciary 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, including property taxes, to be available if they are collected within 60 days after year-end. Grants and similar items 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 funding formulas established by 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 the proprietary fund financial statements. Because the principal users of the internal services are the District’s governmental activities, the internal service funds are consolidated into the governmental activities 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. The principal operating revenue of the District’s internal service funds are charges to customers (other district funds) for service. Operating expenses for the internal service funds include the cost of providing the services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Fiduciary funds are presented in the fiduciary fund financial statements by type: the District has a Post-Employment Benefits Trust Fund. Since, by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, these funds are excluded from the government-wide financial statements.

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as described earlier in these notes.

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. Descriptions of the funds included in this report are as follows:

Major Governmental Funds

General Fund – The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

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 under the long-term facilities maintenance 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 primarily 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 Funds – Internal service funds account 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 District has established two internal service funds to account for the District's liabilities for self-insured benefits and early retirement benefits.

Fiduciary Funds

Post-Employment Benefits Trust Fund – The Post-Employment Benefits Trust Fund is used to administer resources received and held by the District as the trustee for others. The Post-Employment Benefits Trust Fund includes assets held in an irrevocable trust to fund other post-employment benefits (OPEB) for eligible employees.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgetary Information

The School Board adopts an annual budget for all governmental funds prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. Budgeted appropriations lapse at year-end. Expenditures in the Food Service Special Revenue Fund exceeded budgeted appropriations by \$168,932 during the year ended June 30, 2022. Revenues in excess of budget, along with available fund balance, financed this variance.

F. 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 reported amounts and disclosures in the financial statements during the reporting period. Actual results could differ from those estimates.

G. 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.

Cash and investments held by trustee include balances held in segregated accounts that are established for specific purposes. In the General Fund, Capital Projects – Building Construction Fund, and Debt Service Fund, this represents assets held in escrow for specific purposes. In the Post-Employment Benefits Trust Fund, this represents assets contributed to an irrevocable trust established to finance the District's liability for post-employment insurance benefits. Interest earned on these investments is allocated directly to the escrow accounts.

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 equivalent. The proprietary fund's equity in the government-wide cash and investment management pool is considered to be cash equivalent.

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

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

See Note 2 for the District's recurring fair value measurements as of year-end.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. 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 lease receivable and property taxes receivable.

At June 30, 2022, the District reported the following receivables due from other governmental units:

Due from the MDE	\$ 11,052,433
Due from other Minnesota school districts	147,702
Due from Hennepin County	728,527
Due from other local governments	<u>1,835</u>
Total due from other governmental units	<u><u>\$ 11,930,497</u></u>

I. Inventories

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

J. Prepaid Items

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

K. Property Taxes

The majority of the District's revenue in the General Fund is determined annually by statutory funding formulas. The total revenue allowed by these formulas is allocated between property taxes and state aids by the Legislature based on education funding priorities.

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. Currently, the mandated tax shift recognizes \$4,459,388 of the property tax levy collectible in 2022 as revenue to the District in fiscal year 2021–2022. The remaining portion of the taxes collectible in 2022 is recorded as a deferred inflow of resources (property taxes levied for subsequent year).

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.

Taxes that remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Capital Assets

Capital assets that are purchased or constructed by the District are recorded at historical cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Leased assets are recorded based on the measurement of payments applicable to the lease term. The District defines capital assets as those with an initial, individual cost of \$5,000 or more for equipment and \$20,000 or more for construction and improvements, 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.

Capital assets are recorded in the government-wide financial statements, but are not reported in the governmental fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are generally sold for an immaterial amount or scrapped when declared as no longer fit or needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings and improvements and 5 to 15 years for equipment and vehicles. Leased assets are amortized over the term of the lease or over the useful life of the applicable asset class previously described, if future ownership is anticipated. Land and construction in progress are not depreciated.

The District does not possess material amounts of infrastructure capital assets, such as sidewalks or parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

M. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. 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.

N. Employee Benefits

- 1. Compensated Absences** – Under the terms of collectively bargained contracts, eligible employees accrue vacation and sick leave at varying rates, portions of which may be carried over to future years. Employees are reimbursed for unused, accrued vacation to the limit specified in their labor contract or School Board policy upon termination. Unused sick leave enters into the calculation of severance benefits for some employees upon termination. Compensated absences are accrued in the governmental fund financial statements only to the extent they have been used or otherwise matured prior to year-end. Unused vacation is accrued as it is earned in the government-wide financial statements.
- 2. 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. Severance benefits are calculated by converting a portion of an eligible employee's unused accumulated sick leave. No individual can receive severance benefits in excess of one year's salary.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. **Early Retirement Incentive** – The District provides early retirement incentive benefits to eligible employee groups in accordance with provisions in certain collectively bargained contracts based on years of service and/or minimum age requirements. No individual can receive benefits in excess of one year's salary. See the Defined Benefit Pension Plan – District note for further information.
4. **Other Post-Employment Benefits (OPEB) Plan** – For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources, and OPEB expense, information about the fiduciary net position of the District's OPEB Plan and additions to/deductions from the District's fiduciary net position have been determined on the same basis as they are reported by the District. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and certain investments that have a maturity at the time of purchase of one year or less, which may be reported at amortized cost. See the Other Post-Employment Benefits (OPEB) Plan note for further information.
5. **State-Wide Pension Plans** – District employees participate in cost-sharing, multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA), to which the District contributes. See the Defined Benefit Pension Plans – State-Wide note for further information.

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 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.

O. 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 during the current year.
2. **Self-Insurance** – The District has established an Internal Service Fund to account for and finance its self-insured risk of loss for respective employee dental and health insurance plans. Under these plans, the Internal Service Fund provides coverage to participating employees and their dependents for various dental and healthcare costs as described in the plans.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The District makes premium payments that include both employer and employee contributions to the Internal Service Fund on behalf of program participants based on rates determined by insurance company estimates of monthly claims paid for each coverage class, plus the stop-loss health 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.

Changes in the balance of claim liabilities for the last two years were as follows:

	<u>Balance – Beginning of Year</u>	<u>Charges and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance – End of Year</u>
2021	\$ 2,003,779	\$ 21,254,306	\$ 21,254,306	\$ 2,003,779
2022	\$ 2,003,779	\$ 20,716,335	\$ 20,716,335	\$ 2,003,779

P. Deferred Outflows/Inflows of Resources

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

The District reports deferred outflows of resources related to the deferred charge on refunding in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is 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 OPEB 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, net collective difference between projected and actual investment earnings on pension and OPEB plan investments, 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.

The District reports deferred inflows of resources related to lease receivables, which requires lessors to recognize deferred inflows of resources to correspond to lease receivables. These amounts are deferred and amortized in a systematic and rationale manner over the term of the lease.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Q. Net Position

In the government-wide, internal service fund, and fiduciary 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 and amortization, reduced by any outstanding debt attributable to acquire capital assets.
- **Restricted Net Position** – Consists of net position restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
- **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.

R. 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 policy, the District’s superintendent and executive 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

When both restricted and unrestricted resources are available for use, it is the District's policy to first use restricted resources, 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.

S. 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 prior year, 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.

T. Change in Accounting Principle

During the year ended June 30, 2022, the District implemented GASB Statement No. 87, *Leases*. This statement included major changes in recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. Certain amounts necessary to fully restate fiscal year 2021 financial information are not determinable; therefore, prior year comparative amounts have not been restated. The implementation of this new GASB statement in the current year resulted in the District reporting a new lease receivable and deferred inflows of resources. Also, adjustments to capital assets and long-term liabilities were made, but did not require a restatement of net position in the current year. See Note 3, Note 4, and Note 5 for additional details on this change in the current year.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

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

Deposits	\$ 394,664
Investments	<u>125,621,508</u>
Total	<u>\$ 126,016,172</u>

Cash and investments are presented in the financial statements as follows:

Statement of Net Position	
Cash and temporary investments	\$ 91,356,670
Cash and investments held by trustee	99,510
Statement of Fiduciary Net Position	
Investments held by trustee	
Post-Employment Benefits Trust Fund	<u>34,559,992</u>
Total	<u>\$ 126,016,172</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.

At year-end, the carrying amount of the District’s deposits was \$394,664, while the balance on the bank records was \$289,340. At year-end, all deposits were fully covered by federal deposit insurance, surety bonds, or by collateral held by the District’s agent in the District’s name.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments

The District has the following investments at year-end:

Investment Type	Credit Risk		Fair Value Measurements Using	Interest Risk – Maturity Duration	Total
	Rating	Agency			
Life insurance contracts	Not Rated		N/A	N/A	\$ 35,836,968
Investment pools/mutual funds					
First American Government Obligation Fund	AAA	S&P	Level 1	N/A	5,883,346
Mutual funds – fixed income	Not Rated		Level 1	N/A	9,639,799
Mutual funds – equities	Not Rated		Level 1	N/A	19,036,847
MNTrust Investment Shares Portfolio	AAA	S&P	Amortized Cost	N/A	103,062
Minnesota School District Liquid Asset Fund	AAA	S&P	Amortized Cost	N/A	55,121,486
Total investments					<u>\$ 125,621,508</u>

N/A – Not Applicable

Investments in life insurance contracts are reported at cash surrender value and are not subject to fair value reporting standards.

The MNTrust Investment Shares Portfolio and Minnesota School District Liquid Asset Fund (MSDLAF) are external investment pools not registered with the Securities and Exchange Commission regulated by Minnesota Statutes. 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 an amortized cost method that approximates fair value. For these investment pools, there are no unfunded commitments, redemption frequency is daily, there is no redemption notice for the MNTrust investments or the MSDLAF Liquid Class, and the redemption notice period is 14 days for the MSDLAF MAX Class.

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

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

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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. For assets held in the Post-Employment Benefits Trust Fund, the investment options available to the District are expanded to include the investment types specified in Minnesota Statutes § 356A.06, Subd. 7. The District’s investment policies do not further restrict investing in specific financial instruments.

Concentration Risk – This is the risk associated with investing a significant portion of the District’s investments (considered 5 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The District’s investment policies do not address concentration risk. At June 30, 2022, the District’s investment portfolio includes the following percentages of specific issuers:

Guaranteed investment contract – Mass Mutual	7.6%
Guaranteed investment contract – Northwestern Mutual	21.0%

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 address interest rate risk; however, when purchasing investments, the District considers such things as interest rates and cash flow needs.

NOTE 3 – LEASE RECEIVABLE

The District has entered into lease receivable agreements for cell tower rental space on district property and space lease. These leases are reported using an incremental rate of 3.00 percent with a final maturity in fiscal 2062. During the current year, the District received principal and interest payments on these leases of \$146,366.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the current year ended is as follows:

	Balance – Beginning of Year	Change in Accounting Principle*	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated/amortized						
Land	\$ 33,685,187	\$ –	\$ –	\$ –	\$ –	\$ 33,685,187
Construction in progress	362,936	–	4,753,315	–	(1,623,193)	3,493,058
Total capital assets, not depreciated/amortized	34,048,123	–	4,753,315	–	(1,623,193)	37,178,245
Capital assets, depreciated/amortized						
Land improvements	9,687,055	–	–	–	–	9,687,055
Buildings and improvements	345,325,478	–	–	–	1,623,193	346,948,671
Buildings and improvements – leased	–	815,933	–	–	–	815,933
Equipment and transportation vehicles	14,437,789	–	604,845	–	–	15,042,634
Food service equipment	1,280,350	–	–	–	–	1,280,350
Total capital assets, depreciated/amortized	370,730,672	815,933	604,845	–	1,623,193	373,774,643
Less accumulated depreciation/amortization for						
Land improvements	(8,361,549)	–	(198,889)	–	–	(8,560,438)
Buildings and improvements	(121,769,288)	–	(9,093,194)	–	–	(130,862,482)
Buildings and improvements – leased	–	–	(143,863)	–	–	(143,863)
Equipment and transportation vehicles	(12,222,526)	–	(421,233)	–	–	(12,643,759)
Food service equipment	(878,103)	–	(50,504)	–	–	(928,607)
Total accumulated depreciation/amortization	(143,231,466)	–	(9,907,683)	–	–	(153,139,149)
Net capital assets, depreciated/amortized	227,499,206	815,933	(9,302,838)	–	1,623,193	220,635,494
Total capital assets, net	<u>\$ 261,547,329</u>	<u>\$ 815,933</u>	<u>\$ (4,549,523)</u>	<u>\$ –</u>	<u>\$ –</u>	<u>\$ 257,813,739</u>

* The change in accounting principle was for new lease standard requirements in the current year.

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

Administration	\$ 10,855
Elementary and secondary regular instruction	3,877,268
Instructional support services	160,176
Pupil support services	111,834
Sites and buildings	5,697,046
Food service	50,504
Total depreciation/amortization expense	<u>\$ 9,907,683</u>

NOTE 5 – LONG-TERM LIABILITIES

A. General Obligation Bonds Payable

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

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
General obligation bonds payable					
School building bonds	05/22/2014	1.50–4.00%	\$ 109,645,000	02/01/2035	\$ 2,135,000
School building bonds	02/15/2018	3.00–5.00%	\$ 66,895,000	02/01/2038	59,715,000
Tax abatement bonds	11/07/2019	2.00–4.00%	\$ 7,455,000	02/01/2035	6,715,000
Refunding bonds	11/12/2020	5.00%	\$ 8,340,000	02/01/2024	6,830,000
Refunding bonds	07/22/2021	1.65–3.00%	\$ 132,865,000	02/01/2036	130,025,000
Total general obligation bonds payable					<u>\$ 205,420,000</u>

These bonds were issued to finance acquisition, construction, and/or improvements of capital facilities, or to finance the retirement (refunding) of prior bond issues. Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies, are dedicated for the retirement of these bonds. The annual future debt service levies authorized equal 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.

In July 2021, the District issued \$132,865,000 of Taxable General Obligation School Building and Alternative Facilities Refunding Bonds, Series 2021A. The proceeds were used to refund, in advance of their stated maturities, the 2024–2035 maturities of the District’s General Obligation School Building Bonds, Series 2014A and the remaining maturities of the General Obligation Alternative Facilities Bonds, Series 2014B. This current refunding reduced the District’s total future debt service payments by \$10,694,633, and resulted in a present value savings of \$9,273,650.

B. Certificates of Participation Payable

The District currently has the following certificates of participation payable outstanding:

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
2013A Certificates of Participation	02/27/2013	2.00–2.60%	\$ 9,980,000	10/01/2027	\$ 4,285,000
2019B Certificates of Participation	11/14/2019	2.25–4.00%	\$ 17,000,000	02/01/2040	15,895,000
Total certificates of participation payable					<u>\$ 20,180,000</u>

These certificates of participation were issued to finance construction of capital facilities. Scheduled future ad valorem lease obligation tax levies will be made to finance the retirement of principal and interest payments on these certificates. These certificates of participation are being paid by the General Fund.

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

C. Finance Purchase Payable

On October 26, 2012, the District entered into a master purchase agreement with Apple, Inc. for iPads. The District acquires equipment from time to time under this master agreement as needed. Each debt schedule added under this master agreement adds equipment and carries its own debt terms and payment schedule. The debt schedules have interest rates ranging from zero percent to 0.89 percent and mature in fiscal year 2024. Upon payment in full of all scheduled debt payments, the debtor's (Apple, Inc.'s) interest in the equipment is transferred to the District, free and clear of any right or interest of Apple, Inc. The assets acquired through this agreement were not capitalized, as individual asset amounts do not meet the capitalization threshold requirements. The General Fund will be used to liquidate this liability. In the event of default, the debtor may do any of the following: a) provide written notice to debtee of the event of default; b) declare due and payable any and all amounts which may then be due and payable under the agreement, plus all payments remaining through the end of the then current fiscal period; c) with or without terminating the debt term under such agreement, i) enter the premises where the equipment is located and retake possession of such equipment or require debtee at debtee's expense to promptly return any or all of such equipment to the possession of debtor and ii) at debtee's expense, sell or lease such equipment, or sublease such equipment continuing to hold debtee liable for the difference between the debt payment payable by debtee and net proceeds or any such sale, lease, or sublease.

The District entered into a finance purchase agreement to finance the construction of a turf field. The finance purchase has an effective interest rate of 2.28 percent and calls for annual principal and interest payments through February 1, 2026. The finance purchase is being paid through the General Fund.

The District entered into a finance purchase agreement to finance the construction of a building addition to Meadow Ridge Elementary School. The finance purchase has an effective interest rate of 2.24 percent and calls for semiannual principal and interest payments through April 1, 2032. The finance purchase is being paid through the General Fund.

D. Lease Liability

The District has obtained the use of certain building space through a lease financing agreement. The total amount of underlying lease assets by major classes and the related accumulated amortization is presented in Note 4 to the basic financial statements. Annual principal and interest on these agreements will be paid from the General Fund. The agreement is secured by the original property. The lessor may repossess the property and seek full recovery of the losses upon default. The District currently has the following lease liability obligations outstanding:

Lease Description	Interest Rate	Lease Date	Final Maturity	Principal Outstanding
Hanus bus garage	3.00%	08/01/2016	07/31/2024	\$ 233,182
Lifetime locker room	3.00%	09/01/2003	03/03/2036	453,003
Total lease liability				<u>\$ 686,185</u>

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

E. Other Long-Term Liabilities

The District offers a number of benefits to its employees, including compensated absences, severance benefits, pension benefits, and OPEB. The details of these various benefit liabilities are discussed elsewhere in these notes. Such benefits are paid primarily from the General Fund.

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

Pension Plans	Net Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
Defined benefit plans				
State-wide, multiple-employer – PERA	\$ 15,365,070	\$ 12,192,151	\$ 15,461,403	\$ (48,574)
State-wide, multiple-employer – TRA	60,826,180	40,979,436	100,240,697	3,767,770
Single-employer – District	3,745,310	277,843	231,472	274,493
Defined contribution plan				
Single-employer – District	—	—	—	166,412
Total	<u>\$ 79,936,560</u>	<u>\$ 53,449,430</u>	<u>\$ 115,933,572</u>	<u>\$ 4,160,101</u>

F. Minimum Debt Payments

Minimum annual principal and interest payments to maturity for general obligation bonds, certificates of participation, finance purchase, and lease obligations are as follows:

Year Ending June 30,	General Obligation Bonds		Certificates of Participation		Finance Purchase		Lease	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 9,780,000	\$ 5,896,475	\$ 1,320,000	\$ 591,476	\$ 1,942,868	\$ 116,456	\$ 135,228	\$ 18,736
2024	11,045,000	5,482,275	1,360,000	551,681	1,509,710	99,566	142,800	14,576
2025	11,285,000	5,068,225	1,400,000	509,881	776,575	82,291	38,724	11,576
2026	12,570,000	4,681,425	1,445,000	466,046	794,243	64,623	29,569	10,679
2027	12,795,000	4,238,325	1,495,000	419,701	359,506	49,120	30,468	9,779
2028–2032	70,210,000	14,909,570	4,995,000	1,487,646	1,922,714	120,417	166,817	34,419
2033–2037	66,910,000	6,639,560	4,910,000	804,744	—	—	142,579	8,348
2038–2040	10,825,000	351,813	3,255,000	176,644	—	—	—	—
	<u>\$ 205,420,000</u>	<u>\$ 47,267,668</u>	<u>\$ 20,180,000</u>	<u>\$ 5,007,819</u>	<u>\$ 7,305,616</u>	<u>\$ 532,473</u>	<u>\$ 686,185</u>	<u>\$ 108,113</u>

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

G. Changes in Long-Term Liabilities

	Beginning Balance	Change in Accounting Principle*	Additions	Retirements	Ending Balance	Due Within One Year
General obligation bonds payable	\$ 210,715,000	\$ –	\$ 132,865,000	\$ 138,160,000	\$ 205,420,000	\$ 9,780,000
Certificates of participation payable	21,460,000	–	–	1,280,000	20,180,000	1,320,000
Unamortized premium	7,229,090	–	4,923,285	2,875,341	9,277,034	–
Total bonds payable	239,404,090	–	137,788,285	142,315,341	234,877,034	11,100,000
Finance purchase payable	7,588,990	–	2,251,230	2,534,604	7,305,616	1,942,868
Lease liability	–	815,933	–	129,748	686,185	135,228
Net/total pension liability	128,125,770	–	16,850,174	65,039,384	79,936,560	–
Net OPEB liability	6,921,234	–	8,144,154	–	15,065,388	–
Severance benefits payable	2,748,541	–	201,732	278,359	2,671,914	250,277
Compensated absences payable	1,013,480	–	1,739,482	1,881,321	871,641	871,641
	<u>\$ 385,802,105</u>	<u>\$ 815,933</u>	<u>\$ 166,975,057</u>	<u>\$ 212,178,757</u>	<u>\$ 341,414,338</u>	<u>\$ 14,300,014</u>

* The change in accounting principle was for new lease standard requirements in the current year.

NOTE 6 – FUND BALANCES

The classifications on the following page are a breakdown of equity components of governmental funds, which are defined earlier in the report. When applicable, certain restrictions, which have an accumulated deficit balance at June 30, 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. A description of these deficit balance restrictions is included on the following page since the District has specific authority to future resources for such deficits.

NOTE 6 – FUND BALANCES (CONTINUED)

A. Classifications

At June 30, 2022, a summary of the District's governmental fund balance classifications are as follows:

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total
Nonspendable					
Inventory	\$ 143,823	\$ –	\$ –	\$ 50,925	\$ 194,748
Prepaid items	11,872	–	–	3,455	15,327
Total nonspendable	155,695	–	–	54,380	210,075
Restricted					
Scholarships	255,463	–	–	–	255,463
Capital projects levy	3,430,756	–	–	–	3,430,756
Operating capital	1,303,620	–	–	–	1,303,620
Long-term facilities maintenance	3,415,754	–	–	–	3,415,754
Medical Assistance	107,785	–	–	–	107,785
Capital projects	–	9,432,482	–	–	9,432,482
Debt service	–	–	3,079,092	–	3,079,092
Food service	–	–	–	1,252,174	1,252,174
Community education programs	–	–	–	816,161	816,161
Early childhood family education programs	–	–	–	37,367	37,367
School readiness	–	–	–	165,624	165,624
Community service	–	–	–	80,510	80,510
Total restricted	8,513,378	9,432,482	3,079,092	2,351,836	23,376,788
Assigned					
Local collaborative time study	586,066	–	–	–	586,066
Reemployment insurance	137,800	–	–	–	137,800
Site carryover	837,785	–	–	–	837,785
Q compensation	897	–	–	–	897
School opening costs	695,305	–	–	–	695,305
Workers' compensation escrow	70,000	–	–	–	70,000
Post-employment obligations	2,156,636	–	–	–	2,156,636
Subsequent year budget	3,362,700	–	–	–	3,362,700
Enrollment	3,500,828	–	–	–	3,500,828
Total assigned	11,348,017	–	–	–	11,348,017
Unassigned					
Unassigned	15,056,047	–	–	–	15,056,047
Total	<u>\$ 35,073,137</u>	<u>\$ 9,432,482</u>	<u>\$ 3,079,092</u>	<u>\$ 2,406,216</u>	<u>\$ 49,990,927</u>

B. Minimum Unassigned Fund Balance Policy

The District's adopted fund balance policy for the General Fund establishes a year-end minimum unassigned fund balance of 5.0–7.0 percent of the previous year's expenditures, increased to compensate for any negative balances in the Food Service Special Revenue Fund and/or Community Service Special Revenue Fund. If the unassigned fund balance for the General Fund falls below the projected minimum balance of 7.0 percent, the District's administration will notify the School Board and present a plan to restore the fund balance to the acceptable level. At June 30, 2022, the unassigned fund balance of the General Fund, excluding restricted account deficits, was 8.2 percent of fiscal 2022 expenditures.

