

## Regular Meeting

Monday, January 30, 2023 7:00 PM

Waconia City Hall, 201 S Vine Street, Waconia, MN 55387

1. **CALL TO ORDER, ADOPTION OF AGENDA, and NOTATION OF MEMBERS IN ATTENDANCE, and PLEDGE OF ALLEGIANCE** **Presenter:** Chair Geller
2. **ANNOUNCEMENTS, ACKNOWLEDGMENTS, AND CORRESPONDENCE** **Presenter:** Chair Geller
  - 2.A. Upcoming Meetings:
  - 2.B. School Board Recognition
3. **PUBLIC COMMENT**
4. **MINUTES OF PREVIOUS MEETING**

Regular Meeting  
Monday, December 19, 2022 6:00 PM Central

Waconia High School - Room C107  
1650 Community Drive  
Waconia, MN 55387

**1. CALL TO ORDER, ADOPTION OF AGENDA, and NOTATION OF MEMBERS IN ATTENDANCE, and PLEDGE OF ALLEGIANCE**

Members present: Geller, Johnson, DeBoer, A.Myers, R.Myers, Bullis, Rothstein (arrived 6:25PM)

Members absent: none

Call to order by Chair Geller at 6:00 PM

Motion by DeBoer to adopt agenda  
AMyers second  
All in favor  
Motion carried

**2. PUBLIC COMMENT**

**3. TRUTH IN TAXATION PRESENTATION**

**4. ANNOUNCEMENTS, ACKNOWLEDGEMENTS, AND CORRESPONDENCE**

4.A. Recognize Outgoing School Board Members

- Mike Bullis
- Jackie Johnson
- Rachel Myers
- Brian Rothstein

3.B. Upcoming Meetings:

**5. MINUTES OF PREVIOUS MEETING**

Motion by DeBoer to approve minutes of the Nov. 28 regular meeting  
AMyers second  
All in favor  
Motion carried

**6. CONSENT AGENDA**

Motion by DeBoer to approve Consent Agenda  
AMyers second  
All in favor  
Motion carried

6.A. Bills and Wire Transfers

6.B. Human Resource Items:

## Employment

<b>Brueggemeier, Anna</b> Replacement	Kids' Company Aide Part-time/Hours Vary	Comm Ed
<b>Clark, Mckinsey</b> Replacement	Kids' Company Aide Part-Time/Hours Vary	Comm Ed
<b>Felkey, Kelley</b> Replacement	Reading Specialist Long-Term Substitute <b>Attach K</b>	SV
<b>Kaczmarek, Brooklyn</b> Replacement	Kids' Company Aide Part-Time/Hours Vary	Comm Ed
<b>Leventry, Kailee</b> Replacement	Health Associate 7 Hours/Week; 175 Days	Parochial Schools
<b>Nahan, Claire</b> Replacement	Kids' Company Lead 5.25 Hours/Day; 261 Days	Comm Ed
<b>Poulin, Jack</b> Replacement	Custodial Cleaner 8 Hours/Day; 261 Days	WMS

## Employee Status Changes

**Davidson, Cory**, from Non-Licensed Substitute (hours vary) to Health Associate (7 hours/week) at Parochial Schools

**Devinny, Britta**, Teacher, Overload added for Quarters 1-4 at WMS

**Thayer, Joel**, SPED Teacher, Overload added for 12 weeks during Trimester 2 at WHS

## Leaves of Absence

**Andrews, Irvin**, Assistant Principal at WMS

**Compton, Brooke**, Business Education Teacher at WHS

## Extended Leave of Absence per Minnesota Statute Section 122A.46

## Retirements/Resignations/Terminations

**Forbes, Claire**, Special Education Teacher at WEC

**Melchert, Pamela**, French Teacher at WHS

6.C. Receipts of Donation

## 7. REPORTS

7.A. Student Representative Report

7.B. Finance Report

7.B.1. Budget to Actual Reporting

8. **ACTION ITEMS**

8.A. Levy Approval and Certification

Motion by DeBoer to approve Levy as presented

AMyers second

All in favor

Motion carried

8.B. Approve Vendor for Waste and Recycling Removal

Motion by DeBoer to approve Waste Management as the Vendor for the District's Waste and Recycling Removal