NOTE 7 – 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 7 – 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 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 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Tier II Benefits

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

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

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

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

C. Contributions

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

1. GERF Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Coordinated Plan members were required to contribute 6.5 percent of their annual covered salary in fiscal year 2022 and the District was required to contribute 7.5 percent for Coordinated Plan members. The District's contributions to the GERF for the year ended June 30, 2022, were \$2,100,130. The District's contributions were equal to the required contributions as set by state statutes.

2. TRA Contributions

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

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

The District's contributions to the TRA for the plan's fiscal year ended June 30, 2022, were \$7,072,897. The District's contributions were equal to the required contributions for each year as set by state statutes.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

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

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

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

D. Pension Costs

1. GERF Pension Costs

At June 30, 2022, the District reported a liability of \$15,365,070 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 \$469,233. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2020 through June 30, 2021, relative to the total employer contributions received from all of the PERA's participating employers. The District's proportionate share was 0.3598 percent at the end of the measurement period and 0.3909 percent for the beginning of the period.

District's proportionate share of the net pension liability	\$ 15,365,070
State's proportionate share of the net pension liability associated with the District	\$ 469,233

For the year ended June 30, 2022, the District recognized negative pension expense of \$86,434 for its proportionate share of the GERF's pension expense. In addition, the District recognized \$37,860 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's pension expense for the annual \$16 million contribution.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 96,733	\$ 474,918
Changes in actuarial assumptions	9,381,594	362,595
Net collective difference between projected and actual investment earnings	–	13,183,846
Changes in proportion	613,694	1,440,044
District's contributions to the GERF subsequent to the measurement date	2,100,130	–
Total	<u>\$ 12,192,151</u>	<u>\$ 15,461,403</u>

The \$2,100,130 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2023	\$ (842,578)
2024	\$ (356,562)
2025	\$ (540,783)
2026	\$ (3,629,459)

2. TRA Pension Costs

At June 30, 2022, the District reported a liability of \$60,826,180 for its proportionate share of the TRA's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to the TRA in relation to total system contributions, including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District's proportionate share was 1.3899 percent at the end of the measurement period and 1.3610 percent for the beginning of the period.

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

District's proportionate share of the net pension liability	\$ 60,826,180
State's proportionate share of the net pension liability associated with the District	\$ 5,129,930

For the year ended June 30, 2022, the District recognized pension expense of \$3,825,209. It also recognized \$57,439 as a decrease to pension expense for the support provided by direct aid.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

At June 30, 2022, 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	\$ 1,613,188	\$ 1,620,392
Changes in actuarial assumptions	22,289,224	47,682,672
Net collective difference between projected and actual investment earnings on pension plan investments	–	50,937,633
Changes in proportion	10,004,127	–
District's contributions to the TRA subsequent to the measurement date	7,072,897	–
Total	<u>\$ 40,979,436</u>	<u>\$ 100,240,697</u>

A total of \$7,072,897 reported as deferred outflows of resources related to pensions resulting from district contributions to the TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2023	\$ (32,655,039)
2024	\$ (24,632,152)
2025	\$ (5,470,830)
2026	\$ (8,225,524)
2027	\$ 4,649,387

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
	GERF	TRA	
Domestic equity	33.50 %	35.50 %	5.10 %
International equity	16.50	17.50	5.30 %
Private markets	25.00	25.00	5.90 %
Fixed income	25.00	20.00	0.75 %
Unallocated cash	–	2.00	– %
Total	<u>100.00 %</u>	<u>100.00 %</u>	

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

F. Actuarial Methods and Assumptions

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

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

1. GERF

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

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

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

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

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

2. TRA

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

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

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

The following changes in actuarial assumptions occurred in 2021:

1. GERF

CHANGES IN ACTUARIAL ASSUMPTIONS

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

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

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

G. Discount Rate

1. GERF

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

2. TRA

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

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

H. Pension Liability Sensitivity

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

	<u>1% Decrease in Discount Rate</u>	<u>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	\$ 31,336,903	\$ 15,365,070	\$ 2,259,209
TRA discount rate	6.00%	7.00%	8.00%
District's proportionate share of the TRA net pension liability	\$ 122,871,844	\$ 60,826,180	\$ 9,943,789

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 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT

A. Plan Description

The District provides pension benefits to certain eligible individuals and contract groups through its Defined Benefit Pension Plan, a single-employer defined benefit plan administered by the District. Benefit and eligibility provisions are established through individual contracts and negotiations between the District and various unions representing district employees and are renegotiated each two-year bargaining period. Eligibility for these benefits is 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 publicly available financial report.

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

These benefits are summarized as follows:

Teacher Pension Benefits – For eligible full-time teachers with at least 20 years of in-district service (or 15 years with the District and 25 years of teaching in the state of Minnesota), hired before July 1, 1997 and at least Step 5 before July 1, 1998, and at least 55 years of age, the District pays a pension benefit equal to 80 days' pay.

Specialists and Wayzata Kids Site Managers Pension Benefits – For eligible specialists and site managers with at least 20 years of service (or 10 years in-district specialist/manager capacity with a total of 20 years of in-district service, or 25 years of directly related service with 15 of the years in the District), hired before July 1, 2003 for specialists and July 1, 2004 for site managers and not participating in the early retirement incentive matching contribution program, and at least 55 years of age, the District pays a benefit equal to 75 days' pay.

Secretaries and Paraprofessionals Pension Benefits – For eligible secretaries and paraprofessionals with at least 15 years of service, hired before June 30, 2018, and at least 55 years of age, the District pays a pension benefit equal to 80 days' pay (or 100 days' pay for secretaries and paraprofessionals with 20 years of service).

Support Staff and Food Service Pension Benefits – For eligible support staff and food service employees with at least 20 years of in-district service, hired before June 30, 2018, and at least 55 years of age, the District pays a pension benefit equal to 100 days' pay.

Custodians Pension Benefits – For eligible custodians with at least 15 years of service, hired before June 30, 2018, and at least 55 years of age, the District pays a pension benefit equal to 80 days' pay.

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. There are no invested plan assets accumulated for payment of future benefits. The operating funds are used for the funding of all pension/retirement benefits, which are accounted for in an Internal Service Fund. The District has not established a trust fund to finance these pension benefits.

C. Membership

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

Retirees and beneficiaries receiving benefits	29
Active plan members	<u>410</u>
Total members	<u><u>439</u></u>

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

D. Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial valuation date of July 1, 2020 and measurement date as of June 30, 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

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

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. The District discount rate used in the prior measurement date was 2.10 percent.

F. Changes in the Total Pension Liability

	<u>Total Pension Liability</u>
Beginning balance – July 1, 2021	\$ 4,137,025
Changes for the year	
Service cost	170,908
Interest	85,986
Assumption changes	(219,666)
Benefit payments	<u>(428,943)</u>
Total net changes	<u>(391,715)</u>
Ending balance – June 30, 2022	<u>\$ 3,745,310</u>

Assumption changes since the prior measurement date include the following:

- The discount rate was changed from 2.10 percent to 3.80 percent.

NOTE 8 – 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>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Pension discount rate	2.80%	3.80%	4.80%
Total pension liability	\$ 3,903,380	\$ 3,745,310	\$ 3,591,890

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

For the current year ended, the District recognized pension expense of \$274,493. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to this pension plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 178,956	\$ –
Changes in actuarial assumptions	98,887	231,472
Total	<u>\$ 277,843</u>	<u>\$ 231,472</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to this pension plan will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amount</u>
2023	\$ 17,599
2024	\$ 17,599
2025	\$ 17,603
2026	\$ 31,988
2027	\$ (7,039)
Thereafter	\$ (31,379)

NOTE 9 – DEFINED CONTRIBUTION PENSION PLAN – DISTRICT

On July 1, 2015, the District established a single-employer defined contribution pension plan administered by the District. The plan is offered to all administrators. Benefit and eligibility provisions are established through individual contracts and negotiations between the District and various unions representing district employees and are renegotiated each bargaining period. Eligibility for these benefits is based on years of service and/or minimum age requirements. Annual employer contributions are equal to five percent of the eligible employees' annual salary as of June 30th of each year, paid annually for the 10 fiscal years prior to the employee reaching the eligibility requirements for retirement pay benefits as set forth in their respective contracts.

Employer contributions are payable within 60 days following June 30th of each of the 10 years the employee is eligible to receive the benefits, and are deposited into the Minnesota State Retirement System Healthcare Savings Plan and an IRC § 403(b) retirement account. All employer contributions are tax deferred until the time of withdrawal. At June 30, 2022, there were 17 active plan participants. The District has not established a trust fund to finance these pension benefits.

Total contributions made by the District during the fiscal year ended June 30, 2022 were \$166,412, which is equal to the required contributions and has been recognized as pension expense in the Early Retirement Accounts Internal Service Fund.

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

A. Plan Description

The District provides post-employment benefits to certain eligible employees through the OPEB Plan, a single-employer defined benefit plan administered by the District. Management of the plan is vested with the School Board of the District. All post-employment benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements.

The District has established the Post-Employment Benefits Trust Fund to account for the assets of the plan and finance these obligations. The plan assets may be used only for the payment of benefits of the plan, in accordance with the terms of the plan. The plan does not issue a publicly available financial report.

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

B. Benefits Provided

All retirees of the District upon retirement have the option under state law to continue their medical insurance coverage through the District. 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 and date of hire, 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 until the retiree reaches Medicare eligibility, 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.

C. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District has established the Post-Employment Benefits Trust Fund to finance these obligations.

D. Membership

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

Retirees and beneficiaries receiving benefits	114
Active plan members	<u>1,577</u>
Total members	<u><u>1,691</u></u>

E. Net OPEB Liability of the District

The District's net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2020. The components of the net OPEB liability of the District at year-end were as follows:

Total OPEB liability	\$ 48,125,380
Plan fiduciary net position	<u>(33,059,992)</u>
District's net OPEB liability	<u><u>\$ 15,065,388</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u><u>68.7%</u></u>

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

F. Actuarial Methods and Assumptions

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

Discount rate	4.40%
Expected long-term investment return	6.10% (net of investment expenses)
20-year municipal bond yield	3.80%
Inflation rate	2.50%
Salary increases	Service graded table
Medical trend rate	6.25% grading to 5.00% over 5 years, then to 4.00% over the next 48 years
Dental trend rate	4.00%

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale.

The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

The District's policy regarding the allocation of invested assets is established and may be amended by the School Board by a majority vote of its members. It is the policy of the School Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes allowable under state statutes. The investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

The long-term expected rate of return on OPEB Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	39.00 %	7.60 %
International equity	21.00	7.40 %
Fixed income	36.00	4.20 %
Cash	4.00	2.20 %
Total	100.00 %	6.10 %

G. Rate of Return

For the current year ended, the annual money-weighted rate of return on investments, net of investment expense, was a negative 13.1 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

H. Discount Rate

The discount rate used to measure the total OPEB liability was 4.40 percent. The projection of cash flows used to determine the discount rate was determined by projecting forward the fiduciary net position (assets) as of the valuation date, increasing by the investment return assumption, and reducing by benefit payments in each period until assets are exhausted. Expected benefit payments by year were discounted using the expected asset return assumptions for the years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the 20-year municipal bond rate. The equivalent single rate is the discount rate. The contribution and benefit payment history, as well as the funding policy, have also been taken into account. The District discount rate used in the prior measurement date was 3.50 percent.

I. Changes in the Net OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning balance – July 1, 2021	\$ 46,726,980	\$ 39,805,746	\$ 6,921,234
Changes for the year			
Service cost	2,745,593	–	2,745,593
Interest	1,703,045	–	1,703,045
Assumption changes	(2,794,384)	–	(2,794,384)
Contributions – paid through operating funds	–	142,420	(142,420)
Projected investment return	–	2,416,355	(2,416,355)
Difference between expected and actual experience	1,386,566	(7,662,109)	9,048,675
Benefit payments – paid through trust	(1,500,000)	(1,500,000)	–
Benefit payments – paid through operating funds	(142,420)	(142,420)	–
Total net changes	1,398,400	(6,745,754)	8,144,154
Ending balance – June 30, 2022	\$ 48,125,380	\$ 33,059,992	\$ 15,065,388

Assumption changes since the prior measurement date include the following:

- The expected long-term investment return was changed from 6.30 percent to 6.10 percent.
- This discount rate was changed from 3.50 percent to 4.40 percent.

J. Net OPEB Liability Sensitivity to Discount and Healthcare Cost Trend Rate Changes

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

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
OPEB discount rate	3.40%	4.40%	5.40%
Net OPEB liability	\$ 18,177,349	\$ 15,065,388	\$ 12,107,000

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

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

	1% Decrease in Healthcare Cost Trend Rate	Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
OPEB medical trend rate	5.25% decreasing to 4.00% then 3.00%	6.25% decreasing to 5.00% then 4.00%	7.25% decreasing to 6.00% then 5.00%
OPEB dental trend rate	3.00%	4.00%	5.00%
Net OPEB liability	\$ 11,967,613	\$ 15,065,388	\$ 18,634,717

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

For the current year ended, the District recognized OPEB expense of \$1,239,412. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 1,247,909	\$ 1,788,718
Changes in actuarial assumptions	2,221,016	7,143,646
Net collective differences between projected and actual investment earnings on OPEB plan investments	1,998,021	—
Total	<u>\$ 5,466,946</u>	<u>\$ 8,932,364</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	OPEB Expense Amount
2023	\$ (592,463)
2024	\$ (532,399)
2025	\$ (407,406)
2026	\$ 866,465
2027	\$ (532,086)
Thereafter	\$ (2,267,529)

NOTE 11 – 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 July 1 to June 30, each participant designates a total amount of pretax dollars to be contributed to the Plan during the year. At June 30, the District is contingently liable for total contributions to the medical reimbursement portion of the Plan, whether or not such contributions have been made.

All assets of the Plan are held in the District's general checking account and are administered by an employee of the District. Payments of insurance premiums (health, dental, life, and disability) are made by the District directly to the designated service providers. These payments are made on a timely basis and are accounted for primarily in the District's Self-Insurance Accounts Internal Service Fund. The medical reimbursement and dependent care activity in the financial statements is accounted for in the General Fund.

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 12 – INTERFUND BALANCES AND TRANSACTIONS

A. Interfund Receivables and Payables

The District had the following interfund receivables and payables at June 30, 2022:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 3,037,697	\$ 1,693,638
Internal Service Fund	3,086,403	2,930,462
Post-Employment Benefits Trust Fund	—	1,500,000
	<u>\$ 6,124,100</u>	<u>\$ 6,124,100</u>

As of June 30, 2022, the District had an interfund receivable in the General Fund of \$1,500,000 due from the Post-Employment Benefits Trust Fund to reimburse post-employment benefit costs.

As of June 30, 2022, the District had an interfund receivable in the General Fund of \$1,537,697 due from the Early Retirement Accounts Internal Service Fund to eliminate temporary cash balance deficits.

As of June 30, 2022, the District's Internal Service Fund had an interfund receivable of \$1,693,638 due from the General Fund for medical and dental insurance premiums.

As of June 30, 2022, the District's Self-Insurance Accounts Internal Service Fund had an interfund receivable of \$1,392,765 due from the Early Retirement Accounts Internal Service Fund to eliminate temporary cash balance deficits.

NOTE 12 – INTERFUND BALANCES AND TRANSACTIONS (CONTINUED)

Such interfund balances are reported in the fund financial statements, but are eliminated as necessary in the government-wide financial statements.

B. Interfund Transfers

The General Fund transferred \$960,775 to the Self-Insurance Internal Service Fund to allocate additional resources to the fund.

Such interfund transfers are reported in the fund financial statements, but are eliminated in the government-wide financial statements.

NOTE 13 – COMMITMENTS AND CONTINGENCIES

A. 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.

B. 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 agency cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

C. Construction Contracts

At June 30, 2022, the District had commitments totaling \$7,523,802 under various construction contracts for which the work was not yet completed.

NOTE 14 – SUBSEQUENT EVENTS

A. Finance Purchase

In July 2022, the District entered into a finance purchase agreement for technology equipment totaling \$1,181,850 with an interest rate of zero percent and payments over three years. The lease matures in July 2024.

B. Land Acquisition

In July 2022, the District purchased certain real property at a purchase price of \$1,190,000.

REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 284

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

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the 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	0.4010%	\$ 18,836,971	\$ —	\$ 18,836,971	\$ 21,580,149	87.29%	78.70%
06/30/2016	06/30/2015	0.3690%	\$ 19,123,495	\$ —	\$ 19,123,495	\$ 21,662,426	88.28%	78.20%
06/30/2017	06/30/2016	0.3669%	\$ 29,790,460	\$ 388,978	\$ 30,179,438	\$ 22,576,588	131.95%	68.90%
06/30/2018	06/30/2017	0.3681%	\$ 23,499,261	\$ 295,505	\$ 23,794,766	\$ 23,723,555	99.05%	75.90%
06/30/2019	06/30/2018	0.3717%	\$ 20,620,393	\$ 676,399	\$ 21,296,792	\$ 24,982,890	82.54%	79.50%
06/30/2020	06/30/2019	0.3687%	\$ 20,384,597	\$ 633,639	\$ 21,018,236	\$ 26,067,142	78.20%	80.20%
06/30/2021	06/30/2020	0.3909%	\$ 23,436,241	\$ 722,773	\$ 24,159,014	\$ 27,873,561	84.08%	79.10%
06/30/2022	06/30/2021	0.3598%	\$ 15,365,070	\$ 469,233	\$ 15,834,303	\$ 25,899,722	59.33%	87.00%

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

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 1,591,536	\$ 1,591,536	\$ —	\$ 21,662,426	7.35%
06/30/2016	\$ 1,693,427	\$ 1,693,427	\$ —	\$ 22,576,588	7.50%
06/30/2017	\$ 1,778,667	\$ 1,778,667	\$ —	\$ 23,723,555	7.50%
06/30/2018	\$ 1,874,024	\$ 1,874,024	\$ —	\$ 24,982,890	7.50%
06/30/2019	\$ 1,957,080	\$ 1,957,080	\$ —	\$ 26,067,142	7.51%
06/30/2020	\$ 2,090,441	\$ 2,090,441	\$ —	\$ 27,873,561	7.50%
06/30/2021	\$ 1,942,777	\$ 1,942,777	\$ —	\$ 25,899,722	7.50%
06/30/2022	\$ 2,100,130	\$ 2,100,130	\$ —	\$ 28,005,478	7.50%

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. 284

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

District Fiscal Year-End Date	TRA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	1.2442%	\$ 57,331,835	\$ 4,033,134	\$ 61,364,969	\$ 59,468,413	96.41%	81.50%
06/30/2016	06/30/2015	1.1745%	\$ 72,654,441	\$ 8,912,006	\$ 81,566,447	\$ 59,480,901	122.15%	76.80%
06/30/2017	06/30/2016	1.1661%	\$278,142,672	\$ 27,917,266	\$306,059,938	\$ 60,632,426	458.74%	44.88%
06/30/2018	06/30/2017	1.1747%	\$234,491,429	\$ 22,668,335	\$257,159,764	\$ 63,155,618	371.29%	51.57%
06/30/2019	06/30/2018	1.2131%	\$ 76,194,035	\$ 7,158,801	\$ 83,352,836	\$ 66,998,054	113.73%	78.07%
06/30/2020	06/30/2019	1.2994%	\$ 82,824,029	\$ 7,329,713	\$ 90,153,742	\$ 73,710,617	112.36%	78.21%
06/30/2021	06/30/2020	1.3610%	\$100,552,504	\$ 8,426,843	\$108,979,347	\$ 79,018,615	127.25%	75.48%
06/30/2022	06/30/2021	1.3899%	\$ 60,826,180	\$ 5,129,930	\$ 65,956,110	\$ 83,120,796	73.18%	86.63%

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

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 4,460,131	\$ 4,460,131	\$ —	\$ 59,480,901	7.50%
06/30/2016	\$ 4,549,049	\$ 4,549,049	\$ —	\$ 60,632,426	7.50%
06/30/2017	\$ 4,742,705	\$ 4,742,705	\$ —	\$ 63,155,618	7.51%
06/30/2018	\$ 5,026,531	\$ 5,026,531	\$ —	\$ 66,998,054	7.50%
06/30/2019	\$ 5,687,795	\$ 5,687,795	\$ —	\$ 73,710,617	7.72%
06/30/2020	\$ 6,263,877	\$ 6,263,877	\$ —	\$ 79,018,615	7.93%
06/30/2021	\$ 6,762,053	\$ 6,762,053	\$ —	\$ 83,120,796	8.14%
06/30/2022	\$ 7,072,897	\$ 7,072,897	\$ —	\$ 85,090,593	8.31%

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. 284

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

	District Fiscal Year-End Date					
	2017	2018	2019	2020	2021	2022
Total pension liability						
Service cost	\$ 252,269	\$ 235,778	\$ 211,666	\$ 241,804	\$ 214,722	\$ 170,908
Interest	177,900	178,321	211,234	140,881	103,701	85,986
Assumption changes	—	(115,172)	56,141	83,005	26,516	(219,666)
Plan changes	—	—	(1,726,541)	—	(2,433)	—
Difference between expected and actual experience	—	—	256,067	—	71,297	—
Benefit payments	(512,772)	(283,900)	(495,456)	(563,410)	(761,355)	(428,943)
Net change in total pension liability	(82,603)	15,027	(1,486,889)	(97,720)	(347,552)	(391,715)
Total pension liability – beginning of year	6,136,762	6,054,159	6,069,186	4,582,297	4,484,577	4,137,025
Total pension liability – end of year	<u>\$ 6,054,159</u>	<u>\$ 6,069,186</u>	<u>\$ 4,582,297</u>	<u>\$ 4,484,577</u>	<u>\$ 4,137,025</u>	<u>\$ 3,745,310</u>
Covered-employee payroll	<u>\$ 28,004,800</u>	<u>\$ 28,844,944</u>	<u>\$ 19,728,311</u>	<u>\$ 20,320,160</u>	<u>\$ 16,542,845</u>	<u>\$ 17,039,131</u>
Total pension liability as a percentage of covered-employee payroll	<u>21.62%</u>	<u>21.04%</u>	<u>23.23%</u>	<u>22.07%</u>	<u>25.01%</u>	<u>21.98%</u>

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

Note 2: The District implemented GASB Statement No. 73 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	District Fiscal Year-End Date					
	2017	2018	2019	2020	2021	2022
Total OPEB liability						
Service cost	\$ 2,551,063	\$ 2,390,402	\$ 2,693,689	\$ 3,223,065	\$ 3,011,908	\$ 2,745,593
Interest	1,454,492	1,513,499	1,677,230	1,731,921	1,473,157	1,703,045
Assumption changes	—	(1,204,821)	851,818	2,621,680	(5,116,533)	(2,794,384)
Plan changes	—	(1,097,125)	871,345	—	24,568	—
Difference between expected and actual experience	—	—	(1,008,111)	—	(1,535,825)	1,386,566
Benefit payments	(1,993,798)	(2,327,031)	(1,956,000)	(1,665,554)	(1,452,227)	(1,642,420)
Net change in total OPEB liability	2,011,757	(725,076)	3,129,971	5,911,112	(3,594,952)	1,398,400
Total OPEB liability – beginning of year	39,994,168	42,005,925	41,280,849	44,410,820	50,321,932	46,726,980
Total OPEB liability – end of year	42,005,925	41,280,849	44,410,820	50,321,932	46,726,980	48,125,380
Plan fiduciary net position						
Contributions – employer	293,798	27,031	—	65,554	102,227	142,420
Projected investment return	1,366,041	1,456,650	1,648,705	1,290,620	1,949,067	2,416,355
Difference between expected and actual experience	1,657,592	1,002,046	300,328	624,945	6,369,376	(7,662,109)
Benefit payments	(1,993,798)	(2,327,031)	(1,956,000)	(1,665,554)	(1,452,227)	(1,642,420)
Net change in plan fiduciary net position	1,323,633	158,696	(6,967)	315,565	6,968,443	(6,745,754)
Plan fiduciary net position – beginning of year	31,046,376	32,370,009	32,528,705	32,521,738	32,837,303	39,805,746
Plan fiduciary net position – end of year	32,370,009	32,528,705	32,521,738	32,837,303	39,805,746	33,059,992
Net OPEB liability	<u>\$ 9,635,916</u>	<u>\$ 8,752,144</u>	<u>\$ 11,889,082</u>	<u>\$ 17,484,629</u>	<u>\$ 6,921,234</u>	<u>\$ 15,065,388</u>
Fiduciary net position as a percentage of the total OPEB liability	<u>77.06%</u>	<u>78.80%</u>	<u>73.23%</u>	<u>65.25%</u>	<u>85.19%</u>	<u>68.70%</u>
Covered-employee payroll	<u>\$ 82,333,402</u>	<u>\$ 84,803,404</u>	<u>\$ 91,067,372</u>	<u>\$ 93,799,393</u>	<u>\$ 101,974,315</u>	<u>\$ 105,033,544</u>
Net OPEB liability as a percentage of covered-employee payroll	<u>11.70%</u>	<u>10.32%</u>	<u>13.06%</u>	<u>18.64%</u>	<u>6.79%</u>	<u>14.34%</u>

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 284

Other Post-Employment Benefits Plan
Schedule of Investment Returns
Year Ended June 30, 2022

<u>Year</u>	<u>Annual Money-Weighted Rate of Return, Net of Investment Expense</u>
2017	9.7%
2018	7.6%
2019	6.0%
2020	5.9%
2021	25.7%
2022	(13.1%)

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 284

Notes to Required Supplementary Information
June 30, 2022

PERA – GENERAL EMPLOYEES RETIREMENT FUND

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2020 CHANGES IN PLAN PROVISIONS

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

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

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

INDEPENDENT SCHOOL DISTRICT NO. 284

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

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2019 CHANGES IN PLAN PROVISIONS

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

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

INDEPENDENT SCHOOL DISTRICT NO. 284

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

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2017 CHANGES IN PLAN PROVISIONS

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

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2015 CHANGES IN PLAN PROVISIONS

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

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

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

INDEPENDENT SCHOOL DISTRICT NO. 284

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

TEACHERS RETIREMENT ASSOCIATION (TRA)

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

INDEPENDENT SCHOOL DISTRICT NO. 284

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

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2015 CHANGES IN PLAN PROVISIONS

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

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

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

INDEPENDENT SCHOOL DISTRICT NO. 284

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

PENSION BENEFITS PLAN

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.10 percent to 3.80 percent.

2021 CHANGES IN PLAN PROVISIONS

- Wayzata Kids site managers are covered by the specialists' contract. Therefore, the Governmental Accounting Standards Board (GASB) Statement No. 73 benefit for employees who meet the eligibility requirements is now 75 percent of 100 days (instead of 100 percent of 80 days) multiplied by the daily rate of pay, which is paid as a lump sum to a 403(b) plan. The remaining 25 percent is paid to a Healthcare Savings Plan and is included under GASB Statement No. 75.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables were updated from 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 2.40 percent to 2.10 percent.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.10 percent to 2.40 percent.

2019 CHANGES IN PLAN PROVISIONS

- A sunset date of June 30, 2018 was added for custodians, food service employees, paraprofessionals, secretaries, and support staff. Only employees hired before this date are eligible for GASB Statement No. 73 benefits.
- Secretaries and paraprofessionals with 15 years of service no longer need to retire by June 30, 2018 in order to receive a GASB Statement No. 73 benefit.
- GASB Statement No. 73 benefits were only valued for teachers who attained Step 5 or greater by July 1, 1998. Previously, all teachers hired by July 1, 1998 were assumed to receive a GASB Statement No. 73 benefit.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables were updated from 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 3.50 percent to 3.10 percent.

INDEPENDENT SCHOOL DISTRICT NO. 284

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

PENSION BENEFITS PLAN (CONTINUED)

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.90 percent to 3.50 percent.

2017 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 table (only for employees eligible to retire with Rule of 90) were also updated.
- The discount rate was changed from 4.00 percent to 2.90 percent.

INDEPENDENT SCHOOL DISTRICT NO. 284

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

OTHER POST-EMPLOYMENT BENEFITS PLAN

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The expected long-term investment return was changed from 6.30 percent to 6.10 percent.
- The discount rate was changed from 3.50 percent to 4.40 percent.

2021 CHANGES IN PLAN PROVISIONS

- The superintendent's eligibility for GASB Statement No. 75 post-employment subsidies changed from age 55 with 9 years of service to age 55 with 10 years of service. The district-paid life insurance subsidy (based on \$750,000) now ends at age 70 rather than age 65.
- Wayzata Kids site managers are now covered by the specialists' contract. Therefore, 25 percent of the 100 days of pay severance benefit is now paid to a Healthcare Savings Plan and is included in this valuation. The other 75 percent is paid to a 403(b) plan and is included under GASB Statement No. 73. The District also paid a dental subsidy up to \$120 per month instead of the full single premium amount.

2021 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-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 expected long-term investment return was changed from 4.00 percent to 6.30 percent.
- The discount rate was changed from 2.80 percent to 3.50 percent.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The expected long-term investment return was changed from 5.10 percent to 4.00 percent.
- The discount rate was changed from 3.70 percent to 2.80 percent.

2019 CHANGES IN PLAN PROVISIONS

- A sunset date of June 30, 2018 was added for custodians, food service employees, Home Base site managers, paraprofessionals, secretaries, specialists, and support staff. Only employees hired before this date are eligible for GASB Statement No. 75 post-employment subsidies.
- The teachers' limits on post-employment medical subsidies were increased from \$920 to \$980 per month for employees and an additional increase of \$490 to \$540 per month for spouses.
- Post-employment subsidies were changed for Home Base site managers, specialists, and support staff. They now receive \$1,000 per month toward medical insurance and up to \$120 per month toward dental insurance (with the exception of Home Base site managers who will receive full single dental premiums while retired) payable from retirement until age 65, but calculated at retirement and paid as a lump sum to a Healthcare Savings Plan.

OTHER POST-EMPLOYMENT BENEFITS PLAN (CONTINUED)

2019 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 expected long-term investment return was changed from 4.50 percent to 5.10 percent.
- The discount rate was changed from 3.90 percent to 3.70 percent.

2018 CHANGES IN PLAN PROVISIONS

- A hire by date of July 30, 2018 was added in order to be eligible for post-employment medical, dental, and life insurance subsidies for administrators, executive directors, and principals.
- For administrators, executive directors, and principals, the District's post-employment medical contributions were changed to equal \$1,000 per month, payable from retirement until age 65. The District's post-employment dental contributions were changed to equal the full employee and spouse premiums, but limited to \$120 per month. These subsidies will be calculated at retirement and will be paid as lump sums to a Healthcare Savings Plan within 60 days of retirement.
- The post-employment life insurance premium subsidies were updated to equal full salary at retirement payable until age 70 and \$25,000 thereafter for the administrators, executive directors, and principals.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The expected long-term investment return was changed from 4.40 percent to 4.50 percent.
- The discount rate was changed from 3.50 percent to 3.90 percent.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- 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 the retirement table for only employees eligible to retire with Rule of 90 were also updated.
- The discount rate was changed from 6.00 percent to 3.50 percent.
- The percentage of future retirees who are assumed to continue on one of the District's medical plans post-employment was reduced from 50.00 percent to 10.00 percent for part-time custodians, food service employees, and paraprofessionals.

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SUPPLEMENTAL INFORMATION

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GOVERNMENTAL FUNDS

Governmental fund reporting focuses primarily on the sources, uses, and balances of current financial resources and often has a budgetary orientation. The governmental fund category for the District includes the General Fund, Capital Projects – Building Construction Fund, Debt Service Fund, Food Service Special Revenue Fund, and Community Service Special Revenue Fund.

The statements and schedules that follow are to provide further detail and support additional analysis for the District's major and nonmajor governmental funds.

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	Special Revenue Funds		
	Food Service	Community Service	Total
Assets			
Cash and temporary investments	\$ 1,655,674	\$ 2,752,302	\$ 4,407,976
Receivables			
Current taxes	—	1,041,626	1,041,626
Delinquent taxes	—	13,243	13,243
Accounts and interest	1,592	91,737	93,329
Due from other governmental units	29,029	229,475	258,504
Lease	—	62,498	62,498
Inventory	50,925	—	50,925
Prepays	—	3,455	3,455
Total assets	<u>\$ 1,737,220</u>	<u>\$ 4,194,336</u>	<u>\$ 5,931,556</u>
Liabilities			
Salaries payable	\$ 5,644	\$ 288,562	\$ 294,206
Accounts and contracts payable	55,523	55,280	110,803
Unearned revenue	372,954	568,522	941,476
Total liabilities	<u>434,121</u>	<u>912,364</u>	<u>1,346,485</u>
Deferred inflows of resources			
Property taxes levied for subsequent year	—	2,106,932	2,106,932
Lease revenue for subsequent year	—	62,498	62,498
Unavailable revenue – delinquent taxes	—	9,425	9,425
Total deferred inflows of resources	<u>—</u>	<u>2,178,855</u>	<u>2,178,855</u>
Fund balances			
Nonspendable	50,925	3,455	54,380
Restricted	1,252,174	1,099,662	2,351,836
Total fund balances	<u>1,303,099</u>	<u>1,103,117</u>	<u>2,406,216</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,737,220</u>	<u>\$ 4,194,336</u>	<u>\$ 5,931,556</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	Special Revenue Funds		
	Food Service	Community Service	Total
Revenue			
Local sources			
Property taxes	\$ —	\$ 2,185,022	\$ 2,185,022
Other	1,121,098	9,440,594	10,561,692
State sources	263,972	1,006,941	1,270,913
Federal sources	8,211,292	449,460	8,660,752
Total revenue	9,596,362	13,082,017	22,678,379
Expenditures			
Current			
Food service	8,086,232	—	8,086,232
Community service	—	11,107,228	11,107,228
Capital outlay	11,725	27,876	39,601
Total expenditures	8,097,957	11,135,104	19,233,061
Net change in fund balances	1,498,405	1,946,913	3,445,318
Fund balances			
Beginning of year	(195,306)	(843,796)	(1,039,102)
End of year	\$ 1,303,099	\$ 1,103,117	\$ 2,406,216

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	2022	2021
Assets		
Cash and temporary investments	\$ 55,251,149	\$ 47,556,260
Cash and investments held by trustee	70,000	70,000
Receivables		
Current taxes	33,224,910	33,008,335
Delinquent taxes	484,195	563,165
Accounts and interest	558,657	400,341
Due from other governmental units	11,669,870	10,433,811
Due from other funds	3,037,697	2,036,727
Lease	600,516	–
Inventory	143,823	150,999
Prepaid items	11,872	457,415
Total assets	<u>\$ 105,052,689</u>	<u>\$ 94,677,053</u>
Liabilities		
Salaries payable	\$ 313,055	\$ 210,697
Accounts and contracts payable	2,851,757	2,847,976
Due to other governmental units	875,141	539,523
Due to other funds	1,693,638	1,716,048
Unearned revenue	538,009	192,293
Total liabilities	<u>6,271,600</u>	<u>5,506,537</u>
Deferred inflows of resources		
Property taxes levied for subsequent year	62,743,440	61,962,181
Lease revenue for subsequent years	600,516	–
Unavailable revenue – delinquent taxes	363,996	351,318
Total deferred inflows of resources	<u>63,707,952</u>	<u>62,313,499</u>
Fund balances (deficits)		
Nonspendable for inventory	143,823	150,999
Nonspendable for prepaid items	11,872	457,415
Restricted for scholarships	255,463	261,879
Restricted for capital projects levy	3,430,756	2,715,070
Restricted for operating capital	1,303,620	–
Restricted for long-term facilities maintenance	3,415,754	–
Restricted for Medical Assistance	107,785	–
Assigned for local collaborative time study	586,066	545,195
Assigned for reemployment insurance	137,800	–
Assigned for site carryover	837,785	806,710
Assigned for Q compensation	897	923
Assigned for school opening costs	695,305	695,305
Assigned for workers' compensation escrow	70,000	70,000
Assigned for post-employment obligations	2,156,636	2,156,636
Assigned for subsequent year budget	3,362,700	–
Assigned for enrollment	3,500,828	3,500,828
Unassigned – long-term facilities maintenance restricted account deficit	–	(802,152)
Unassigned	15,056,047	16,298,209
Total fund balances	<u>35,073,137</u>	<u>26,857,017</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 105,052,689</u>	<u>\$ 94,677,053</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	2022		2021	
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	\$ 66,623,535	\$ 67,550,362	\$ 926,827	\$ 63,966,935
Investment earnings	1,500,000	1,646,501	146,501	1,291,861
Other	4,291,303	5,253,963	962,660	3,225,386
State sources	107,455,534	110,159,564	2,704,030	107,602,586
Federal sources	7,070,338	6,778,368	(291,970)	8,712,279
Total revenue	186,940,710	191,388,758	4,448,048	184,799,047
Expenditures				
Current				
Administration				
Salaries	3,907,740	3,872,914	(34,826)	3,649,044
Employee benefits	1,400,326	1,385,617	(14,709)	1,274,611
Purchased services	161,954	100,262	(61,692)	75,271
Supplies and materials	56,362	64,857	8,495	31,785
Capital expenditures	11,950	9,681	(2,269)	4,286
Other expenditures	76,250	50,614	(25,636)	48,455
Total administration	5,614,582	5,483,945	(130,637)	5,083,452
District support services				
Salaries	3,521,902	3,463,219	(58,683)	3,139,923
Employee benefits	1,023,003	1,332,339	309,336	1,014,644
Purchased services	784,706	789,340	4,634	788,691
Supplies and materials	843,632	324,325	(519,307)	128,498
Capital expenditures	292,690	19,280	(273,410)	17,446
Other expenditures	10,982	6,667	(4,315)	6,799
Total district support services	6,476,915	5,935,170	(541,745)	5,096,001
Elementary and secondary regular instruction				
Salaries	59,656,128	60,802,765	1,146,637	59,044,879
Employee benefits	18,912,859	18,251,660	(661,199)	18,085,928
Purchased services	2,977,889	2,778,266	(199,623)	2,033,311
Supplies and materials	2,705,329	1,980,691	(724,638)	1,575,954
Capital expenditures	227,108	355,714	128,606	1,809,901
Other expenditures	590,547	689,862	99,315	602,793
Total elementary and secondary regular instruction	85,069,860	84,858,958	(210,902)	83,152,766

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	2022		2021	
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	1,998,827	2,031,513	32,686	2,000,430
Employee benefits	682,049	692,958	10,909	685,308
Purchased services	832,466	1,012,057	179,591	931,803
Supplies and materials	26,120	24,901	(1,219)	22,229
Capital expenditures	12,140	13,217	1,077	8,770
Other expenditures	24,000	21,982	(2,018)	21,598
Total vocational education instruction	3,575,602	3,796,628	221,026	3,670,138
Special education instruction				
Salaries	16,206,475	15,846,182	(360,293)	16,083,285
Employee benefits	6,085,518	5,547,517	(538,001)	5,647,620
Purchased services	375,843	420,807	44,964	407,697
Supplies and materials	147,650	174,304	26,654	122,226
Capital expenditures	18,500	17,592	(908)	22,165
Other expenditures	6,000	168,460	162,460	162,984
Total special education instruction	22,839,986	22,174,862	(665,124)	22,445,977
Instructional support services				
Salaries	9,230,703	9,219,052	(11,651)	9,468,791
Employee benefits	2,971,085	3,618,565	647,480	4,056,077
Purchased services	2,105,127	689,985	(1,415,142)	636,173
Supplies and materials	1,649,524	2,179,920	530,396	1,858,016
Capital expenditures	3,961,455	3,085,907	(875,548)	2,101,405
Other expenditures	22,550	33,471	10,921	28,749
Total instructional support services	19,940,444	18,826,900	(1,113,544)	18,149,211
Pupil support services				
Salaries	4,002,515	3,904,825	(97,690)	3,232,106
Employee benefits	924,526	1,096,293	171,767	1,091,803
Purchased services	11,514,995	12,186,203	671,208	10,914,630
Supplies and materials	644,131	383,628	(260,503)	321,956
Capital expenditures	152,050	53,518	(98,532)	293,042
Other expenditures	800	1,229	429	1,699
Total pupil support services	17,239,017	17,625,696	386,679	15,855,236

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	2022		2021
	Budget	Actual	Over (Under) Budget
			Actual
Expenditures (continued)			
Current (continued)			
Sites and buildings			
Salaries	5,720,894	5,647,311	(73,583)
Employee benefits	1,609,383	2,057,446	448,063
Purchased services	14,478,664	5,681,348	(8,797,316)
Supplies and materials	924,240	1,265,312	341,072
Capital expenditures	1,689,813	5,625,565	3,935,752
Other expenditures	179,250	67,934	(111,316)
Total sites and buildings	24,602,244	20,344,916	(4,257,328)
Fiscal and other fixed cost programs			
Purchased services	535,500	851,925	316,425
Other expenditures	—	43,100	43,100
Total fiscal and other fixed cost programs	535,500	895,025	359,525
Debt service			
Principal	4,612,117	3,944,352	(667,765)
Interest and fiscal charges	768,028	786,967	18,939
Total debt service	5,380,145	4,731,319	(648,826)
Total expenditures	191,274,295	184,673,419	(6,600,876)
Excess (deficiency) of revenue over expenditures	(4,333,585)	6,715,339	11,048,924
Other financing sources (uses)			
Finance purchase issued	2,251,230	2,251,230	—
Insurance recovery	—	210,326	210,326
Transfers (out)	—	(960,775)	(960,775)
Total other financing sources (uses)	2,251,230	1,500,781	(750,449)
Net change in fund balances	\$ (2,082,355)	8,216,120	\$ 10,298,475
Fund balances			
Beginning of year		26,857,017	31,946,960
End of year		\$ 35,073,137	\$ 26,857,017