AMyers second

All in favor

Motion carried

8.C. Field Trip Proposals

8.C.1. Field Trip Proposal – Spanish

Motion by DeBoer to approve Field Trip Proposal – Spanish

AMyers second

All in favor

Motion carried

8.C.2. Field Trip Proposal – French

Motion by DeBoer to approve Field Trip Proposal – French

AMyers second

All in favor

Motion carried

8.C.3. Field Trip Proposal - WHS Marching Band

Motion by DeBoer to approve Field Trip Proposal - WHS Marching Band

AMyers second

All in favor

Motion carried

8.D. Annual Resolution Designating Combined Polling Places (ROLL CALL VOTE)

Motion by DeBoer to approve Annual Resolution Designating Combined Polling Places

AMyers second

Roll call vote taken

All in favor

Motion carried

8.E. Second Read Board Policies

Motion by DeBoer to approve Second Read Board Policies

AMyers second

Ayes: Geller, Johnson, DeBoer, AMyers, Rothstein, Bullis  
Nays: RMyers  
Motion carried

- 8.E.1. 203.1 School Board Procedures; Rules of Order
- 8.E.2. 209 Code of Ethics
- 8.E.3. 211 Criminal or Civil Action Against School District
- 8.E.4. 212 School Board Member Development
- 8.E.5. 214 Out of State Travel by School Board Member
- 8.E.6. 306 Administrator Code of Ethics
- 8.E.7. 604 Instructional Curriculum
- 8.E.8. 605 Alternative Programs
- 8.E.9. 607 Organization of Grade Levels
- 8.E.10. 608 Instructional Services Special Education
- 8.E.11. 609 Religion
- 8.E.12. 722 Public Data Requests
- 8.E.13. 724 Purchasing Policy

## **9. DISCUSSION ITEMS**

### 9.A. First Read Board Policies

- 9.A.1. 998 Memorials for Deceased Students and Staff DRAFT
- 9.A.2. 603 Curriculum Development
- 9.A.3. 210 Conflict of Interest - School Board Members
- 9.A.4. 216 Anonymous Communications
- 9.A.5. 611 Homeschooling
- 9.A.6. 613 Graduation Requirements
- 9.A.7. 614 School District Testing Plan and Procedures
- 9.A.8. 615 Basic Standards Testing Accommodations Modifications and Exemptions for IEP Section 504 Accommodations and LEP Students
- 9.A.9. 616 School District System Accountability
- 9.A.10. 617 School District Ensurance of Preparatory and High School Standards
- 9.A.11. 623 Mandatory Summer School Instruction

## **10. BOARD COMMITTEE REPORTS**

10.A. Self-Governance & Superintendent Relations Committee

10.A.1. Superintendent Evaluation Summary – Chair Geller shared summary and comments

10.B. Finance & Facilities Committee – DeBoer shared there was significant discussion about waste removal and recycling, and the audit report

10.C. Policy & Advocacy Committee – Johnson shared additional series 600 policies will be coming for a first read

10.D. District 110 Advisory Council

10.E. Schools for Equity in Education (SEE) Representative

10.F. Southwest Metro Intermediate District 288 Representative – RMyers reported there are 4 SWMetro board members leaving at the end of the month

10.G. MSHSL Representative

10.H. Special Education Advisory Council

10.I. Community Education Advisory Council Representative

10.J. Teaching & Learning Advisory Council Representative – RMyers reported the group talked about a 10-year cycle to implement new classes, COVID era has caused a bottleneck to achieving the 10-year mark

10.K. Chemical Abuse Advisory Council/HERO's

10.L. City of Waconia Liaison

**11. ADJOURNMENT**

Motion by DeBoer to adjourn

Johnson second

All in favor

Motion carried

Meeting adjourned at 7:16 PM

ISD 110 School Board  
Organizational Meeting  
Tuesday, January 3, 2023 7:00 PM Central

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

## **1. CALL TO ORDER, ADOPTION OF AGENDA, and NOTATION OF MEMBERS IN ATTENDANCE and PLEDGE OF ALLEGIANCE**

Members present: Geller, DeBoer, Myers (virtual), Kelzer-Breedon (virtual), Amott, Bergstrom, Hagen

Members absent: none

Call to order by Acting-Chair Geller

Motion by DeBoer to adopt agenda

Myers second

All in favor

Motion carried

### 1.A. Ceremonial Oath of Office

## **2. ELECTION AND APPOINTMENT OF 2023 ISD #110 BOARD OF EDUCATION OFFICERS**

### 2.A. Election of 2023 ISD #110 Board Chair

#### 2.A.1. Acting Chair calls for nominations

DeBoer nominates Geller

#### 2.A.2. Acting Chair calls for nominations two more times

#### 2.A.3. Acting Chair closes nominations

Geller is the only nomination and is appointed Chair for 2023

### 2.B. Election of 2023 ISD #110 Board Vice Chair/Clerk

#### 2.B.1. 2023 Chair calls for nominations

Amott nominates Bergstrom

Myers nominates DeBoer

#### 2.B.2. 2023 Chair calls for nominations two more times

#### 2.B.3. 2023 Chair closes nominations

Roll call vote taken:

Bergstrom: Amott, Bergstrom, Kelzer-Breedon

DeBoer: DeBoer, Geller, Hagen, Myers

DeBoer elected to serve as Vice Chair/Clerk for 2023

2.C. Elect 2023 ISD #110 School Board Treasurer

2.C.1. 2023 Chair calls for nominations

DeBoer nominates Myers

2.C.2. 2023 Chair calls for nominations two more times

2.C.3. 2023 Chair closes nominations

Myers is the only nomination and is appointed Treasurer for 2023

3. **CONSENT AGENDA**

Motion by DeBoer to approve consent agenda

Myers second

All in favor

Motion carried

3.A. Designate Outside Firms to Represent School District 110:

3.A.1. Legal Counsel/Firms

RECOMMENDATION: Appoint Rupp, Anderson, Squires, Waldspurger; Knutson, Flynn, & Deans P.A.; and Hubert, Melchert, and Sjodin as District 110 Legal Counsel.

3.A.2. Official Newspaper

RECOMMENDATION: Designate the Waconia Patriot as official school newspaper for District 110.

3.A.3. Financial Investment and Designated District Depositories

RECOMMENDATION: Old National Bank of Waconia, Security Bank of Waconia, MN Trust, Associated Bank, Mid-Country Bank, and Hometown Bank be designated as depositories for the funds of this District. Representatives of this district are hereby authorized to open or caused to be open an account or accounts with said institutions of such terms, conditions, and agreements as shall be required by said institutions; to endorse or cause to be endorsed in the name of the district, to negotiate, deposit or cause to be deposited in such account or accounts any money, checks, drafts, orders, notes, and other instruments; and to make any other agreements deemed advisable in regard thereto maintaining deposits below the \$250,000 FDIC limit, except where sufficient collateral is provided to insure deposit coverage. Representatives of the district are the Superintendent and Director of Finance and Operations. They are authorized to open new accounts with other federally insured organizations, as needed, in accordance with the above description.

3.B. Adopt Finance and Operations Resolutions:

3.B.1. Adopt Resolution Authorizing Facsimile signatures

RECOMMENDATION: Resolve that District 110 School Board authorizes the Director of Finance and Operations to use facsimile signatures for all school district checks and orders.

3.B.2. Adopt Resolution Determining Local Agency Representatives

RECOMMENDATION: Resolve that as District 110 applies for financial assistance

available under federal program, the Superintendent be named as local agency representative and be directed to execute and file applications for and on behalf of the school district and otherwise act as authorized representative of the school district in state and federally funded programs.

3.B.3. Adopt Resolution Authorizing the Lease and/or Purchase of Goods and Services  
RECOMMENDATION: Resolve that District 110 School Board authorizes the Superintendent or his/her designee to lease, purchase and contract for goods and services within the general budget categories pursuant to Minnesota Statute section 123B.52

3.B.4. Adopt Procedure for Auditing Monthly Bills  
RECOMMENDATION: The Board will receive a summary of the monthly bills to be approved in their board packet. Board members may audit any specific bills by calling the Director of Finance and Operations prior to the meeting.

3.B.5. Approve to establish 2023 mileage reimbursement at IRS rate of 62.5cents per mile.

### 3.C. Appointment of District Personnel to Serve as District Representative:

3.C.1. Appoint Superintendent of Schools as responsible authority for District 110

3.C.2. Authorize Superintendent to sign for grants on behalf of the school board

3.C.3. Appoint Superintendent of Schools as District 110 Transportation Director

3.C.4. Appoint Superintendent of Schools as Local Board of Education Action Representative and District's 504 Compliance Coordinator  
RECOMMENDATION: Appoint Superintendent of Schools to serve as the local board of education representative in filing applications for funds as approved under public law 103.382. (Title I Programs)

3.C.5. Appoint Director of Special Education as District 110 Homeless Student Representative

## 4. ESTABLISH 2023 MEETING DATES AND TIMES

2023 Meetings:

2<sup>nd</sup> Monday of the month – Policy 6pm/Work Session 7pm

4<sup>th</sup> Monday of the month – Finance & Facilities 6pm/Regular Meeting 7pm

4.A. Establish Meeting Adjournment Time

RECOMMENDATION: establish all school board meetings adjourn by 10:30 PM, and if needed to resume the meeting at a later date.