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	<u>2022</u>	<u>2021</u>
Assets		
Cash and temporary investments	\$ 1,655,674	\$ —
Receivables		
Accounts and interest	1,592	—
Due from other governmental units	29,029	972,492
Inventory	<u>50,925</u>	<u>110,760</u>
Total assets	<u>\$ 1,737,220</u>	<u>\$ 1,083,252</u>
Liabilities		
Salaries payable	\$ 5,644	\$ 15,427
Accounts and contracts payable	55,523	180,375
Due to other funds	—	686,727
Unearned revenue	<u>372,954</u>	<u>396,029</u>
Total liabilities	434,121	1,278,558
Fund balances		
Nonspendable for inventory	50,925	110,760
Restricted for food service	1,252,174	—
Unassigned	<u>—</u>	<u>(306,066)</u>
Total fund balances	<u>1,303,099</u>	<u>(195,306)</u>
Total liabilities and fund balances	<u>\$ 1,737,220</u>	<u>\$ 1,083,252</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Other – primarily meal sales	\$ 978,376	\$ 1,121,098	\$ 142,722	\$ 273,566
State sources	395,825	263,972	(131,853)	–
Federal sources	8,182,313	8,211,292	28,979	5,133,395
Total revenue	<u>9,556,514</u>	<u>9,596,362</u>	<u>39,848</u>	<u>5,406,961</u>
Expenditures				
Current				
Salaries	2,401,911	2,495,054	93,143	2,124,515
Employee benefits	896,839	925,001	28,162	863,163
Purchased services	878,524	640,923	(237,601)	429,096
Supplies and materials	3,692,951	4,005,881	312,930	2,170,199
Other expenditures	16,300	19,373	3,073	14,886
Capital outlay	<u>42,500</u>	<u>11,725</u>	<u>(30,775)</u>	<u>408</u>
Total expenditures	<u>7,929,025</u>	<u>8,097,957</u>	<u>168,932</u>	<u>5,602,267</u>
Net change in fund balances	<u>\$ 1,627,489</u>	1,498,405	<u>\$ (129,084)</u>	(195,306)
Fund balances				
Beginning of year		<u>(195,306)</u>		<u>–</u>
End of year		<u>\$ 1,303,099</u>		<u>\$ (195,306)</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	<u>2022</u>	<u>2021</u>
Assets		
Cash and temporary investments	\$ 2,752,302	\$ 800,173
Receivables		
Current taxes	1,041,626	1,080,780
Delinquent taxes	13,243	14,683
Accounts and interest	91,737	36,206
Due from other governmental units	229,475	230,406
Lease	62,498	—
Prepaid items	<u>3,455</u>	<u>—</u>
Total assets	<u>\$ 4,194,336</u>	<u>\$ 2,162,248</u>
Liabilities		
Salaries payable	\$ 288,562	\$ 219,944
Accounts and contracts payable	55,280	68,059
Unearned revenue	<u>568,522</u>	<u>532,696</u>
Total liabilities	912,364	820,699
Deferred inflows of resources		
Property taxes levied for subsequent year	2,106,932	2,177,638
Lease revenue for subsequent years	62,498	—
Unavailable revenue – delinquent taxes	<u>9,425</u>	<u>7,707</u>
Total deferred inflows of resources	2,178,855	2,185,345
Fund balances		
Nonspendable for prepaid items	3,455	—
Restricted for community education programs	816,161	—
Restricted for early childhood family education programs	37,367	82,758
Restricted for school readiness	165,624	160,103
Restricted for community service	80,510	1,006
Unassigned – community education programs		
restricted account deficit	<u>—</u>	<u>(1,087,663)</u>
Total fund balances	<u>1,103,117</u>	<u>(843,796)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,194,336</u>	<u>\$ 2,162,248</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	\$ 2,108,752	\$ 2,185,022	\$ 76,270	\$ 1,885,273
Other – primarily tuition and fees	8,725,898	9,440,594	714,696	4,837,454
State sources	967,172	1,006,941	39,769	964,587
Federal sources	394,473	449,460	54,987	247,902
Total revenue	<u>12,196,295</u>	<u>13,082,017</u>	<u>885,722</u>	<u>7,935,216</u>
Expenditures				
Current				
Salaries	7,106,332	7,122,105	15,773	6,228,264
Employee benefits	2,398,719	2,272,834	(125,885)	2,213,466
Purchased services	1,268,233	1,287,870	19,637	873,119
Supplies and materials	441,291	421,170	(20,121)	281,892
Other expenditures	6,825	3,249	(3,576)	5,387
Capital outlay	82,791	27,876	(54,915)	31,831
Total expenditures	<u>11,304,191</u>	<u>11,135,104</u>	<u>(169,087)</u>	<u>9,633,959</u>
Net change in fund balances	<u>\$ 892,104</u>	1,946,913	<u>\$ 1,054,809</u>	(1,698,743)
Fund balances				
Beginning of year		(843,796)		854,947
End of year		<u>\$ 1,103,117</u>		<u>\$ (843,796)</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	<u>2022</u>	<u>2021</u>
Assets		
Cash and temporary investments	\$ 10,855,967	\$ 15,096,235
Cash and investments held by trustee	28,510	30,509
Due from other governmental units	<u>1,199</u>	<u>–</u>
Total assets	<u><u>\$ 10,885,676</u></u>	<u><u>\$ 15,126,744</u></u>
Liabilities		
Accounts and contracts payable	\$ 1,453,194	\$ 1,159,839
Due to other governmental units	<u>–</u>	<u>40,000</u>
Total liabilities	<u>1,453,194</u>	<u>1,199,839</u>
Fund balances		
Restricted for capital projects	<u>9,432,482</u>	<u>13,926,905</u>
Total liabilities and fund balances	<u><u>\$ 10,885,676</u></u>	<u><u>\$ 15,126,744</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	\$ –	\$ 27,499	\$ 27,499	\$ 13,171
Other	–	634,374	634,374	–
Total revenue	–	661,873	661,873	13,171
Expenditures				
Capital outlay				
Salaries	63,600	52,127	(11,473)	49,450
Employee benefits	9,600	8,415	(1,185)	7,153
Purchased services	29,600	866,918	837,318	1,673,288
Capital expenditures	5,897,200	4,228,836	(1,668,364)	7,872,612
Total expenditures	6,000,000	5,156,296	(843,704)	9,602,503
Excess (deficiency) of revenue over expenditures	(6,000,000)	(4,494,423)	1,505,577	(9,589,332)
Other financing sources				
Transfers in	–	–	–	4,611,885
Net change in fund balances	<u>\$ (6,000,000)</u>	<u>(4,494,423)</u>	<u>\$ 1,505,577</u>	<u>(4,977,447)</u>
Fund balances				
Beginning of year		13,926,905		18,904,352
End of year		<u>\$ 9,432,482</u>		<u>\$ 13,926,905</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	<u>2022</u>	<u>2021</u>
Assets		
Cash and temporary investments	\$ 11,408,968	\$ 10,345,041
Cash and investments held by trustee	1,000	–
Receivables		
Current taxes	8,171,520	7,490,884
Delinquent taxes	114,904	131,845
Due from other governmental units	<u>924</u>	<u>1,005</u>
Total assets	<u>\$ 19,697,316</u>	<u>\$ 17,968,775</u>
Liabilities		
Accounts and contracts payable	\$ 1,000	\$ –
Deferred inflows of resources		
Property taxes levied for subsequent year	16,528,296	15,093,273
Unavailable revenue – delinquent taxes	<u>88,928</u>	<u>76,091</u>
Total deferred inflows of resources	<u>16,617,224</u>	<u>15,169,364</u>
Fund balances		
Restricted for debt service	<u>3,079,092</u>	<u>2,799,411</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 19,697,316</u>	<u>\$ 17,968,775</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	2022			2021
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	\$ 14,890,755	\$ 15,137,719	\$ 246,964	\$ 14,581,711
Investment earnings	—	—	—	901
State sources	5,400	9,236	3,836	10,051
Total revenue	<u>14,896,155</u>	<u>15,146,955</u>	<u>250,800</u>	<u>14,592,663</u>
Expenditures				
Debt service				
Principal	10,010,000	10,010,000	—	6,445,000
Interest	4,856,666	4,856,666	—	8,033,262
Fiscal charges and other	908,085	902,382	(5,703)	89,419
Total expenditures	<u>15,774,751</u>	<u>15,769,048</u>	<u>(5,703)</u>	<u>14,567,681</u>
Excess (deficiency) of revenue over expenditures	(878,596)	(622,093)	256,503	24,982
Other financing sources (uses)				
Refunding bonds issued	132,865,000	132,865,000	—	8,340,000
Premium on bonds issued	4,923,285	4,923,285	—	951,055
Bond refunding payments	(136,886,511)	(136,886,511)	—	(9,200,000)
Total other financing sources (uses)	<u>901,774</u>	<u>901,774</u>	<u>—</u>	<u>91,055</u>
Net change in fund balances	<u>\$ 23,178</u>	279,681	<u>\$ 256,503</u>	116,037
Fund balances				
Beginning of year		<u>2,799,411</u>		<u>2,683,374</u>
End of year		<u>\$ 3,079,092</u>		<u>\$ 2,799,411</u>

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INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. The District maintains two internal service funds. These funds are used to account for the District's self-insured benefits and early retirement benefits.

The statements that follow are to provide further detail and support additional analysis for the District's internal service funds.

INDEPENDENT SCHOOL DISTRICT NO. 284

Internal Service Funds
Combining Statement of Net Position
as of June 30, 2022
(With Comparative Totals as of June 30, 2021)

	Self-Insurance Accounts	Early Retirement Accounts	Totals	
			2022	2021
Assets				
Current assets				
Cash and cash equivalents	\$ —	\$ —	\$ —	\$ 366,027
Investments	4,359,363	5,073,247	9,432,610	8,955,816
Receivables				
Due from other funds	3,086,403	—	3,086,403	3,422,911
Total current assets	7,445,766	5,073,247	12,519,013	12,744,754
Deferred outflows of resources				
Pension plan deferments	—	277,843	277,843	341,219
Liabilities				
Current liabilities				
Accounts and contracts payable	8	—	8	11,850
Due to other funds	—	2,930,462	2,930,462	1,706,863
Claims incurred, but not reported	2,003,779	—	2,003,779	2,003,779
Severance benefits payable	—	250,277	250,277	465,035
Total current liabilities	2,003,787	3,180,739	5,184,526	4,187,527
Long-term liabilities				
Severance benefits payable	—	2,421,637	2,421,637	2,283,506
Total pension liability	—	3,745,310	3,745,310	4,137,025
Total long-term liabilities	—	6,166,947	6,166,947	6,420,531
Total liabilities	2,003,787	9,347,686	11,351,473	10,608,058
Deferred inflows of resources				
Pension plan deferments	—	231,472	231,472	57,584
Net position				
Unrestricted	\$ 5,441,979	\$ (4,228,068)	\$ 1,213,911	\$ 2,420,331

INDEPENDENT SCHOOL DISTRICT NO. 284

Internal Service Funds
Combining Statement of Revenue, Expenses, and Changes in Net Position
Year Ended June 30, 2022
(With Comparative Totals for the Year Ended June 30, 2021)

	Self-Insurance Accounts	Early Retirement Accounts	Totals	
			2022	2021
Operating revenue				
Charges for services	\$ 20,603,874	\$ —	\$ 20,603,874	\$ 20,826,489
Operating expenses				
Dental benefit claims	1,528,928	—	1,528,928	1,439,891
Health benefit claims	20,726,414	—	20,726,414	21,423,882
Early retirement incentive and sick leave benefits	—	992,521	992,521	1,327,523
Total operating expenses	<u>22,255,342</u>	<u>992,521</u>	<u>23,247,863</u>	<u>24,191,296</u>
Operating income (loss)	(1,651,468)	(992,521)	(2,643,989)	(3,364,807)
Nonoperating revenue				
Investment earnings	<u>220,355</u>	<u>256,439</u>	<u>476,794</u>	<u>371,099</u>
Income (loss) before transfers	(1,431,113)	(736,082)	(2,167,195)	(2,993,708)
Transfers in	<u>960,775</u>	<u>—</u>	<u>960,775</u>	<u>3,744,935</u>
Change in net position	(470,338)	(736,082)	(1,206,420)	751,227
Net position				
Beginning of year	<u>5,912,317</u>	<u>(3,491,986)</u>	<u>2,420,331</u>	<u>1,669,104</u>
End of year	<u>\$ 5,441,979</u>	<u>\$ (4,228,068)</u>	<u>\$ 1,213,911</u>	<u>\$ 2,420,331</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2022
(With Comparative Totals for the Year Ended June 30, 2021)

	Self-Insurance Accounts	Early Retirement Accounts	Totals	
			2022	2021
Cash flows from operating activities				
Charges for services	\$ 20,626,284	\$ –	\$ 20,626,284	\$ 20,735,237
Payments for health and dental claims	(22,267,184)	–	(22,267,184)	(22,851,984)
Payments for retirement benefits	–	(1,223,599)	(1,223,599)	(1,706,863)
Net cash flows from operating activities	(1,640,900)	(1,223,599)	(2,864,499)	(3,823,610)
Cash flows from noncapital financing activities				
Cash advance from other funds	–	1,223,599	1,223,599	1,706,863
Cash paid to other funds	314,098	–	314,098	(1,706,863)
Transfers in	960,775	–	960,775	3,744,935
Net cash flows from noncapital financing activities	1,274,873	1,223,599	2,498,472	3,744,935
Net change in cash and cash equivalents	(366,027)	–	(366,027)	(78,675)
Cash and cash equivalents Beginning of year	366,027	–	366,027	444,702
End of year	<u>\$ –</u>	<u>\$ –</u>	<u>\$ –</u>	<u>\$ 366,027</u>
Reconciliation of operating income (loss) to net cash flows from operating activities				
Operating income (loss)	\$ (1,651,468)	\$ (992,521)	\$ (2,643,989)	\$ (3,364,807)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Changes in assets				
Due from other funds	22,410	–	22,410	(91,252)
Deferred outflows of resources – pension plan deferments	–	63,376	63,376	(34,436)
Changes in liabilities and deferred inflows				
Accounts and contracts payable	(11,842)	–	(11,842)	11,789
Severance benefits payable	–	(76,627)	(76,627)	17,045
Total pension liability	–	(391,715)	(391,715)	(347,552)
Deferred inflows of resources – pension plan deferments	–	173,888	173,888	(14,397)
Net cash flows from operating activities	<u>\$ (1,640,900)</u>	<u>\$ (1,223,599)</u>	<u>\$ (2,864,499)</u>	<u>\$ (3,823,610)</u>

SECTION III
STATISTICAL SECTION
(UNAUDITED)

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STATISTICAL SECTION (UNAUDITED)

This section of Independent School District No. 284'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. 284

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

				Fiscal Year
	2013	2014	2015	2016
Governmental activities				
Net investment in capital assets	\$ 46,152,372	\$ 60,689,911	\$ 65,253,780	\$ 31,901,934
Restricted	27,560,100	12,624,943	13,091,641	13,662,842
Unrestricted	45,130,907	40,787,379	(50,117,797)	(46,927,869)
Total governmental activities net position	<u>\$ 118,843,379</u>	<u>\$ 114,102,233</u>	<u>\$ 28,227,624</u>	<u>\$ (1,363,093)</u>

Note 1: The District implemented GASB Statement No. 68 in fiscal 2015. The District reported a change in accounting principle as a result of implementing this standard that decreased net position by approximately \$87.5 million. Prior year amounts have not been restated.

Note 2: The District implemented GASB Statement Nos. 73, 74, and 75 in fiscal 2017. The District reported a change in accounting principle as a result of implementing these standards that decreased net position by approximately \$29.9 million. Prior year amounts have not been restated.

Note 3: The District implemented GASB Statement No. 84 in fiscal 2020, reported as a change in accounting principle as a result of implementing this standard, which increased net position by approximately \$1.2 million. Prior year amounts have not been restated.

2017	2018	2019	2020	2021	2022
\$ 40,112,576	\$ 37,679,712	\$ 37,050,317	\$ 27,572,468	\$ 29,989,500	\$ 33,227,426
7,822,506	10,695,169	10,648,975	9,472,475	3,126,677	11,224,124
(122,259,148)	(158,453,974)	(122,967,598)	(133,667,103)	(139,295,623)	(131,772,607)
<u>\$ (74,324,066)</u>	<u>\$ (110,079,093)</u>	<u>\$ (75,268,306)</u>	<u>\$ (96,622,160)</u>	<u>\$ (106,179,446)</u>	<u>\$ (87,321,057)</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	Fiscal Year			
	2013	2014	2015	2016
Governmental activities				
Expenses				
Administration	\$ 3,995,998	\$ 3,833,741	\$ 3,839,848	\$ 4,817,133
District support services	4,154,320	4,924,827	4,577,951	5,033,300
Elementary and secondary regular instruction	59,732,311	64,030,267	67,230,737	68,238,658
Vocational education instruction	2,629,151	2,376,614	2,922,503	2,804,948
Special education instruction	16,037,522	16,664,813	16,695,866	17,678,829
Instructional support services	8,464,618	9,446,640	9,267,077	10,313,332
Pupil support services	11,528,889	11,606,924	11,997,753	12,363,815
Sites and buildings	19,492,550	23,108,226	16,373,431	31,109,967
Fiscal and other fixed cost programs	318,578	355,757	385,547	417,879
Food service	5,193,226	5,367,185	5,619,154	5,896,122
Community service	7,913,272	8,343,413	7,512,257	8,207,904
Interest and fiscal charges	2,059,956	4,117,943	5,748,064	5,134,248
Total governmental activities expenses	141,520,391	154,176,350	152,170,188	172,016,135
Program revenues				
Charges for services				
Administration	275,959	202,982	166,265	215,357
Elementary and secondary regular instruction	1,080,264	1,021,619	1,159,389	1,262,298
Vocational education instruction	2,270	1,324	—	—
Special education instruction	4,441	560	247,585	322,586
Instructional support services	2,485	18,905	9,493	7,808
Pupil support services	14,543	28,369	28,178	25,773
Sites and buildings	461,493	662,870	512,766	575,910
Food service	3,884,424	3,806,157	4,222,938	4,447,648
Community service	6,137,955	6,529,492	5,556,600	6,382,167
Operating grants and contributions	15,850,856	15,171,555	15,216,756	16,140,494
Capital grants and contributions	252,929	346,713	910,167	911,502
Total governmental activities program revenues	27,967,619	27,790,546	28,030,137	30,291,543
Net (expense) revenue	(113,552,772)	(126,385,804)	(124,140,051)	(141,724,592)
General revenues and other changes in net position				
Taxes				
Property taxes, levied for general purposes	35,975,717	22,503,184	38,153,378	38,434,705
Property taxes, levied for community service	1,458,919	781,857	1,524,385	1,244,109
Property taxes, levied for debt service	10,992,579	11,203,441	11,401,371	15,673,366
General grants and aids	67,408,720	84,572,800	72,170,101	74,485,371
Other general revenues	3,459,844	1,413,287	1,376,993	1,240,454
Investment earnings	771,106	1,170,089	1,185,644	1,162,703
Special item	—	—	—	—
Total general revenues and other changes in net position	120,066,885	121,644,658	125,811,872	132,240,708
Change in net position	\$ 6,514,113	\$ (4,741,146)	\$ 1,671,821	\$ (9,483,884)

Note: The District implemented GASB Statement No. 68 in fiscal 2015, GASB Statement Nos. 73, 74, and 75 in fiscal 2017, and GASB Statement No. 84 in fiscal 2020.

2017	2018	2019	2020	2021	2022
\$ 6,700,296	\$ 6,052,169	\$ 4,265,884	\$ 5,744,321	\$ 5,749,982	\$ 5,580,376
6,114,326	5,347,446	5,961,373	7,124,303	5,397,237	6,003,506
97,927,589	98,324,381	57,568,978	94,447,134	94,959,700	87,857,642
3,737,593	3,782,104	2,163,529	3,448,696	3,897,753	3,731,676
23,736,177	23,646,291	15,166,922	22,972,019	24,080,587	21,614,577
13,276,121	18,777,288	13,281,310	20,521,549	18,730,543	18,462,776
14,566,050	14,370,024	12,799,455	15,297,882	16,167,678	17,624,546
35,215,528	23,723,765	21,884,093	31,256,979	30,193,336	25,596,931
566,951	281,446	541,321	539,743	420,778	895,025
6,484,275	6,469,883	6,943,797	6,743,253	5,743,363	8,047,821
9,811,345	10,971,816	10,774,854	11,509,169	9,728,339	10,984,506
5,326,192	6,692,718	7,556,619	8,353,500	7,878,465	4,683,351
223,462,443	218,439,331	158,908,135	227,958,548	222,947,761	211,082,733
57,422	39,922	117,202	1,566	215	9,582
1,287,405	1,323,071	1,339,296	1,435,317	776,860	1,622,069
—	—	—	—	—	—
350,928	498,813	307,962	431,278	437,583	670,258
6,703	15,338	14,469	12,733	11,952	14,287
22,018	152,731	148,244	185,197	172,328	192,904
558,826	628,772	591,360	454,390	326,747	687,156
5,067,696	5,357,091	5,318,392	4,000,966	273,566	1,121,098
7,410,890	8,164,553	8,933,531	7,775,972	4,837,454	9,440,594
17,625,350	16,357,459	16,952,023	20,694,796	24,733,862	30,187,591
1,351,039	2,870,495	1,534,850	1,517,914	1,389,335	1,171,004
33,738,277	35,408,245	35,257,329	36,510,129	32,959,902	45,116,543
(189,724,166)	(183,031,086)	(123,650,806)	(191,448,419)	(189,987,859)	(165,966,190)
42,239,180	52,196,919	55,461,620	58,866,293	64,000,234	67,563,040
1,096,913	993,672	1,222,047	1,537,423	1,884,647	2,186,740
14,587,642	8,274,499	12,085,201	12,427,460	14,575,929	15,150,556
83,119,553	81,977,981	82,036,235	90,978,084	96,793,030	94,871,042
2,001,619	1,672,313	1,429,838	2,621,106	1,499,701	2,902,407
1,886,224	2,160,675	3,191,342	2,476,239	1,677,032	2,150,794
—	—	3,035,310	—	—	—
144,931,131	147,276,059	158,461,593	168,906,605	180,430,573	184,824,579
<u>\$ (44,793,035)</u>	<u>\$ (35,755,027)</u>	<u>\$ 34,810,787</u>	<u>\$ (22,541,814)</u>	<u>\$ (9,557,286)</u>	<u>\$ 18,858,389</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	Fiscal Year			
	2013	2014	2015	2016
General Fund				
Nonspendable	\$ 153,963	\$ 139,900	\$ 170,070	\$ 196,566
Restricted	9,081,101	6,474,793	6,549,824	5,838,351
Committed	2,889,790	2,889,790	2,889,790	2,889,790
Assigned	1,859,114	1,766,330	2,508,237	5,482,867
Unassigned	11,476,097	10,926,181	9,306,757	9,347,456
Total General Fund	<u>\$ 25,460,065</u>	<u>\$ 22,196,994</u>	<u>\$ 21,424,678</u>	<u>\$ 23,755,030</u>
All other governmental funds				
Nonspendable				
Special revenue funds	\$ 81,947	\$ 82,038	\$ 90,176	\$ 94,839
Capital Projects –				
Building Construction Fund	195,050	103,151	29,382	3,795
Restricted				
Special revenue funds	2,963,665	3,157,131	2,763,831	2,777,607
Capital Projects –				
Building Construction Fund	14,174,369	124,613,839	94,734,895	25,480,370
Debt Service Fund	1,948,293	4,904,822	2,044,497	2,618,143
Unassigned				
Special revenue funds	–	–	–	–
Capital Projects –				
Building Construction Fund	–	–	–	–
Total all other governmental funds	<u>\$ 19,363,324</u>	<u>\$ 132,860,981</u>	<u>\$ 99,662,781</u>	<u>\$ 30,974,754</u>
Total all governmental funds	<u>\$ 44,823,389</u>	<u>\$ 155,057,975</u>	<u>\$ 121,087,459</u>	<u>\$ 54,729,784</u>

2017	2018	2019	2020	2021	2022
\$ 355,711	\$ 287,085	\$ 316,399	\$ 611,106	\$ 608,414	\$ 155,695
2,824,355	5,770,694	7,600,701	6,775,773	2,976,949	8,513,378
—	—	—	—	—	—
4,918,059	5,712,743	5,369,294	5,529,336	7,775,597	11,348,017
8,050,979	8,304,664	12,681,756	19,030,745	15,496,057	15,056,047
<u>\$ 16,149,104</u>	<u>\$ 20,075,186</u>	<u>\$ 25,968,150</u>	<u>\$ 31,946,960</u>	<u>\$ 26,857,017</u>	<u>\$ 35,073,137</u>
\$ 100,667	\$ 108,812	\$ 87,830	\$ 138,321	\$ 110,760	\$ 54,380
370,688	357,895	19,169	—	—	—
3,131,609	2,824,021	2,479,699	854,097	243,867	2,351,836
8,669,298	68,914,606	33,749,841	23,516,237	13,926,905	9,432,482
2,475,932	2,606,958	2,833,280	2,683,374	2,799,411	3,079,092
—	—	—	(137,471)	(1,393,729)	—
<u>(528,128)</u>	<u>—</u>	<u>(1,219,341)</u>	<u>(4,611,885)</u>	<u>—</u>	<u>—</u>
<u>\$ 14,220,066</u>	<u>\$ 74,812,292</u>	<u>\$ 37,950,478</u>	<u>\$ 22,442,673</u>	<u>\$ 15,687,214</u>	<u>\$ 14,917,790</u>
<u>\$ 30,369,170</u>	<u>\$ 94,887,478</u>	<u>\$ 63,918,628</u>	<u>\$ 54,389,633</u>	<u>\$ 42,544,231</u>	<u>\$ 49,990,927</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	Fiscal Year			
	2013	2014	2015	2016
Revenues				
Local sources				
Taxes	\$ 48,582,021	\$ 34,451,771	\$ 51,053,987	\$ 55,577,523
Investment earnings	29,798	37,847	144,163	135,329
Other	13,621,129	13,441,482	13,280,276	14,480,001
State sources	79,118,659	95,680,683	84,196,712	87,767,205
Federal sources	4,393,844	4,402,856	4,100,243	3,770,162
Total revenues	<u>145,745,451</u>	<u>148,014,639</u>	<u>152,775,381</u>	<u>161,730,220</u>
Expenditures				
Current				
Administration	3,942,490	3,809,563	3,882,636	3,960,854
District support services	3,966,678	3,812,160	3,831,038	4,214,722
Elementary and secondary regular instruction	55,749,366	57,161,164	61,261,179	61,793,156
Vocational education instruction	2,596,694	2,282,764	2,898,253	2,775,891
Special education instruction	15,890,551	16,143,749	16,675,799	17,390,283
Instructional support services	8,432,986	9,359,060	9,518,374	10,107,948
Pupil support services	11,487,282	11,181,875	12,151,446	12,289,246
Sites and buildings	9,429,780	9,618,077	10,212,586	10,577,248
Fiscal and other fixed cost programs	318,578	355,757	385,547	417,879
Food service	5,085,281	5,226,866	5,574,751	5,705,994
Community service	7,841,272	8,491,628	7,537,839	8,008,491
Capital outlay	21,516,463	38,000,191	37,044,922	82,087,300
Debt service				
Principal	9,580,000	10,130,000	11,526,756	11,364,273
Interest and fiscal charges	2,405,085	3,522,846	5,410,994	6,467,926
Total expenditures	<u>158,242,506</u>	<u>179,095,700</u>	<u>187,912,120</u>	<u>237,161,211</u>
Excess of revenues over (under) expenditures	(12,497,055)	(31,081,061)	(35,136,739)	(75,430,991)
Other financing sources (uses)				
Sale of equipment	2,900	—	—	—
Sale of real property	2,889,790	—	—	—
Insurance recovery proceeds	9,861	251,612	—	—
Bonds issued	—	136,805,000	10,255,000	1,820,000
Certificates of participation issued	9,980,000	—	—	—
Premium on debt issued	214,066	3,023,175	867,145	57,459
Finance purchase issued	1,383,350	1,235,860	1,099,078	6,750,775
Payment to refunded bond escrow agent	—	—	(11,055,000)	(1,835,000)
Transfers in	7,673,940	7,253,826	6,901,900	9,709,564
Transfers out	(7,673,940)	(7,253,826)	(6,901,900)	(7,429,482)
Total other financing sources (uses)	<u>14,479,967</u>	<u>141,315,647</u>	<u>1,166,223</u>	<u>9,073,316</u>
Net change in fund balances	<u>\$ 1,982,912</u>	<u>\$ 110,234,586</u>	<u>\$ (33,970,516)</u>	<u>\$ (66,357,675)</u>
Debt service as a percentage of noncapital expenditures	<u>8.8%</u>	<u>9.7%</u>	<u>11.2%</u>	<u>10.3%</u>

2017	2018	2019	2020	2021	2022
\$ 57,642,494	\$ 61,547,600	\$ 68,770,016	\$ 72,813,330	\$ 80,433,919	\$ 84,873,103
538,191	838,461	2,770,330	2,197,147	1,305,933	1,674,000
17,174,010	17,856,126	18,202,110	16,918,525	8,336,406	16,450,029
93,888,892	96,910,458	101,283,833	107,226,242	108,577,224	111,439,713
4,239,619	4,329,494	4,609,793	5,924,132	14,093,576	15,439,120
173,483,206	181,482,139	195,636,082	205,079,376	212,747,058	229,875,965
4,307,817	4,380,862	4,785,410	5,067,908	5,083,452	5,483,945
4,856,373	4,807,590	5,445,961	6,694,187	5,096,001	5,935,170
64,754,485	68,352,055	76,186,117	81,936,301	83,152,766	84,858,958
2,782,707	2,953,500	3,043,470	3,272,414	3,670,138	3,796,628
17,738,153	18,658,389	20,099,837	21,779,719	22,445,977	22,174,862
9,841,449	15,992,693	16,158,133	19,718,543	18,149,211	18,826,900
13,117,743	13,098,157	14,067,489	15,049,233	15,855,236	17,625,696
18,089,426	17,692,885	14,265,340	14,028,350	25,477,618	20,344,916
566,951	281,446	541,321	539,743	420,778	895,025
6,173,350	6,403,380	6,737,168	6,657,150	5,601,859	8,086,232
8,912,116	10,298,600	11,073,210	11,322,610	9,602,128	11,107,228
26,537,306	18,646,356	40,253,946	47,880,501	9,634,742	5,195,897
11,554,610	5,789,891	6,547,836	7,992,578	9,337,680	13,954,352
6,023,460	6,081,787	7,937,194	8,371,309	8,761,139	6,546,015
195,255,946	193,437,591	227,142,432	250,310,546	222,288,725	224,831,824
(21,772,740)	(11,955,452)	(31,506,350)	(45,231,170)	(9,541,667)	5,044,141
21,653	—	—	—	—	—
—	—	—	6,251,000	—	—
—	—	—	—	—	210,326
—	66,895,000	—	7,455,000	8,340,000	132,865,000
—	—	—	17,000,000	—	—
—	3,406,305	—	1,690,099	951,055	4,923,285
767,400	6,172,455	537,500	1,824,796	1,350,145	2,251,230
—	—	—	—	(9,200,000)	(136,886,511)
13,006,244	6,779,299	2,042,900	8,667,013	4,611,885	—
(13,117,868)	(6,779,299)	(2,042,900)	(8,373,693)	(8,356,820)	(960,775)
677,429	76,473,760	537,500	34,514,215	(2,303,735)	2,402,555
\$ (21,095,311)	\$ 64,518,308	\$ (30,968,850)	\$ (10,716,955)	\$ (11,845,402)	\$ 7,446,696
9.7%	6.7%	7.6%	7.6%	8.6%	9.3%

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INDEPENDENT SCHOOL DISTRICT NO. 284

Tax Capacities and Market Values
Last Ten Fiscal Years

Fiscal Year	Net Tax Capacity	Taxable Market Value	Percent Tax Capacity of Estimated Market Value
2013	\$ 109,891,883	\$ 9,821,945,763	1.1 %
2014	109,307,508	9,628,799,946	1.1
2015	111,197,389	9,846,198,999	1.1
2016	119,387,105	10,688,657,739	1.1
2017	127,889,211	11,410,014,227	1.1
2018	137,065,114	12,249,671,471	1.1
2019	146,188,244	13,028,383,691	1.1
2020	156,060,319	13,916,257,860	1.1
2021	166,478,303	14,839,903,276	1.1
2022	176,520,258	15,755,769,997	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. 284

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

Fiscal Year	ISD No. 284	Corcoran	Maple Grove	Medicine Lake	Medina
2013	25.325%	39.617%	39.640%	36.548%	21.342%
2014	25.236%	46.111%	42.342%	40.691%	24.639%
2015	24.571%	49.743%	42.463%	37.508%	25.501%
2016	26.252%	45.311%	39.831%	34.127%	23.577%
2017	26.106%	45.691%	39.196%	40.413%	23.301%
2018	26.290%	45.994%	38.245%	35.525%	22.270%
2019	25.464%	45.357%	36.709%	45.247%	21.521%
2020	24.833%	45.160%	34.746%	42.765%	21.529%
2021	26.681%	45.013%	32.756%	48.696%	22.493%
2022	26.912%	43.522%	31.911%	46.388%	22.468%

County Auditor's Gross Spread Levies

2013	\$ 47,606,841	\$ 142,834	\$ 2,523,404	\$ 380,891	\$ 3,047,129
2014	48,622,654	97,245	2,577,001	340,359	2,965,982
2015	49,995,136	100,000	2,699,999	350,000	3,149,999
2016	55,954,344	167,872	3,189,576	391,702	3,749,151
2017	58,429,819	233,740	3,272,362	409,045	4,090,453
2018	68,605,225	304,340	3,226,004	426,076	4,199,892
2019	72,641,789	480,237	3,567,472	480,237	4,802,366
2020	79,769,816	797,649	3,828,717	558,355	5,344,251
2021	83,771,787	921,490	3,853,502	586,403	5,612,710
2022	85,835,162	1,201,692	4,034,253	515,011	6,008,461

Note: Above tax rates are used to levy city, county, and school district taxes.

Source: Hennepin County Taxpayer Services Division

<u>Minnetonka</u>	<u>Orono</u>	<u>Plymouth</u>	<u>Wayzata</u>	<u>Hennepin County</u>	<u>Special Districts</u>
35.595%	16.283%	28.716%	24.274%	48.231%	9.523%
37.567%	17.667%	29.309%	26.020%	49.461%	8.400%
38.194%	17.815%	30.114%	26.311%	49.959%	8.858%
37.089%	17.387%	28.374%	25.705%	46.398%	9.785%
35.674%	17.325%	27.330%	24.673%	45.356%	9.530%
36.378%	16.759%	26.482%	23.352%	44.087%	9.319%
35.710%	16.555%	26.344%	21.749%	42.808%	8.973%
34.676%	16.406%	25.920%	21.672%	41.861%	8.550%
36.574%	16.512%	25.796%	21.055%	41.084%	8.219%
35.556%	16.780%	26.119%	20.644%	38.535%	8.176%
\$ 7,951,103	\$ 571,337	\$ 26,138,655	\$ 6,856,041	\$ 668,415,787	\$ 116,862,928
8,168,606	534,849	26,839,705	7,098,907	670,175,143	132,283,063
8,399,998	550,000	27,499,994	7,249,998	681,253,275	127,112,287
9,177,027	615,532	30,832,572	7,834,047	695,586,226	129,960,888
9,641,782	584,350	32,022,403	8,180,906	726,763,726	135,429,950
9,556,277	608,680	33,903,780	8,643,257	759,408,857	142,541,391
10,771,020	686,052	37,870,083	9,947,758	788,559,712	147,240,760
11,964,741	717,884	45,226,722	11,326,622	829,555,042	154,800,273
12,565,768	753,946	47,749,919	11,728,050	868,958,906	156,344,726
12,703,604	772,516	48,754,372	11,845,252	899,375,132	162,053,155

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INDEPENDENT SCHOOL DISTRICT NO. 284

Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	Type of Property	2022			2013		
		Net Tax Capacity	Rank	Percentage of Tax Capacity Value	Net Tax Capacity	Rank	Percentage of Tax Capacity Value
Ridgedale Center, LLC	Commercial	\$ 1,724,970	1	0.98 %	\$ 2,359,250	1	2.15 %
Medica Health Plans	Commercial	1,533,850	2	0.87	—	—	—
IRET Properties	Apartment	1,240,000	3	0.70	—	—	—
AX 601 Tower, LP	Commercial	1,222,310	4	0.69	—	—	—
WHQ, LLC	Commercial	1,184,770	5	0.67	—	—	—
Pembroke TCM Atria, LLC	Commercial	1,135,250	6	0.64	—	—	—
TFO REVA Wildamerica PPC, LLC	Commercial	1,126,550	7	0.64	—	—	—
RREEFAmerica Reit II Corp.	Apartment	991,613	8	0.56	542,500	5	0.49
CVIII Vicksburg Village, LLC	Apartment	878,713	9	0.50	—	—	—
GS Park Place LLC	Apartment	597,913	10	0.34	500,000	6	0.45
Carlson Real Estate Co., Inc.	Commercial	—	—	—	2,044,464	2	1.86
KBS II 601 Tower LLC	Commercial	—	—	—	887,462	3	0.81
Talcott III Atria, LLC	Commercial	—	—	—	812,646	4	0.74
TCA R E, LLC	Commercial	—	—	—	499,250	7	0.45
Plymouth Corp Center DE, LLC	Industrial	—	—	—	475,226	8	0.43
Wayzata Boatworks CSFB 2004	Commercial	—	—	—	387,250	9	0.35
Pinnacle/Vicksburg Village	Apartment	—	—	—	383,663	10	0.35
Total		<u>\$ 11,635,939</u>		<u>6.59 %</u>	<u>\$ 8,891,711</u>		<u>8.09 %</u>

Sources: Fiscal year 2022 information: obtained from the Official Statement associated with the District's General Obligation School Building and Alternative Facilities Refunding Bonds, Series 2021A (prepared by Ehlers and Associates, Inc.)

Fiscal year 2013 information: Hennepin County Department of Property Tax and Public Records

INDEPENDENT SCHOOL DISTRICT NO. 284

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

For Taxes Collectible	Taxes Levied for the Fiscal Year			First Year Levy Recognized		Collections
	Operating Tax Levy	Debt Tax Levy	Total	Amount	Percentage of Levy	Received in Subsequent Years
2013	\$ 36,564,682	\$ 11,042,159	\$ 47,606,841	\$ 47,324,720	99.4 %	\$ 282,121
2014	37,383,176	11,239,478	48,622,654	48,401,803	99.5	220,851
2015	38,442,757	11,552,379	49,995,136	49,855,092	99.7	140,044
2016	40,225,448	15,728,896	55,954,344	55,775,065	99.7	110,359
2017	43,779,692	14,650,127	58,429,819	58,223,020	99.6	187,656
2018	56,479,703	12,125,522	68,605,225	68,580,763	100.0	(67,326)
2019	60,211,031	12,430,758	72,641,789	72,441,691	99.7	160,258
2020	65,159,083	14,610,733	79,769,816	79,555,962	99.7	139,566
2021	68,682,875	15,092,146	83,775,021	83,456,658	99.6	—
2022	69,309,760	16,528,296	85,838,056	43,400,000	50.6	—

Note: Collections received in subsequent years includes adjustments and abatements.

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

Total to Date		Uncollected Taxes Receivable as of June 30, 2022			
		Delinquent		Current	
Amount	Percentage of Levy	Amount	Percent	Amount	Percent
\$ 47,606,841	100.0 %	\$ —	— %	\$ —	— %
48,622,654	100.0	—	—	—	—
49,995,136	100.0	—	—	—	—
55,885,424	99.9	68,920	0.1	—	—
58,410,676	100.0	19,143	—	—	—
68,513,437	99.9	91,788	0.1	—	—
72,601,949	99.9	39,840	0.1	—	—
79,695,528	99.9	74,288	0.1	—	—
83,456,658	99.6	318,363	0.4	—	—
43,400,000	50.6	—	—	42,438,056	49.4
		<u>\$ 612,342</u>		<u>\$ 42,438,056</u>	

INDEPENDENT SCHOOL DISTRICT NO. 284

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Premium (Discount) on Bonds	Certificates of Participation	Finance Purchase	Lease			
2013	\$ 56,070,000	\$ 2,095,615	\$ 11,655,000	\$ 918,096	\$ —	\$ 70,738,711	2.0 %	\$ 1,169
2014	184,045,000	4,628,582	10,355,000	1,300,465	—	200,329,047	5.3	3,246
2015	174,070,000	4,359,617	9,220,000	1,182,787	—	188,832,404	4.9	2,982
2016	165,110,000	3,625,490	8,495,000	6,239,289	—	183,469,779	4.5	2,826
2017	156,210,000	3,120,929	7,755,000	5,092,079	—	172,178,008	N/A	2,588
2018	220,160,000	6,208,464	7,000,000	9,174,643	—	242,543,107	N/A	3,646
2019	215,880,000	5,790,352	6,225,000	8,219,307	—	236,114,659	N/A	3,421
2020	218,020,000	7,035,999	22,590,000	8,001,525	—	255,647,524	N/A	3,600
2021	210,715,000	7,229,090	21,460,000	7,588,990	—	246,993,080	N/A	3,383
2022	205,420,000	9,277,034	20,180,000	7,305,616	686,185	242,868,835	N/A	3,318

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. 284

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
2013	\$ 58,165,615	\$ 1,948,293	\$ 56,217,322	\$ 109,891,883	51.16 %	60,517	\$ 929
2014	188,673,582	4,904,822	183,768,760	109,307,508	168.12	61,717	2,978
2015	178,429,617	2,044,497	176,385,120	111,197,389	158.62	63,317	2,786
2016	168,735,490	2,618,143	166,117,347	119,387,105	139.14	64,917	2,559
2017	159,330,929	2,475,932	156,854,997	127,889,211	122.65	66,517	2,358
2018	226,368,464	2,606,958	223,761,506	137,065,114	163.25	66,517	3,364
2019	221,670,352	2,833,280	218,837,072	146,188,244	149.70	69,017	3,171
2020	225,055,999	2,683,374	222,372,625	156,060,319	142.49	71,017	3,131
2021	217,944,090	2,799,411	215,144,679	166,478,303	129.23	73,017	2,947
2022	214,697,034	3,079,092	211,617,942	176,520,258	119.88	73,197	2,891

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

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INDEPENDENT SCHOOL DISTRICT NO. 284

Direct and Overlapping Debt
as of June 30, 2022

Governmental Unit	Tax Collection Calendar Year – 2022 Taxable Net Tax Capacity	Bonded Debt (1)	Debt Applicable to Tax Capacity in ISD No. 284 (2)	
			Percent	Amount
Direct debt				
Independent School District No. 284	\$ 174,057,035	\$ 205,420,000	100.00 %	\$ 205,420,000
Overlapping debt				
Hennepin County	2,345,582,443	1,498,390,000	7.81	117,024,259
Cities				
Corcoran	13,223,762	11,205,000	18.13	2,031,581
Maple Grove	125,598,411	94,265,000	6.50	6,126,130
Medina	22,084,084	8,140,000	55.34	4,504,726
Minnetonka	121,945,532	53,100,000	21.18	11,244,978
Orono	41,394,949	19,110,000	3.87	740,287
Plymouth	160,256,678	63,770,000	61.60	39,279,335
Wayzata	24,503,833	19,430,000	97.98	19,037,794
Other				
Metropolitan Council	1,241,594,000	1,372,710,000	3.61	49,608,367
Three Rivers Park District	1,563,968,000	58,475,000	11.29	6,599,898
Total overlapping debt				<u>256,197,355</u>
Total direct and overlapping debt				<u>\$ 461,617,355</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. 284

Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year			
	2013	2014	2015	2016
Debt limit	\$ 1,468,885,209	\$ 1,470,794,289	\$ 1,504,001,884	\$ 1,603,298,661
Total net debt applicable to the limit	52,253,450	174,368,930	170,174,267	166,117,347
Legal debt margin	<u>\$ 1,416,631,759</u>	<u>\$ 1,296,425,359</u>	<u>\$ 1,333,827,617</u>	<u>\$ 1,437,181,314</u>
Total net debt applicable to the limit as a percentage of debt limit	3.56%	11.86%	11.31%	10.36%

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

2017	2018	2019	2020	2021	2022
\$ 1,711,502,134	\$ 1,837,450,721	\$ 1,954,257,554	\$ 2,087,438,679	\$ 2,225,985,491	\$ 2,363,365,500
156,854,997	223,761,506	218,837,072	222,372,625	215,144,679	211,617,942
<u>\$ 1,554,647,137</u>	<u>\$ 1,613,689,215</u>	<u>\$ 1,735,420,482</u>	<u>\$ 1,865,066,054</u>	<u>\$ 2,010,840,812</u>	<u>\$ 2,151,747,558</u>
9.16%	12.18%	11.20%	10.65%	9.67%	8.95%

Legal Debt Margin Calculation for Fiscal Year 2022

Market value	\$15,755,769,997
Debt limit (15% of market value)	2,363,365,500
Debt applicable to the limit	
General obligation bonds	214,697,034
Less amount set aside for repayment of general obligation debt	<u>(3,079,092)</u>
Total net debt applicable to the limit	<u>211,617,942</u>
Legal debt margin	<u>\$ 2,151,747,558</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Demographic and Economic Statistics
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2013	60,517	\$ 3,621,095,212	\$ 59,836	10,657	5.1 %
2014	61,717	3,754,121,676	60,828	10,708	4.5
2015	63,317	3,893,488,964	61,492	10,747	3.7
2016	64,917	4,103,857,989	63,217	10,858	3.7
2017	66,517	N/A	N/A	11,330	3.5
2018	66,517	N/A	N/A	11,642	2.8
2019	69,017	N/A	N/A	11,912	3.2
2020	71,017	N/A	N/A	12,134	9.8
2021	73,017	N/A	N/A	11,910	4.7
2022	73,197	N/A	N/A	11,842	2.2

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 is obtained from the Minnesota Department of Employment and Economic Development.

INDEPENDENT SCHOOL DISTRICT NO. 284

Principal Employers
Current Year and Nine Years Ago

Employer	Fiscal Year			
	2022		2013	
	Employees	Rank	Employees	Rank
Carlson Companies	4,500	1	4,500	2
Independent School District No. 284	1,587	2	1,488	4
Medica Health	1,300	3	—	—
Aimia	1,000	4	—	—
Huntington Bank	1,000	4	325	10
Sioux Falls Leased Housing	1,000	4	420	8
Abbott Laboratories	800	7	—	—
US Foods	500	8	—	—
CWT	400	9	—	—
Wagner Spray Tech Corp.	400	9	—	—
Cargill, Inc.	—	—	6,500	1
United Health Group	—	—	2,180	3
Polaris	—	—	1,000	5
Independent School District No. 276	—	—	550	6
TCF National Bank	—	—	450	7
Uniprise, Inc.	—	—	380	9
Total	12,487		17,793	
Demographic and Economic Statistics)	73,197		60,517	
Percent of principal employers to total ISD No. 284 population	17.1%		29.4%	

Sources: Fiscal year 2022 information was obtained from the Official Statement associated with the District's General Obligation School Building and Alternative Facilities Refunding Bonds, Series 2021A (prepared by Ehlers and Associates, Inc.)

INDEPENDENT SCHOOL DISTRICT NO. 284

Employees by Classification
Last Ten Fiscal Years

Employees	Fiscal Year			
	2013	2014	2015	2016
Administration				
Principals	11.0	11.0	12.0	12.0
Associate principals	8.0	8.0	8.0	6.0
Unaffiliated	37.2	35.4	37.2	36.1
Total administration	56.2	54.4	57.2	54.1
Instructional administrators				
High school classroom teachers	153.4	154.3	157.5	153.0
Middle school classroom teachers	132.5	132.3	134.6	131.7
Elementary classroom teachers	191.0	183.0	213.0	203.0
High school – area learning center	8.7	8.0	8.0	6.3
Middle school – area learning center	2.0	2.0	2.0	1.5
Community education – extended day kindergarten	8.0	16.0	N/A	N/A
Community education – early childhood family education	3.7	4.2	3.8	5.5
Special services	80.6	77.1	77.0	66.0
Elementary specialists and intervention	63.3	66.4	65.6	64.7
Total instructional administrators	643.2	643.3	661.5	631.7
Student services				
Curriculum and instruction – resource, peer, alt comp	20.5	20.0	20.0	21.0
Media centers – elementary	7.1	7.0	7.0	7.0
High school – professional development	0.3	0.3	0.3	0.3
High school – counselors, media, Vision 21, intervention	13.0	13.0	13.0	17.0
Middle schools – counselors, media, Vision 21, intervention	15.5	15.0	14.0	15.5
Technology	3.0	3.0	3.0	3.0
Special services – social workers, psychologists, nurses, etc.	44.9	45.4	46.2	59.2
Total student services	104.3	103.7	103.5	123.0
Support services				
Clerical/secretarial/administrative professional	48.0	48.0	49.9	50.9
Custodial	73.0	73.0	73.0	75.0
Food service	43.8	43.8	44.9	46.2
Paraprofessionals	254.2	254.2	244.6	246.9
Unaffiliated specialists	20.8	22.5	22.8	22.8
Unaffiliated support staff	5.0	5.0	4.0	4.0
Total support services	444.8	446.5	439.2	445.8
District-wide totals	1,248.5	1,247.9	1,261.4	1,254.6

N/A – Not Available

Note: All full-time equivalents are based on an 8-hour day.

Source: The District's Human Resources Department

2017	2018	2019	2020	2021	2022
12.0	12.0	13.0	13.0	13.0	13.0
6.0	6.0	7.0	7.0	8.0	8.0
38.2	39.1	43.1	43.1	45.0	44.0
56.2	57.1	63.1	63.1	66.0	65.0
155.7	155.4	157.8	162.3	163.3	161.2
133.4	137.2	139.5	139.7	149.6	151.6
219.0	230.0	241.0	250.0	248.5	239.2
7.7	6.7	6.7	6.7	7.0	6.3
1.5	1.0	3.0	3.3	1.5	0.8
N/A	N/A	N/A	N/A	N/A	N/A
3.5	3.5	3.5	3.7	4.2	4.2
68.6	96.6	92.3	88.6	103.3	105.9
72.2	82.7	87.9	93.9	102.7	93.4
661.5	713.1	731.7	748.3	780.1	762.6
15.5	16.5	23.0	25.0	21.3	17.2
8.0	7.9	8.0	9.0	9.0	9.0
0.3	0.3	0.3	—	—	—
18.7	18.5	20.4	23.0	23.0	19.0
18.2	19.3	20.0	19.4	19.8	20.3
3.0	3.0	3.0	3.0	3.0	3.0
54.9	38.3	58.6	58.9	62.9	62.3
118.6	103.8	133.3	138.3	139.0	130.8
50.9	49.9	47.9	45.7	44.7	44.6
83.5	85.5	86.0	88.2	89.2	88.7
48.8	49.4	57.0	55.0	50.2	56.6
238.6	239.7	228.2	243.7	208.2	209.2
20.9	21.9	20.5	29.1	26.0	14.0
4.8	5.7	6.7	10.4	15.0	8.0
447.5	452.1	446.3	472.1	433.3	421.1
1,283.8	1,326.1	1,374.4	1,421.8	1,418.4	1,379.5

INDEPENDENT SCHOOL DISTRICT NO. 284

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
2013	10,657	\$124,740,958	\$ 11,705	1.3 %	477	22.3	14.6 %
2014	10,708	132,892,192	12,411	6.0	470	22.8	12.9
2015	10,747	133,929,448	12,462	0.4	505	21.3	13.0
2016	10,858	136,420,224	12,564	0.8	488	22.3	13.9
2017	11,330	143,803,361	12,692	1.0	508	22.3	14.0
2018	11,642	154,352,148	13,258	4.5	523	22.3	12.0
2019	11,912	167,080,676	14,026	5.8	538	22.1	12.0
2020	12,134	178,135,010	14,681	4.7	552	22.0	11.5
2021	11,910	179,341,831	15,058	2.6	561	21.2	10.3
2022	11,842	189,955,086	16,041	6.5	552	21.5	9.6

Note: Operating expenditures are total expenditures less debt service and capital outlays.

Source: Nonfinancial information from district records

INDEPENDENT SCHOOL DISTRICT NO. 284

Building Information
Last Ten Fiscal Years

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Elementary schools										
Birchview (1969)										
Square feet	59,720	59,720	59,720	59,720	59,720	59,720	59,720	59,720	59,720	59,720
Capacity	592	592	592	592	550	550	550	550	550	550
Enrollment	653	647	622	586	481	499	474	447	415	395
Gleason Lake (1988)										
Square feet	80,710	80,710	80,710	80,710	80,710	80,710	80,710	80,710	80,710	80,710
Capacity	690	690	690	690	690	690	690	690	690	690
Enrollment	655	663	636	622	571	568	586	634	602	573
Greenwood (1964)										
Square feet	72,007	88,016	88,016	88,016	88,016	88,016	88,016	88,016	88,016	88,016
Capacity	690	820	820	820	780	780	780	780	780	780
Enrollment	726	821	863	856	747	794	813	775	722	779
Kimberly Lane (1991)										
Square feet	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000
Capacity	690	690	690	690	710	710	710	710	710	710
Enrollment	717	744	764	718	649	760	778	628	571	571
Meadow Ridge (2016)										
Square feet	–	–	–	–	85,208	102,508	102,508	102,508	102,508	102,508
Capacity	–	–	–	–	710	828	828	828	828	828
Enrollment	–	–	–	–	758	853	869	768	769	783
North Woods (2020)										
Square feet	–	–	–	–	–	–	–	104,611	104,611	104,611
Capacity	–	–	–	–	–	–	–	760	760	760
Enrollment	–	–	–	–	–	–	–	569	601	691
Oakwood (1957)										
Square feet	85,490	95,476	95,476	95,476	95,476	95,476	95,476	95,476	139,570	139,570
Capacity	475	690	690	690	640	640	640	640	640	640
Enrollment	504	527	576	675	475	515	562	494	458	424
Plymouth Creek (1988)										
Square feet	81,000	81,000	81,000	81,000	81,000	81,000	81,000	81,000	81,000	81,000
Capacity	690	690	690	690	710	710	710	710	710	710
Enrollment	866	746	747	762	669	690	714	675	629	603
Sunset Hill (1963)										
Square feet	64,983	73,598	73,598	73,598	73,598	73,598	73,598	73,598	73,598	73,598
Capacity	592	690	690	690	660	660	660	660	660	660
Enrollment	563	560	581	596	664	681	681	682	621	635
Middle schools										
East (1967)										
Square feet	146,111	146,111	146,111	146,111	146,111	146,111	146,111	146,111	146,111	146,111
Capacity	800	800	800	800	850	850	850	850	850	850
Enrollment	821	772	771	743	780	733	747	690	677	648
West (1949)										
Square feet	167,000	167,000	167,000	167,525	167,525	167,525	167,525	167,525	167,525	167,525
Capacity	900	900	900	900	850	850	850	850	850	850
Enrollment	744	736	745	772	791	771	758	748	723	684
Central (1961)										
Square feet	308,568	308,568	308,568	308,568	308,568	308,568	308,568	308,568	308,568	308,568
Capacity (1)	1,700	1,700	1,700	1,700	1,600	1,600	1,600	1,600	1,600	1,600
Enrollment	1,034	1,066	1,036	1,118	1,209	1,268	1,320	1,316	1,401	1,412
High school										
Peony (1997)										
Square feet	487,432	487,432	487,432	487,432	656,432	656,432	656,432	656,432	656,432	656,432
Capacity	3,200	3,200	3,200	3,200	3,900	3,900	3,900	3,900	3,900	3,900
Enrollment	3,265	3,257	3,305	3,334	3,410	3,453	3,558	3,669	3,685	3,685
Transition School (2020)										
Square feet	–	–	–	–	–	–	–	4,000	4,000	4,000
Capacity	–	–	–	–	–	–	–	30	30	30
Enrollment	–	–	–	–	–	–	–	15	30	30

(1) Through fiscal 2016, Central Middle School capacity includes space for 1,400 middle school students and 300 birth-to-kindergarten students.

Source: Information was obtained from district records. Enrollment data is as of October 1 of the fiscal year.

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Management Report
for
Independent School District No. 284
Wayzata, Minnesota
June 30, 2022

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PRINCIPALS

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Kalen T. Karnowski, CPA

To the School Board and Management of
Independent School District No. 284
Wayzata, Minnesota

We have prepared this management report in conjunction with our audit of Independent School District No. 284's (the District) financial statements for the year ended June 30, 2022. We have organized this report into the following sections:

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

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

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

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

Minneapolis, Minnesota
December 5, 2022

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AUDIT SUMMARY

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

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, *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, 2022. 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 OPINION AND FINDINGS

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

- We have issued an unmodified opinion on the District's basic financial statements. Our report included a paragraph emphasizing the District's implementation of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, during the year. Our opinion was not modified with respect to this matter.
- We reported no deficiencies in the District's internal control over financial reporting that we considered to be material weaknesses. It should be understood that internal controls are never perfected, and those controls which protect the District's funds from such things as fraud and accounting errors need to be continually reviewed by your management and modified as necessary.
- 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 testing 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 one deficiency in the District’s internal controls over compliance that we considered to be a significant deficiency with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.
 1. For the special education cluster federal program, the District did not have sufficient controls in place to assure that it was not contracting for goods or services with parties that are suspended or debarred, or whose principals are suspended or debarred.
- We reported no findings based on our testing of the District’s compliance with Minnesota laws and regulations.

SIGNIFICANT ACCOUNTING POLICIES

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

As described in Note 1 of the notes to the basic financial statements, the District implemented GASB Statement No. 87, *Leases*, during fiscal year ended June 30, 2022. As described in Note 1 of the basic financial statements, this standard changed the way lease transactions are reported by the District, but did not result in a restatement of net position in the current year.

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 of 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 other post-employment benefits (OPEB) and pension benefits. These obligations are calculated using actuarial methodologies primarily described in GASB Statement Nos. 68, 73, 74, 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/amortization 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 on the previous page 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. There were no misstatements detected as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

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

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated December 5, 2022.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

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

OTHER AUDIT FINDINGS OR ISSUES

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

OTHER MATTERS

We applied certain limited procedures to the management’s discussion and analysis (MD&A) 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 supplemental information accompanying the financial statements, and the separately issued Schedule of Expenditures of Federal Awards and the Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table, which are not RSI. With respect to this supplemental 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 supplemental information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

FUNDING PUBLIC EDUCATION IN MINNESOTA

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

BASIC GENERAL EDUCATION REVENUE

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

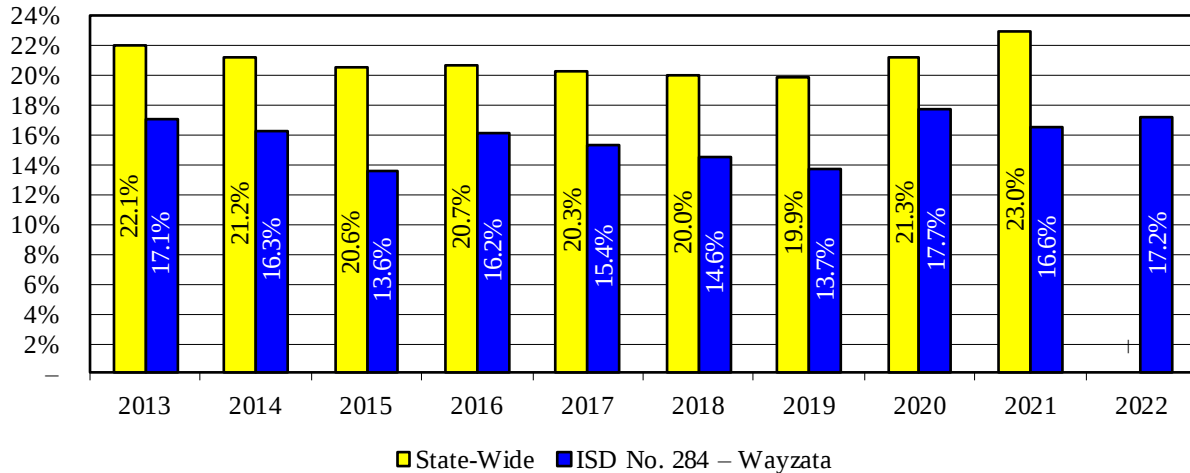
The table below presents a summary of the formula allowance for the past decade and as approved for the next fiscal year. The Legislature approved a per pupil increase of \$135 for fiscal 2023. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding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

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

STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

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

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



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

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

The average unrestricted fund balance as a percentage of operating expenditures maintained by Minnesota school districts decreased gradually from 22.1 percent at the end of fiscal 2013 to 19.9 percent at the end of fiscal 2019, a period of relative stability in the state's economic condition and school funding. This ratio began rising again during the fiscal year's impacted by the COVID-19 pandemic increasing to 23.0 percent at the end of fiscal 2021.

The District's unrestricted operating fund balance as a percentage of operating expenditures was 17.2 percent at the end of the current year, as compared to 16.6 percent at June 30, 2021.

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. 284 – Wayzata			
	2020	2021	2020	2021	2020	2021	2022	
General Fund								
Property taxes	\$ 2,345	\$ 2,576	\$ 3,100	\$ 3,411	\$ 4,818	\$ 5,353	\$ 5,694	
Other local sources	538	438	417	323	550	378	582	
State	10,144	10,514	10,127	10,517	8,682	9,004	9,286	
Federal	480	992	499	956	345	729	571	
Total General Fund	13,507	14,520	14,143	15,207	14,395	15,464	16,133	
Special revenue funds								
Food Service	554	576	539	568	483	452	809	
Community Service	632	612	732	684	842	664	1,103	
Debt Service Fund	1,322	1,512	1,385	1,549	1,018	1,221	1,277	
Total revenue	<u>\$ 16,015</u>	<u>\$ 17,220</u>	<u>\$ 16,799</u>	<u>\$ 18,008</u>	<u>\$ 16,738</u>	<u>\$ 17,801</u>	<u>\$ 19,322</u>	
ADM served per MDE School District Profiles Report (current year estimated)					<u>12,216</u>	<u>11,950</u>	<u>11,863</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 next page are based on enrollments consistent with those used in the MDE School District Profiles Report, which include extended time ADM, and may differ from ADM reported in other tables.

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

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

The District received \$229,214,092 in the governmental funds reflected above in fiscal 2022, an increase of \$16,480,205 (7.8 percent) from the prior year, or \$1,521 per ADM. Total General Fund revenue increased \$669 per ADM from the previous year. General Fund property tax revenue was \$341 per ADM higher than last year, primarily due to increases in the tax levy. State sources increased \$282 per ADM, mainly in special education funding. Revenues in other local sources in the General Fund increased with the return to an in-person learning model and easing restrictions associated with the COVID-19 pandemic. Federal sources decreased \$158 per ADM, with fewer Coronavirus Relief and Education Stabilization Funds recognized for COVID-19 pandemic-related spending. Food Service Special Revenue Fund and Community Service Special Revenue Fund revenues also increased with the return to an in-person learning model.

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. 284 – Wayzata			
	2020	2021	2020	2021	2020	2021	2022	
General Fund								
Administration and district support	\$ 1,093	\$ 1,184	\$ 1,100	\$ 1,205	\$ 960	\$ 850	\$ 960	
Elementary and secondary regular instruction	5,881	6,198	6,231	6,527	6,537	6,807	7,123	
Vocational education instruction	186	197	171	179	268	306	319	
Special education instruction	2,481	2,626	2,626	2,792	1,782	1,876	1,868	
Instructional support services	683	812	787	917	1,333	1,343	1,327	
Pupil support services	1,203	1,228	1,316	1,285	1,206	1,302	1,481	
Sites and buildings and other	952	1,083	910	1,052	1,269	1,546	1,715	
Total General Fund – noncapital	12,479	13,328	13,141	13,957	13,355	14,030	14,793	
General Fund capital expenditures	748	793	717	815	649	1,273	774	
Total General Fund	13,227	14,121	13,858	14,772	14,004	15,303	15,567	
Special revenue funds								
Food Service	556	532	548	522	551	469	683	
Community Service	661	610	774	682	934	806	939	
Debt Service Fund	1,360	1,576	1,379	1,609	1,054	1,219	1,329	
Total expenditures	<u>\$ 15,804</u>	<u>\$ 16,839</u>	<u>\$ 16,559</u>	<u>\$ 17,585</u>	<u>\$ 16,543</u>	<u>\$ 17,797</u>	<u>\$ 18,518</u>	
ADM served per MDE School District Profiles Report (current year estimated)					<u>12,216</u>	<u>11,950</u>	<u>11,863</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, and even methods of allocating costs.

The District spent \$219,675,528 in the governmental funds reflected above in fiscal 2022, an increase of \$6,989,306 (3.3 percent) from the prior year, which represents an increase of \$721 per ADM. General Fund operating expenditures increased \$763 per ADM, mainly in elementary and secondary regular instruction (\$316 per ADM), pupil support services (\$179 per ADM), and sites and buildings and other (\$169 per ADM). The increase in elementary and secondary regular instruction is due to contractual salary and benefit increases. Pupil support services and sites and buildings and other increased in purchased services costs, due to substitute costs and staff development. General Fund capital expenditures decreased \$499 per ADM, due to less construction for long-term facilities maintenance projects being paid out of the General Fund during fiscal 2022. Food Service Special Revenue and Community Service Special Revenue Funds increased \$214 per ADM and \$133 per ADM, respectively, consistent with the increase in revenues.

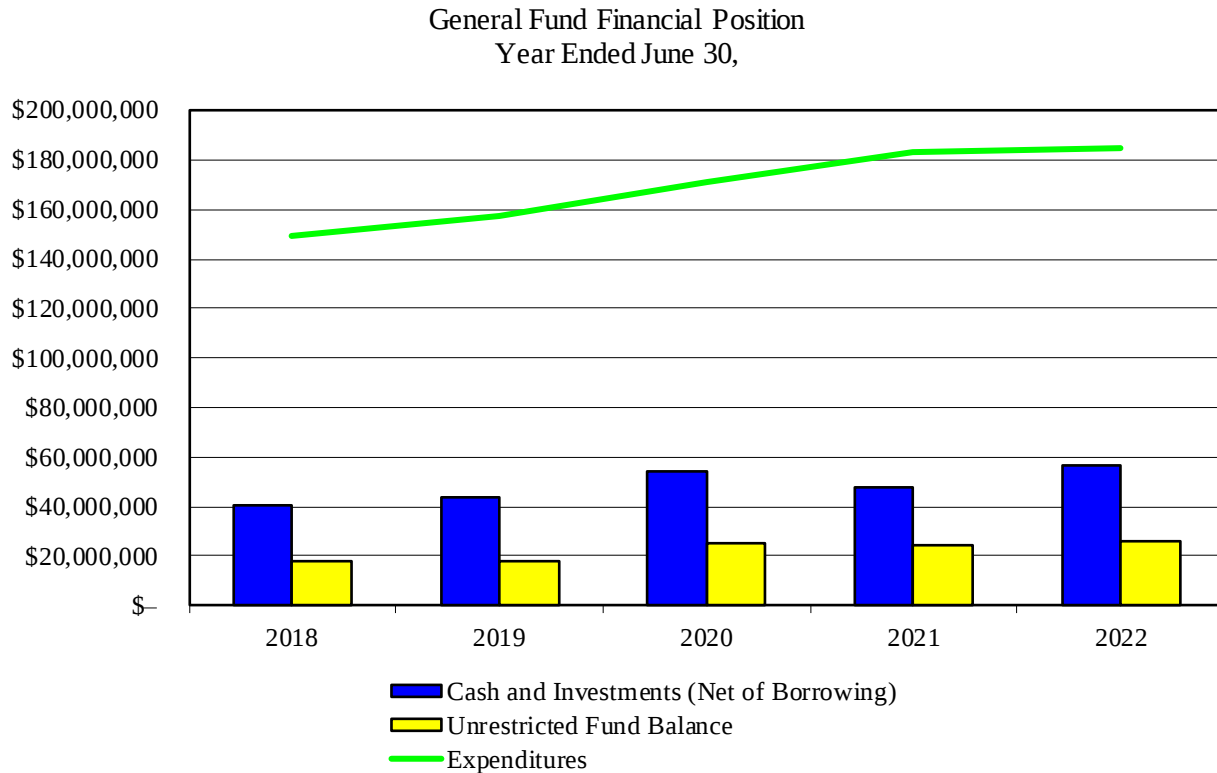
SUMMARY

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. District school boards, administrators, and employees continue to face many challenges as districts strive to provide a safe and effective learning experience for their students in this uncertain and unprecedented environment.

FINANCIAL TRENDS OF YOUR DISTRICT

GENERAL FUND FINANCIAL POSITION

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



The District ended fiscal year 2022 with a General Fund cash balance (net of interfund borrowing excluding cash and investments held with trustee) of \$56,595,208, an increase of \$8,718,269 from the prior year. Total fund balance at year-end was \$35,073,137, an increase of \$8,216,120.

GENERAL FUND COMPONENTS OF FUND BALANCE

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

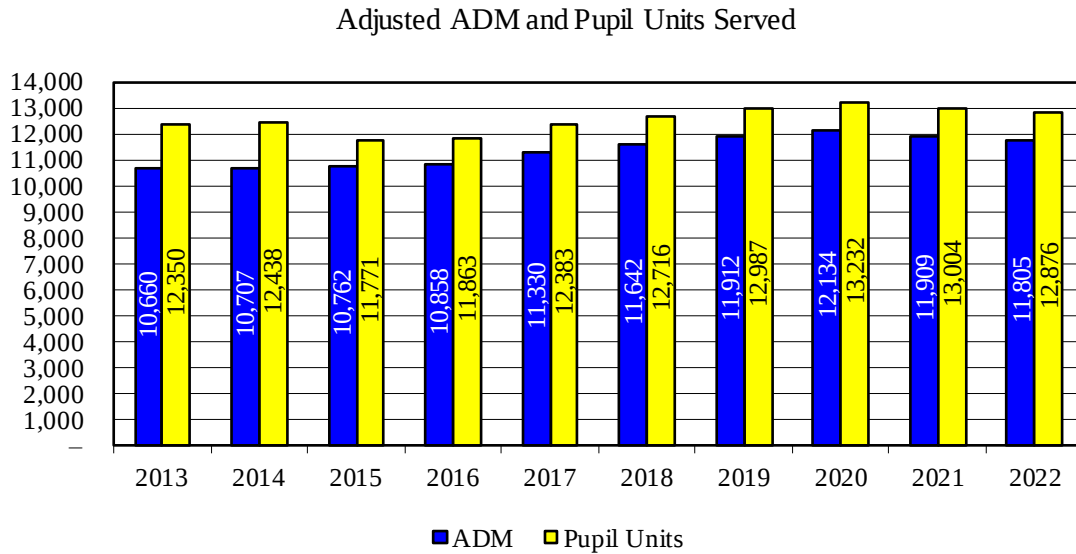
	June 30,				
	2018	2019	2020	2021	2022
Nonspendable fund balances	\$ 287,085	\$ 316,399	\$ 611,106	\$ 608,414	\$ 155,695
Restricted fund balances (1)	1,979,878	7,600,701	6,354,302	2,174,797	8,513,378
Unrestricted fund balances					
Assigned	5,712,743	5,369,294	5,529,336	7,775,597	11,348,017
Unassigned	12,095,480	12,681,756	19,452,216	16,298,209	15,056,047
Total fund balance	<u>\$ 20,075,186</u>	<u>\$ 25,968,150</u>	<u>\$ 31,946,960</u>	<u>\$ 26,857,017</u>	<u>\$ 35,073,137</u>
Total expenditures	<u>\$ 149,384,155</u>	<u>\$ 157,201,516</u>	<u>\$ 171,077,324</u>	<u>\$ 182,882,315</u>	<u>\$ 184,673,419</u>
Unrestricted fund balances as a percentage of expenditures	<u>11.9%</u>	<u>11.5%</u>	<u>14.6%</u>	<u>13.2%</u>	<u>14.3%</u>
Unassigned fund balances as a percentage of expenditures	<u>8.1%</u>	<u>8.1%</u>	<u>11.4%</u>	<u>8.9%</u>	<u>8.2%</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.					

The table above reflects the total General Fund unrestricted fund balance and percentages, 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.

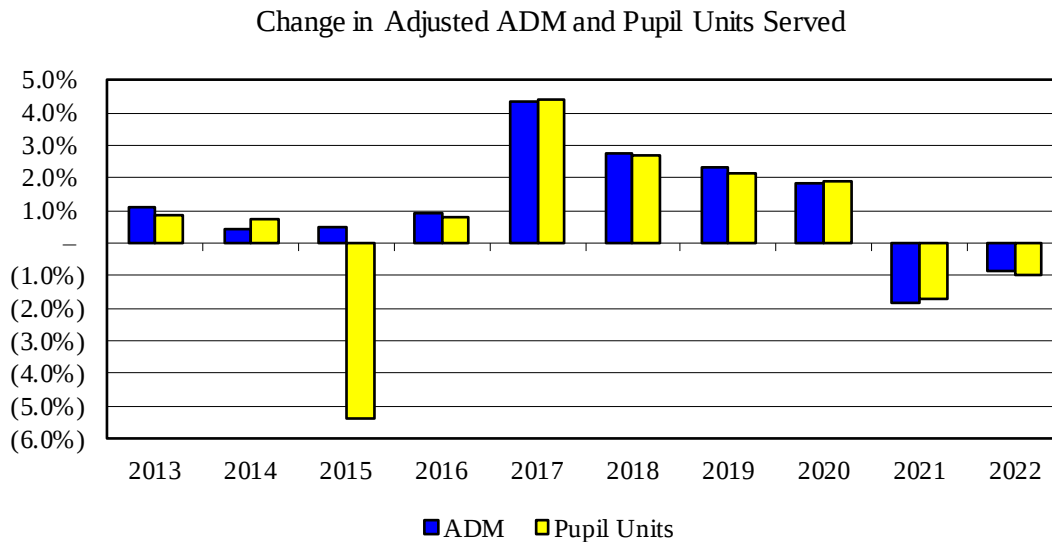
At June 30, 2022, unassigned fund balance in the General Fund (excluding restricted fund balance deficits) represented 8.2 percent of annual expenditures, or less than five weeks of operations assuming level spending throughout the year.

AVERAGE DAILY MEMBERSHIP AND PUPIL UNITS

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



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



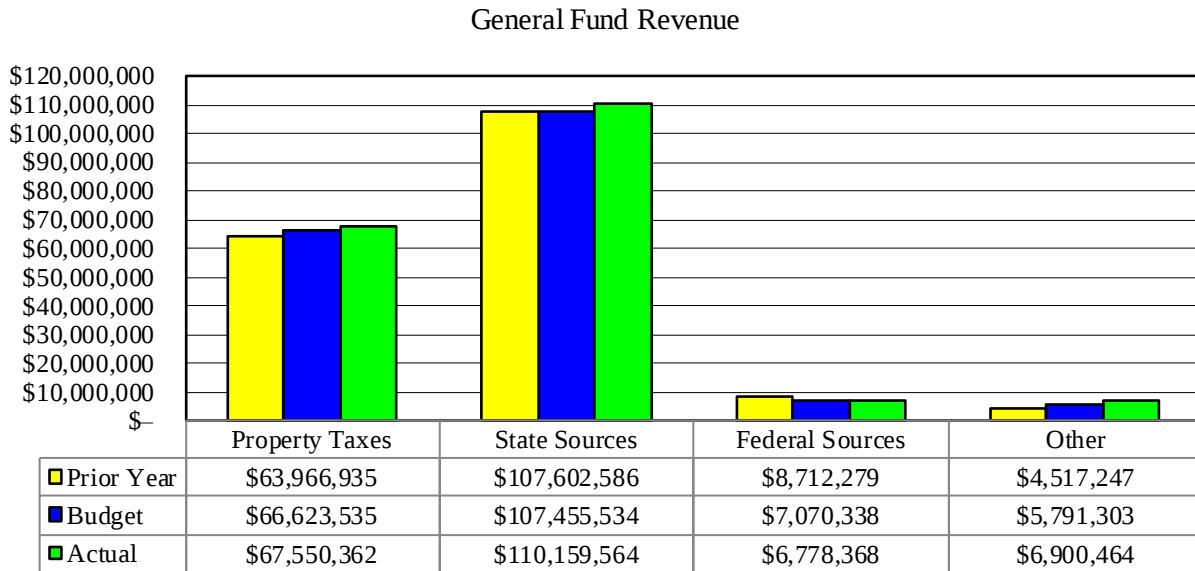
The change in pupil units for 2015 includes the effect of legislative reductions to pupil units.

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.

The District served an estimated ADM of 11,805 in 2022, a decrease of 104 ADM (0.9 percent) from the prior year. The resulting pupil units served by the District decreased by 128 (1.0 percent) to 12,876.

GENERAL FUND REVENUES

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



Total General Fund revenues were \$191,388,758 for the year ended June 30, 2022, which was an increase of \$6,589,711 (3.6 percent) from the prior year, and \$4,448,048 (2.4 percent) more than projected in the final budget.

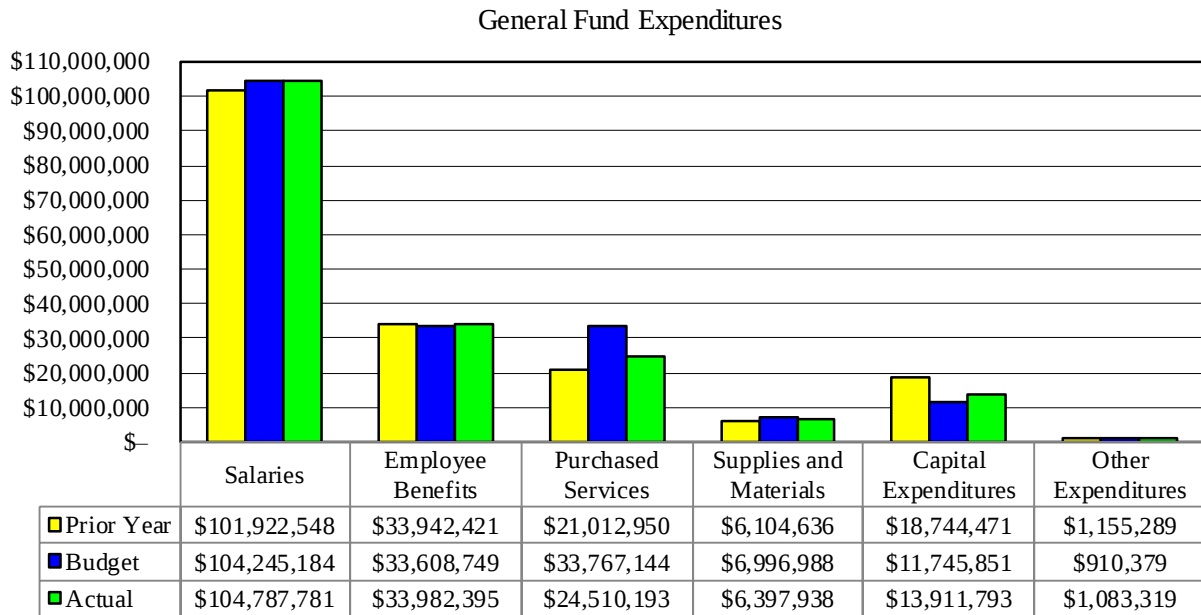
The favorable variance to budget was in state sources, other revenues, and property taxes. State sources were \$2,704,030 over budget, mainly in special education. Other revenues were \$1,109,161 over budget with COVID-19 pandemic restrictions easing and the District collecting more fees and charges than projected with a return to the in-person learning model. Property taxes were \$926,827 more than budget, mainly due to collection rates and county apportionment being better than anticipated.

The increase from the prior year was in property taxes, state sources, and other. Property taxes increased \$3,583,427, as a result of the increased levy in fiscal 2022. State sources increased \$2,556,978, mainly in special education funding. Other local sources increased \$2,383,217 with COVID-19 pandemic restrictions easing, as noted above. These increases were offset by a decrease in federal sources of \$1,933,911, with fewer Coronavirus Relief and Education Stabilization Funds recognized for COVID-19 pandemic-related spending.

The graph above reflects the concentration of state sources (57.6 percent) followed by property taxes (35.3 percent) received to finance General Fund operations.

GENERAL FUND EXPENDITURES

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



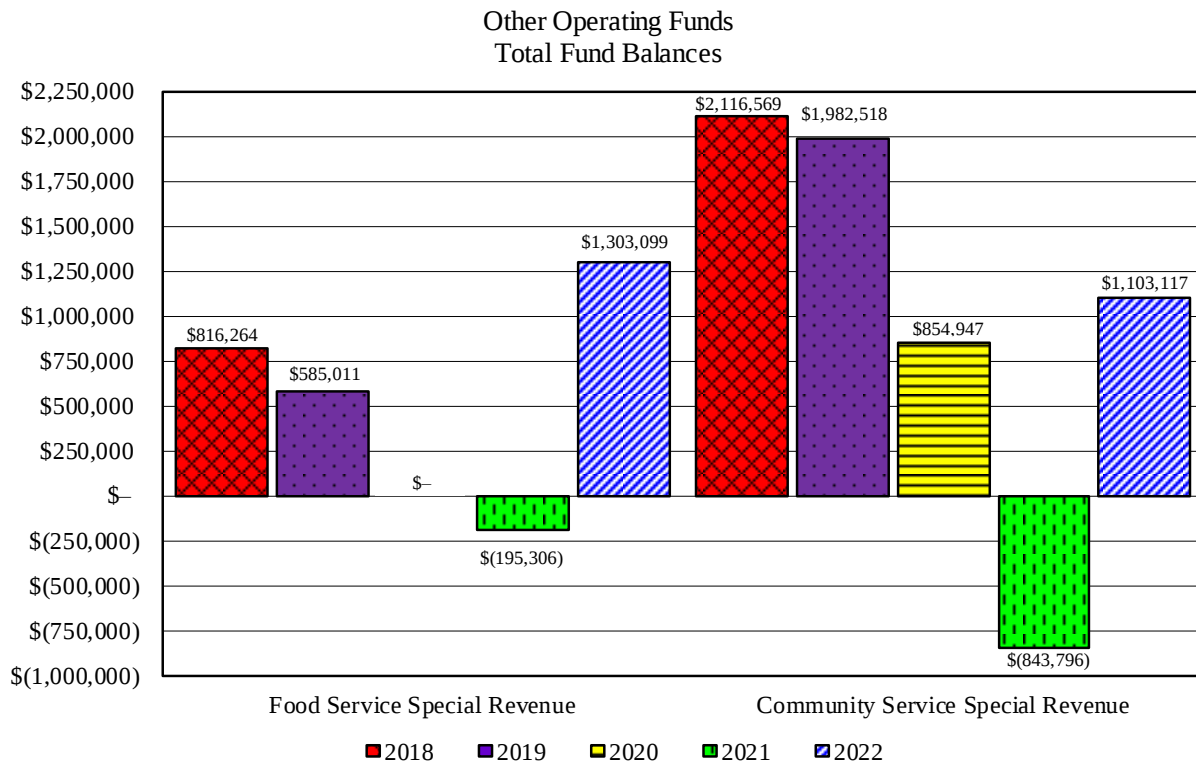
Total General Fund expenditures were \$184,673,419 for the year ended June 30, 2022, which was an increase of \$1,791,104 (1.0 percent) from the prior year, but \$6,600,876 (3.5 percent) under the final budget.

The variance to budget was primarily in purchased services and capital expenditures. Purchased services were \$9,256,951 under budget, mainly due to the timing of projects and due to travel and conferences for professional development being less than anticipated. Capital expenditures were \$2,165,942 over budget, mainly due to the timing of projects.

Expenditure increases were mainly in salaries and purchased services. The increase in salaries was mostly due to contractual increases in the current year. Purchased services increased mainly in pupil support services and sites and buildings. These increases were offset by a decrease in capital expenditures, which were down, due to the timing of projects.

OTHER FUNDS OF THE DISTRICT

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



Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2022 with a fund balance of \$1,303,099, which is an increase of \$1,498,405 from last year, compared to a budgeted increase of \$1,627,489. Food service revenue was \$9,596,362, which was over budget by \$39,848, due to more meal sales than anticipated. Expenditures of \$8,097,957 were over budget by \$168,932, as supplies and materials were more than projected. Participation levels were difficult to anticipate with the changing learning models, along with programming changes financing school nutrition programs, contributing to the variances in revenues and expenditures, compared to budget and the prior year.

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2022 with a fund balance increase of \$1,946,913, compared to a budgeted increase of \$892,104. Revenues of \$13,082,017 were over budget by \$885,722, while actual expenditures totaling \$11,135,104 were under budget by \$169,087. Conservative budgeting for program participation, with uncertainty related to the pandemic, contributed to the revenue budget variance. Expenditures were under budget, mainly in benefits.

Over the years, we have emphasized to our clients that food service and community service operations should be self-sustaining, and should not become an additional burden on general education funds.

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with a fund balance decrease of \$4,494,423, compared to a \$6,000,000 decrease anticipated in the budget, due to the spend down of bonds issued in previous years. The year-end fund balance of \$9,432,482 is restricted for capital projects.

Debt Service Fund

The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. It is important to remember that resources of the Debt Service Fund are restricted to the payment of outstanding debt obligations of the District. As of June 30, 2022, the District has \$3,079,092 available for general debt service. The District issued \$132,865,000 of refunding bonds that were used to refund outstanding debt in the current year in order to reduce future debt service costs for district taxpayers.

Proprietary Funds – Internal Service Funds

The District uses internal service funds to account for the District's liabilities for self-insured benefits and early retirement benefits. The following table presents the combined activity reported for the past two fiscal years for the internal service funds:

	June 30,	
	2021	2022
Operating revenue		
Charges for services	\$ 20,826,489	\$ 20,603,874
Operating expenses		
Dental benefit claims	1,439,891	1,528,928
Health benefit claims	21,423,882	20,726,414
Early retirement incentive and sick leave benefits	1,327,523	992,521
Total operating expenses	24,191,296	23,247,863
Operating income (loss)	(3,364,807)	(2,643,989)
Nonoperating revenue		
Investment earnings	371,099	476,794
Income (loss) before transfers	(2,993,708)	(2,167,195)
Transfers in	3,744,935	960,775
Change in net position	751,227	(1,206,420)
Net position		
Beginning of year	1,669,104	2,420,331
End of year	\$ 2,420,331	\$ 1,213,911

Post-Employment Benefits Trust Fund

The District has established a Post-Employment Benefits Trust Fund to account for an irrevocable trust account established to finance the District's liability for post-employment healthcare benefits. At year-end, trust net position of \$33,059,992 is available for future OPEB payments.

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,		
	2022	2021	Change
Net position – governmental activities			
Total fund balances – governmental funds	\$ 49,990,927	\$ 42,544,231	\$ 7,446,696
Total capital assets, net of depreciation	257,813,739	261,547,329	(3,733,590)
Bonds, certificates, finance purchase, and leases, net of premiums	(242,868,835)	(246,993,080)	4,124,245
Pensions, net of deferred outflows and inflows	(138,721,763)	(144,153,307)	5,431,544
OPEB, net of deferred outflows and inflows	(18,530,806)	(17,433,814)	(1,096,992)
Other adjustments	4,995,681	(1,690,805)	6,686,486
Total net position – governmental activities	<u>\$ (87,321,057)</u>	<u>\$ (106,179,446)</u>	<u>\$ 18,858,389</u>
Net position			
Net investment in capital assets	\$ 33,227,426	\$ 29,989,500	\$ 3,237,926
Restricted	11,224,124	3,126,677	8,097,447
Unrestricted	<u>(131,772,607)</u>	<u>(139,295,623)</u>	<u>7,523,016</u>
Total net position	<u>\$ (87,321,057)</u>	<u>\$ (106,179,446)</u>	<u>\$ 18,858,389</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 balance can only be spent for food service program costs). The unrestricted net position category consists mainly of the General Fund unrestricted fund balances, offset against noncapital long-term obligations, such as vacation payable, severance payable, net pension, and net OPEB liabilities.

Total net position increased by \$18,858,389 during fiscal 2022. As presented in the table above, this change was partially in unrestricted net position, due to changes in the District's proportionate share of the Public Employees Retirement Association and the Teachers Retirement Association pension plan liabilities and related deferments. The District's increase in net position restricted for capital asset acquisition, debt service, food service, community service, and other state funding restrictions contributed to the change in the restricted portion of net position.

The District's net investment in capital assets increased \$3,237,926 this year. The change in this category of net position typically depends on the relationship between the rate at which the District's capital assets are being added, depreciated and amortized, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets.

ACCOUNTING AND AUDITING UPDATES

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

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

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

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

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

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

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

GASB STATEMENT NO. 99, *OMNIBUS 2022*

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

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

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

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

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

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

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

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

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

GASB STATEMENT NO. 101, *COMPENSATED ABSENCES*

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

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

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

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

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

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INDEPENDENT SCHOOL DISTRICT NO. 284
WAYZATA, MINNESOTA

Special Purpose Audit Reports

Year Ended
June 30, 2022

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INDEPENDENT SCHOOL DISTRICT NO. 284

Special Purpose Audit Reports
Year Ended June 30, 2022

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INDEPENDENT SCHOOL DISTRICT NO. 284

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture			
Passed through Minnesota Department of Education			
Child nutrition cluster			
National School Lunch Program	10.555	\$ 529,087	
COVID-19 – National School Lunch Program	10.555	<u>6,273,375</u>	
Total ALN 10.555		\$ 6,802,462	
COVID-19 – School Breakfast Program	10.553	889,401	
Summer Food Service Program for Children	10.559	<u>491,660</u>	
Total child nutrition cluster			\$ 8,183,523
COVID-19 – Pandemic EBT Administrative Costs	10.649		12,084
U.S. Department of the Treasury			
Passed through Minnesota Department of Education			
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027		37,507
Federal Communications Commission			
Direct			
COVID-19 – Emergency Connectivity Fund Program	32.009		36,000
U.S. Department of Education			
Passed through Minnesota Department of Education			
Title I Grants to Local Educational Agencies	84.010		322,391
Special education cluster			
Special Education Grants to States	84.027	1,997,774	
COVID-19 – Special Education – Grant to States	84.027	<u>173,043</u>	
Total ALN 84.027		2,170,817	
Special Education Preschool Grants	84.173	<u>62,092</u>	
Total special education cluster			2,232,909
Career and Technical Education – Basic Grants to States	84.048		667,332
Special Education – Grants for Infants and Families	84.181		37,457
English Language Acquisition State Grants	84.365		62,008
Supporting Effective Instruction State Grants	84.367		168,917
Student Support and Academic Enrichment Program	84.424		26,645
Education Stabilization Fund			
COVID-19 – Governor’s Emergency Education Relief (GEER) Fund	84.425C	150,201	
COVID-19 – Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	261,592	
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U	<u>2,133,091</u>	
Total ALN 84.425			2,544,884
U.S. Department of Health and Human Services			
Direct			
Drug-Free Communities Support Program Grants	93.276		160,275
Passed through Minnesota Department of Education			
COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		648,469
Passed through Minnesota Department of Human Services			
Child Care and Development Fund Cluster			
COVID-19 – Child Care and Development Block Grant	93.575	<u>346,786</u>	
Total federal awards		<u>\$15,487,187</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 \$329,635 of noncash assistance included in the National School Lunch Program, federal ALN 10.555.

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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. 284
Wayzata, 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. 284 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 5, 2022.

REPORT ON 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.

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

Minneapolis, Minnesota
December 5, 2022

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. 284
Wayzata, Minnesota

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

OPINION ON EACH MAJOR FEDERAL PROGRAM

We have audited Independent School District No. 284'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, 2022. 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, 2022.

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

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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined below. However, as discussed below, we did identify one deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as finding 2022-001 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance finding identified in our audit 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 compliance and, accordingly, we express no opinion on the response.

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.

(continued)

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, 2022, and the related notes to the financial statements, which collectively comprise District's basic financial statements. We issued our report thereon dated December 5, 2022, 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.

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

Minneapolis, Minnesota
December 5, 2022

INDEPENDENT AUDITOR'S REPORT
ON MINNESOTA LEGAL COMPLIANCE

To the School Board and Management of
Independent School District No. 284
Wayzata, 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. 284 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 5, 2022.

MINNESOTA LEGAL COMPLIANCE

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

PURPOSE OF THIS REPORT

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

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

Minneapolis, Minnesota
December 5, 2022

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INDEPENDENT SCHOOL DISTRICT NO. 284

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

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? X Unmodified
 Qualified
 Adverse
 Disclaimer

Internal control over financial reporting:

Material weakness(es) identified? Yes X No
Significant deficiency(ies) identified? Yes X None reported
Noncompliance material to the financial statements noted? Yes X No

Federal Awards

Internal controls over major federal award programs:

Material weakness(es) identified? Yes X No
Significant deficiency(ies) identified? X Yes None reported

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

U.S. Department of Education – Special Education 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)? X Yes No

Programs tested as major programs:

<u>Program or Cluster(s)</u>	<u>Federal ALN</u>
U.S. Department of Education special education cluster consisting of:	
– Special Education Grant to States	84.027
– COVID-19 – Special Education Grant to States	84.027
– Special Education Preschool Grants	84.173
U.S. Department of Education – COVID-19 – Education Stabilization Fund	84.425

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

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

INDEPENDENT SCHOOL DISTRICT NO. 284

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

B. FINANCIAL STATEMENT FINDINGS

None.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

2022-001 Internal Control Over Compliance With Federal Suspension and Debarment Requirements

Criteria – 2 CFR § 180 requires Independent School District No. 284 (the District) to establish and maintain effective internal control over compliance with requirements applicable to federal program expenditures, including suspension and debarment requirements applicable to the special education cluster federal program.

Condition – During our audit, we noted the District did not have sufficient controls in place within its special education cluster federal program to assure that it was not contracting for goods or services with parties that are suspended or debarred, or whose principals are suspended or debarred from participating in contracts involving the expenditures of federal program funds.

Questioned Costs – None. Our testing did not indicate any instances of noncompliance with these requirements.

Context – The District did not obtain the appropriate documentation for one of one vendor tested to ensure the vendor was not suspended or debarred from participation in federal program contracts.

Repeat Finding – This is a current year finding.

Cause – This was an oversight by district personnel.

Effect – Noncompliance with the suspension and debarment requirements could result in the District expending federal funds with vendors that are not eligible to be parties to such transactions, which could be viewed as a violation of the award agreement.

Recommendation – We recommend that the District review its internal control procedures relating to suspension and debarment for the special education cluster federal program. Internal controls over compliance for this area should include verification that any vendor with which the District contracts for goods or services exceeding \$25,000 is not listed as suspended or debarred on the federal Excluded Parties List System website.

INDEPENDENT SCHOOL DISTRICT NO. 284

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

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

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 (CONTINUED)

2022-001 Internal Control Over Compliance With Federal Suspension and Debarment Requirements (continued)

View of Responsible Official and Planned Corrective Actions – The District agrees with the finding. The District will review and update its policies and procedures relating to suspension and debarment for its federal programs to ensure compliance with the Uniform Guidance in the future. The District has separately issued a Corrective Action Plan related to this finding.

D. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

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

To the School Board and Management of
 Independent School District No. 284
 Wayzata, 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. 284 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 5, 2022.

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.

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

Minneapolis, Minnesota
December 5, 2022

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INDEPENDENT SCHOOL DISTRICT NO. 284

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

		Audit	UFARS	Audit – UFARS
General Fund				
Total revenue		\$ 191,388,758	\$ 191,388,758	\$ –
Total expenditures		\$ 184,673,419	\$ 184,673,418	\$ 1
Nonspendable				
460	Nonspendable fund balance	\$ 155,695	\$ 155,695	\$ –
Restricted				
401	Student activities	\$ –	\$ –	\$ –
402	Scholarships	\$ 255,463	\$ 255,463	\$ –
403	Staff development	\$ –	\$ –	\$ –
406	Health and safety	\$ –	\$ –	\$ –
407	Capital projects levy	\$ 3,430,756	\$ 3,430,756	\$ –
408	Cooperative revenue	\$ –	\$ –	\$ –
413	Projects funded by COP	\$ –	\$ –	\$ –
414	Operating debt	\$ –	\$ –	\$ –
416	Levy reduction	\$ –	\$ –	\$ –
417	Taconite building maintenance	\$ –	\$ –	\$ –
423	Certain teacher programs	\$ –	\$ –	\$ –
424	Operating capital	\$ 1,303,620	\$ 1,303,620	\$ –
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	\$ –	\$ –	\$ –
450	Pre-kindergarten	\$ –	\$ –	\$ –
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	\$ 3,415,754	\$ 3,415,754	\$ –
472	Medical Assistance	\$ 107,785	\$ 107,785	\$ –
473	PPP loans	\$ –	\$ –	\$ –
474	EIDL loans	\$ –	\$ –	\$ –
464	Restricted fund balance	\$ –	\$ –	\$ –
475	Title VII – Impact Aid	\$ –	\$ –	\$ –
476	PILT	\$ –	\$ –	\$ –
Committed				
418	Committed for separation	\$ –	\$ –	\$ –
461	Committed fund balance	\$ –	\$ –	\$ –
Assigned				
462	Assigned fund balance	\$ 11,348,017	\$ 11,348,017	\$ –
Unassigned				
422	Unassigned fund balance	\$ 15,056,047	\$ 15,056,047	\$ –
Food Service				
Total revenue		\$ 9,596,362	\$ 9,596,362	\$ –
Total expenditures		\$ 8,097,957	\$ 8,097,957	\$ –
Nonspendable				
460	Nonspendable fund balance	\$ 50,925	\$ 50,925	\$ –
Restricted				
452	OPEB liability not in trust	\$ –	\$ –	\$ –
464	Restricted fund balance	\$ 1,252,174	\$ 1,252,175	\$ (1)
Unassigned				
463	Unassigned fund balance	\$ –	\$ –	\$ –
Community Service				
Total revenue		\$ 13,082,017	\$ 13,082,017	\$ –
Total expenditures		\$ 11,135,104	\$ 11,135,104	\$ –
Nonspendable				
460	Nonspendable fund balance	\$ 3,455	\$ 3,455	\$ –
Restricted				
426	\$25 taconite	\$ –	\$ –	\$ –
431	Community education	\$ 816,161	\$ 816,161	\$ –
432	ECFE	\$ 37,367	\$ 37,367	\$ –
440	Teacher development and evaluation	\$ –	\$ –	\$ –
444	School readiness	\$ 165,624	\$ 165,624	\$ –
447	Adult basic education	\$ –	\$ –	\$ –
452	OPEB liability not in trust	\$ –	\$ –	\$ –
473	PPP loans	\$ –	\$ –	\$ –
474	EIDL loans	\$ –	\$ –	\$ –
464	Restricted fund balance	\$ 80,510	\$ 80,510	\$ –
Unassigned				
463	Unassigned fund balance	\$ –	\$ –	\$ –

INDEPENDENT SCHOOL DISTRICT NO. 284

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

		Audit	UFARS	Audit – UFARS
Building Construction				
Total revenue		\$ 661,873	\$ 661,873	\$ –
Total expenditures		\$ 5,156,296	\$ 5,156,294	\$ 2
Nonspendable				
460	Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted				
407	Capital projects levy	\$ –	\$ –	\$ –
413	Projects funded by COP	\$ –	\$ –	\$ –
467	Long-term facilities maintenance	\$ –	\$ –	\$ –
464	Restricted fund balance	\$ 9,432,482	\$ 9,432,482	\$ –
Unassigned				
463	Unassigned fund balance	\$ –	\$ –	\$ –
Debt Service				
Total revenue		\$ 15,146,955	\$ 15,146,954	\$ 1
Total expenditures		\$ 15,769,048	\$ 15,769,048	\$ –
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	\$ 3,079,092	\$ 3,079,092	\$ –
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		\$ 21,080,668	\$ 21,080,668	\$ –
Total expenditures		\$ 23,247,863	\$ 23,247,865	\$ (2)
422	Net position	\$ 1,213,911	\$ 1,213,911	\$ –
OPEB Revocable Trust Fund				
Total revenue		\$ –	\$ –	\$ –
Total expenditures		\$ –	\$ –	\$ –
422	Net position	\$ –	\$ –	\$ –
OPEB Irrevocable Trust Fund				
Total revenue		\$ (5,118,879)	\$ (5,118,879)	\$ –
Total expenditures		\$ 1,626,875	\$ 1,626,875	\$ –
422	Net position	\$ 33,059,992	\$ 33,059,992	\$ –
OPEB Debt Service Fund				
Total revenue		\$ –	\$ –	\$ –
Total expenditures		\$ –	\$ –	\$ –
Nonspendable				
460	Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted				
425	Bond refundings	\$ –	\$ –	\$ –
464	Restricted fund balance	\$ –	\$ –	\$ –
Unassigned				
463	Unassigned fund balance	\$ –	\$ –	\$ –

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

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BOARD OF EDUCATION
Regular Meeting – December 12, 2022

AGENDA SECTION: Administrative Reports and Recommendations

ITEM: Finance and Business Services Recommendations

COMMENTS BY: DeeDee Kahring, Executive Director of Finance & Operations

Certification of 2022 Payable 2023 Property Tax Levy

District administration recommends certification of the 2022 Payable 2023 Property Tax Levy in the amount of \$88,096,119.19. This amount represents a \$2.26 million, or 2.63% increase from the Payable 2022 levy, while the district's property tax base has grown by approximately 3.6%. Levy amounts by fund or type are as follows:

General Fund – Referendum Market Value – Voter Approved	\$26,635,870.22
General Fund – Referendum Market Value – Other	9,198,794.91
General Fund – Net Tax Capacity – Voter Approved	9,191,345.13
General Fund – Net Tax Capacity – Other	24,947,650.17
Community Service Fund	2,153,956.21
Debt Service Fund – Net Tax Capacity – Voter Approved	10,267,235.74
Debt Service Fund – Net Tax Capacity - Other	5,701,266.81
Total Certified Levy	<u>\$88,096,119.19</u>

Recommended Action: Approve and certify the maximum allowable levy amount of \$88,096,119.19 and authorize the Board Clerk to sign the attached final 2022 Payable 2023 Levy for Independent School District 284.

Motion by: _____ **ROLL CALL** **Passed:** _____

Second by: _____ **Failed:** _____

Abstentions: _____



Board of Education Roll Call Vote

AGENDA ITEM: _____

	YES	NO	ABSTAIN	ABSENT
Milind Sohoni	_____	_____	_____	_____
Linda Cohen	_____	_____	_____	_____
Sheila Prior	_____	_____	_____	_____
Heidi Kader	_____	_____	_____	_____
Bonita Lucky	_____	_____	_____	_____
Cheryl Polzin	_____	_____	_____	_____
Sarah Johansen	_____	_____	_____	_____



BOARD OF EDUCATION
Regular Meeting – December 12, 2022

AGENDA SECTION: Administrative Reports and Recommendations

ITEM: Finance and Business Services Recommendations

COMMENTS BY: DeeDee Kahring, Executive Director of Finance and Operations

Establishing Combined Polling Places and Designating Hours (SUBJECT TO CHANGE)

Minnesota Statutes, Section 205A.11, requires the establishment of polling places for the next year be adopted by December 31st. The law requires each combined polling place must be a polling place designated by a county or municipality. For those calendar years the District is not scheduled to hold an election, it is highly recommended by the Minnesota School Board Association to establish polling places annually in the event of a special election. For example, a special election may need to be held if a school board member is unable to serve the remainder of their term.

For elections held in calendar year 2023 and/or School District elections **not** held on the same day as a statewide election, the School Board is establishing five combined polling places for multiple precincts. The precincts are detailed in the attached resolution. The Board reaffirms that the polling places will remain open for voting between the hours of 7:00 o'clock a.m. and 8:00 o'clock p.m. The selected polling locations have been designated by a county or municipality, as required by law. School district residents that reside within the City of Minnetonka will vote at polling places and hours established by the City of Minnetonka.

Voters may see a change in their polling location due to redistricting which happens every ten years after the decennial census. As the population changes, it is important to re-draw the polling place precincts, so the population is distributed as evenly as possible between polling sites. The District uses the precincts determined by the Cities and combines them into polling places. The voters will be notified of a change in polling location.

Recommended Action: Adopt the resolution establishing combined polling places for the calendar year 2023 and School District elections **not** held on the same day as a statewide election and designating hours during which the polling places will remain open.

Motion by: _____ **ROLL CALL** **Passed:** _____

Second by: _____ **Failed:** _____

Abstentions: _____

WAYZATA PUBLIC SCHOOLS
Independent School District 284
Wayzata, Minnesota

BOARD OF EDUCATION
Regular Meeting – December 12, 2022

**RESOLUTION ESTABLISHING COMBINED POLLING PLACES
FOR MULTIPLE PRECINCTS AND DESIGNATING
HOURS DURING WHICH THE POLLING PLACES
WILL REMAIN OPEN FOR VOTING FOR SCHOOL DISTRICT ELECTIONS
NOT HELD ON THE DAY OF A STATEWIDE ELECTION**

BE IT RESOLVED by the School Board of Independent School District No. 284, State of Minnesota, as follows:

1. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for school district elections are those precincts or parts of precincts located within the boundaries of the school district which have been established by the cities or towns located in whole or in part within the school district. The Board hereby confirms those precincts and polling places so established by those municipalities.
2. Pursuant to Minnesota Statutes, Section 205A.11, the Board has established combined polling places for several precincts for school elections not held on the day of a statewide election. Each combined polling place must be a polling place that has been designated by a county or municipality. The following combined polling places have been established to serve the precincts specified for all school district special and general elections not held on the same day as a statewide election:

District 284 Polling Place #1

Wayzata City Hall, 600 Rice Street East, Wayzata

Includes:

- Orono Precinct Number 2
- Plymouth Precinct Numbers 9 and 10
- Wayzata Precinct Number 1

District 284 Polling Place #2

Peace Lutheran Church of Plymouth, 3695 County Road 101 N, Plymouth

Includes:

- Plymouth Precinct Numbers 6 and 7

District 284 Polling Place #3

Fourth Baptist Church, 900 Forestview Lane North, Plymouth

Includes:

- Medicine Lake Precinct 1
- Plymouth Precinct Numbers 8, 11, 13, 15, and 16

District 284 Polling Place #4

Hamel Community Center, 3200 Mill St, .Hamel

Includes:

- Corcoran Precinct Number 3
- Medina Precinct Number 2
- Plymouth Precinct Number 1 and 4

District 284 Polling Place #5

Plymouth Creek Center, 14800 34th Ave N., Plymouth

Includes:

- Plymouth Precinct Numbers 2, 3, 5 and 17
- Maple Grove Precinct Numbers 11 and 12

City of Minnetonka – Independent School District 284 residents of the City of Minnetonka will vote in conjunction with the City elections at their respective precinct sites – Precincts W-2 P-A, W-2 P-B, W-3 P-A, W-3 P-B, and W-3 P-C. If combined, the polling place will be at one of the precinct sites noted above as determined by the City of Minnetonka.

3. Pursuant to Minnesota Statutes, Section 205A.09, the polling places will remain open for voting for school district elections not held on the same day as a statewide election between the hours of 7:00 o'clock a.m. and 8:00 o'clock p.m.
4. The clerk is directed to file a certified copy of this resolution with the county auditors of each of the counties in which the school district is located in whole or in part within 30 days after adoption.
5. As required by Minnesota Statutes, Section 204B.16, Subdivision 1a, the clerk is hereby authorized and directed to give written notice of new polling place locations to each affected household with at least one registered voter in the school district whose school district polling place location has been changed. The notice must be a non-forwardable notice mailed at least twenty-five (25) days before the date of the first election to which it will apply. A notice that is returned as undeliverable must be forwarded immediately to the appropriate County Auditor, who shall change the registrant's status to "challenged" in the statewide registration system.

Dated: December 12, 2022

BY ORDER OF THE SCHOOL BOARD

Bonita Lucky
School Board Clerk



Board of Education Roll Call Vote

AGENDA ITEM: _____

	YES	NO	ABSTAIN	ABSENT
Cheryl Polzin	_____	_____	_____	_____
Milind Sohoni	_____	_____	_____	_____
Linda Cohen	_____	_____	_____	_____
Sheila Prior	_____	_____	_____	_____
Heidi Kader	_____	_____	_____	_____
Bonita Lucky	_____	_____	_____	_____
Sarah Johansen	_____	_____	_____	_____

WAYZATA PUBLIC SCHOOLS

Independent School District 284

Wayzata, Minnesota

BOARD OF EDUCATION

Regular Meeting – December 12, 2022

AGENDA SECTION: **SECTION TITLE – Human Resources**

ITEM: **ITEM TITLE – 2023-24 Calendar Approval**

COMMENTS BY: **PRESENTER – Stacie Vos, Executive Director of HR**

The district calendar committee is pleased to share with you the recommended 2023-2024 calendar. The district calendar committee consists of representatives from every district school including our Early Learning and Transition Schools. The calendar committee representatives worked very hard to solicit the input of their colleagues. Their positive approach and collaborative efforts helped us create a calendar everyone could support.

Important topics this year include keeping August 24 as a day solely dedicated to teachers preparation for the school year, grading/professional development days at the end of each grading period, and ending the school year within the first week of June.

Please note that I included a summary of the calendar for our review.

Proposed calendar for the 2023-2024 school year:

- 184 Teacher Contract Days, 8/24/23-6/10/24
- 168 Student Days Grades E/K-5, 9/5/23-6/6/24
- 172 Student Days Grades 6-8, 9/5/23-6/6/24
- 172 Student Days Grades 9-11/T, 9/5/23-6/6/24
- 167 Student Days Grades 12, 9/5/23-5/30/24
- Winter Break: Friday 12/22/23 through Tuesday 1/2/24
- Spring Break: Monday 4/1/24 through Friday 4/5/24 (E/K-12/T Non-student day on Friday 3/29/24, E/K-5 Non-student day on Monday 4/8/24)
- Last day for teachers, Friday 6/7/24 (6/10/24 is a conference comp day)
- ECFE/ECSE and Transition represented on staff calendar

RECOMMENDED ACTION: To approve the proposed 2023-24 school calendar.

Motion by: _____ ROLL CALL Passed _____

Second by: _____ Failed _____

Abstentions: _____



Board of Education Roll Call Vote

AGENDA ITEM: _____

	YES	NO	ABSTAIN	ABSENT
Bonita Lucky	_____	_____	_____	_____
Cheryl Polzin	_____	_____	_____	_____
Milind Sohoni	_____	_____	_____	_____
Linda Cohen	_____	_____	_____	_____
Sheila Prior	_____	_____	_____	_____
Heidi Kader	_____	_____	_____	_____
Sarah Johansen	_____	_____	_____	_____

July 2023					August 2023					September 2023						
3	4 Holiday	5	6	7		1	2	3	4	19 Student Days	19 Contract Days			1 NonContract		
10		11	12	13	14	7	8	9	10	11	4 Holiday	5 Start Q1 E/K-12/T	6	7	8	
17		18	19	20	21	14	Leadership Institute	Leadership Institute	16	17	18		12	13	14	15 *Rosh Hashanah
24		25	26	27	28	21 New Teachers	22 New Teachers	23 New Teachers	24 *E/K-12/T Non Student	25 NonContract	18	19	20	21	22	
31						28 NonContract	29 *E/K-12/T Non Student	30 *E/K-12/T Non Student	31 *E/K-12/T Non Student	4 Contract Days	E/K-12/T 25 Flex Learning *Yom Kippur	26	27	28	29	
					• New Staff Orientation 8/21-23 • WPS Workshops, PD and Planning Days 8/24, 8/29-8/31					• WHS S1 Evening Open House 9/12						
October 2023					November 2023					December 2023						
2	3	4	5	6	17/18 Student Days	20 Contract Days	1	2	3	15 Student Days	15 Contract Days			1		
9	10	11	12	13	6	7	8 End Q1 E/K-5	9 End Q1 6-12/T E/K-5 Non Student	10 E/K-12/T Non Student	4	5	6	7	8		
16	17 HS/T Comp E/K-12/T Non Student	18 NonContract MEA	19 NonContract MEA	20	13 Start Q2 E/K-12/T	14	15	16	17	11	12	13	14	15		
23	24	25	26	27	20	21	22 ECSE/K-12/T Comp	23 Holiday	24 Holiday	18	19	20	21	22 Holiday		
30	31		19 Student Days	20 Contract Days	27	28	29	30		25 Holiday	26 NonContract Winter Break	27 NonContract Winter Break	28 NonContract Winter Break	29 NonContract Winter Break		
• HS Evening Conferences 10/4 & 10/11 • K-8 Evening Conferences 10/17 • K-8 Day Conferences 10/18 • HS/T Conference Comp Day 10/18					• K-5 Planning Day 11/9 • K-12 PD/Grading Day 11/10 • ECSE/K-12/T Conferencing Comp Day 11/22					• HS Evening Conferences 12/13						
January 2024					February 2024					March 2024						
1 Holiday	2 NonContract Winter Break	3	4	5	18/19 Student Days	20 Contract Days		1	2	20 Student Days	21 Contract Days			1		
8	9	10	11	12	5	6	7	8	9	4	5	6	7	8 E/K-12/T Flex Learning		
15 Holiday	16	17	18	19	12	13	14	15 E/K-5 Non Student	16 HS/T Comp E/K-12/T Non Student	11	12	13	14	15		
22	23	24 End Q2 E/K-5	25 End Q1 6-12/T E/K-5 Non Student	26 E/K-12/T Non Student	19 Holiday	20	21	22	23	18	19	20	21	22		
29 Start Q3 E/K-12/T	30	31	18/19 Student Days	20 Contract Days	26	27	28	29		25	26	27	28 End Q3 E/K-12/T	29 E/K-12/T Non Student		
• K-5 Planning Day 1/25 • K-12/T PD/Grading Day 1/26 • HS S2 Evening Open House 1/31					• HS Registration Night 2/7 • K-5 Planning 2/15 • K-8 Evening Conferences 2/15 • K-8 Day Conferences 2/16 • HS/T Conference Comp Day 2/16 • HS Evening Conferences 2/28											
April 2024					May 2024					June 2024						
1 NonContract Spring Break	2 NonContract Spring Break	3 NonContract Spring Break	4 NonContract Spring Break	5 NonContract Spring Break	22 Student Days	22 Contract Days	1	2	3	3	4	5	6 End Q4 E/K-12/T	7 E/K-12/T Non Student		
8 Start Q4 6-12/T E/K-5 Non Student	9 Start Q4 K-5	10 *Eid al-Fitr (tentative)	11	12	6	7	8	9	10	10 ECSE/K-12/T Comp	11	12	13	14 *June- teenth		
15	16	17	18	19	13	14	15	16	17	17	18	19	20	21		
22	23	24	25	26	20	21	22	23	24	24	25	26	27	28		
29	30		16/17 Student Days	17 Contract Days	27 Holiday	28	29	30 Last Day for Seniors	31				4 Student Days	6 Contract Days		
• K-5 Planning Day 4/8					• Last Day for Seniors 5/30 • Graduation Ceremony (Seniors) 5/31					• Last Day for Teachers 6/7 • ECSE/K-12/T Conferencing Comp Day 6/10						
STUDENT DAYS					CONTRACT DAYS					*District closed on dates marked Holiday						
	E/K-5	6-8	9/11/T	12	WKSH	4.0	*Rosh Hashanah, Yom Kippur, Eid al-Fitr, Juneteenth - No evening events or special daytime activities during the school day. Encourage minimal or no homework and testing. Students can makeup any coursework if they are absent without penalty. Eid al-Fitr date could change leading up to the event (based on lunar calendar).									
Q1	44.0	45.0	45.0	45.0	Q1	47.0										
Q2	41.0	42.0	42.0	42.0	Q2	44.0										
Q3	41.0	42.0	42.0	42.0	Q3	44.0										
Q4	42.0	43.0	43.0	38.0	Q4	45.0										
	168.0	172.0	172.0	167.0		184.0										

2023-2024 DISTRICT CALENDAR

SEPTEMBER 2023				
M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

NOVEMBER 2023				
M	T	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

JANUARY 2024				
M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

MARCH 2024				
M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

MAY 2024				
M	T	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

OCTOBER 2023				
M	T	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

DECEMBER 2023				
M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

FEBRUARY 2024				
M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	

APRIL 2024				
M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

JUNE 2024				
M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

KEY

Date	No School for Specific Grades / K-12 Early Release
	No School for K-12 Students
	First Day of School for Students
	Last Day of School for K-11 Students
	K-12 At-Home Flex Learning Day

District Offices Closed:

July 4
September 4
November 23 & 24
December 22, 25
January 1, 15 419
February 19
May 27

SEPTEMBER

- 5 First Day of School
- 12 9-12 Semester 1 Evening Open House
- 25 K-12 At-Home Flex Learning Day

OCTOBER

- 4 9-12 Parent-Teacher Evening Conferences
- 11 9-12 Parent-Teacher Evening Conferences
- 17 K-8 Parent-Teacher Evening
- 18 K-8 Parent-Teacher Daytime Conferences
- 18-20 No School for K-12 Students

NOVEMBER

- 8 First Quarter Ends (K-5)
- 9 No School for K-5 Students
- 9 First Quarter Ends (6-12)
- 10 No School for K-12 Students
- 22-24 Thanksgiving Holiday
No School for K-12 Students

DECEMBER

- 13 9-12 Parent-Teacher Evening Conferences
- 22-29 Winter Break
No School for K-12 Students

JANUARY 2024

- 1-2 No School for K-12 Students
- 3 School Resumes
- 15 Martin Luther King Jr. Day
No School for K-12 Students
- 24 Second Quarter Ends (K-5)
- 25 No School for K-5 Students
- 25 Second Quarter Ends (6-12)
- 26 No School for K-12 Students
- 31 9-12 Semester 2 Evening Open House

FEBRUARY

- 7 9-12 Registration Information Night
- 15 No School for K-5 Students
- 15 K-8 Parent-Teacher Evening Conferences
- 16 No School for K-12 Students
- 16 K-8 Parent-Teacher Daytime Conferences
- 19 Presidents' Day
No School for K-12 Students
- 28 9-12 Parent-Teacher Evening Conferences

MARCH

- 8 K-12 At-Home Flex Learning Day
- 28 Third Quarter Ends (K-12)
- 29 No School for K-12 Students

APRIL

- 1-5 Spring Break - No School K-12
- 8 No School for K-5 Students

MAY

- 27 Memorial Day
No School for K-12 Students
- 30 Last Day for Seniors

JUNE

- 6 Last Day of School (K-11)

Find full calendars at
wayzataschools.org/calendar



Board of Education

Regular Meeting – December 12, 2022

AGENDA SECTION: Board Reports

ITEM: Board Reports

COMMENTS BY: Board Chair

This section of the agenda provides an opportunity for Board members to update school board members on school board-related work or to make announcements of interest to the public.



Board of Education
Regular Meeting – December 12, 2022

AGENDA SECTION Adjourn

ITEM: Adjourn

COMMENTS BY: Sarah Johansen, Board Chair

This agenda item brings closure to the School Board meeting.

Recommended Action: Call the meeting to a close.

Motion by: _____ **Yes:** _____ **Passed:** _____

Second by: _____ **No:** _____ **Failed:** _____

Time of Adjournment: _____ 421