## 5. DISCUSSION ITEMS

5.A. 2023 Committee/Representative Assignments

The 2023 committee/representative assignments are done by the board chair and will be finalized in the days following the organizational meeting.

5.B. Standing committees:

- Policy

- Personnel/Negotiations
- Finance & Facilities

5.C. Additional committee/representation assignments include:

- Teaching & Learning Advisory Council (4x/year)
- Minnesota State High School League Representative (1x/year)
- Southwest Metro Intermediate District 288 Representative (11x/year, 3rd Tuesday)
- Community Education Advisory Representative (5-6x/year)
- District 110 Foundation Representative
- Technology Advisory Group Representative (2x/year)
- Liaison to City Councils (12x/year): Waconia, New Germany, St. Bonifacius, Victoria, and Minnetrista
- Schools for Equity in Education -SEE (5x/year)
- Carver County Elected Leaders (4x/year)

5.D. Assign Board Mentors to Newly Elected Board Members

Geller assigned to Hagen, Kelzer-Breeden  
Myers assigned to Amott  
DeBoer assigned to Bergstrom

**6. ADJOURNMENT**

Motion by DeBoer to adjourn  
Amott second  
All in favor  
Motion carried

Meeting adjourned at 7:48 PM

5. **CONSENT AGENDA**

**Presenter:** Chair  
Geller

5.A. Bills and Wire Transfers

**Presenter:** Ra Chhoth,  
Director of Finance  
and Operations

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	POST AMOUNT	MONTH
606916	WACONIA EDUCATION ASSOCIATION	12/15/2022	R	13,099.00	December
606917	AMPION PBC	12/16/2022	R	14,456.35	December
606918	CARVER COUNTY FINANCE	12/16/2022	R	632.50	December
606919	CASSIDY, JENNIFER	12/16/2022	R	132.00	December
606920	CITY OF WACONIA	12/16/2022	R	9,079.66	December
606921	CLOETER, ALLISON	12/16/2022	R	120.00	December
606922	CULLIGAN BOTTLED WATER	12/16/2022	R	609.00	December
606923	DOORWAY TO COLLEGE FOUNDATION	12/16/2022	R	1,344.00	December
606924	ECM PUBLISHERS, INC	12/16/2022	R	30.00	December
606925	EUERLE, CARRIE	12/16/2022	R	107.00	December
606926	FLYLEAF PUBLISHING LLC	12/16/2022	R	174.96	December
606927	GOPHER SPORT	12/16/2022	R	134.29	December
606928	HALF-PINT KIDS, INC.	12/16/2022	R	950.40	December
606929	HASTINGS CREAMERY LLC	12/16/2022	R	6,577.69	December
606930	HELEN SOLAR LLC	12/16/2022	R	4,687.04	December
606931	HENNEN, LYNN	12/16/2022	R	46.50	December
606932	HILLYARD/HUTCHINSON	12/16/2022	R	43.80	December
606933	INNOVATIVE OFFICE SOLUTIONS LL	12/16/2022	R	180.74	December
606934	KIDCREATE STUDIO	12/16/2022	R	342.00	December
606935	KUMMER, JENNIFER	12/16/2022	R	87.00	December
606936	LAMOTT, SARAH	12/16/2022	R	66.50	December
606937	LANO EQUIPMENT INC	12/16/2022	R	17.50	December
606938	MEI TOTAL ELEVATOR SOLUTIONS	12/16/2022	R	13,841.38	December
606939	MID-COUNTY CO-OP	12/16/2022	R	45.57	December
606940	MINI BIFF LLC	12/16/2022	R	84.66	December
606941	MINNESOTA SWORD PLAY	12/16/2022	R	1,190.00	December
606942	MUELLER, KATIE	12/16/2022	R	300.00	December
606943	NEW DOCUMENTS & LABELS, INC.	12/16/2022	R	612.15	December
606944	NORTHWEST PASSAGE LTD	12/16/2022	R	7,130.00	December
606945	ORASKOVICH, SADIE	12/16/2022	R	107.00	December
606946	PAN-O-GOLD BAKING CO	12/16/2022	R	2,268.71	December
606947	PERFORMANCE APPAREL, LLC	12/16/2022	R	1,140.00	December
606948	PERFORMANCE FOODSERVICE	12/16/2022	R	1,217.73	December
606950	PURE HOCKEY	12/16/2022	R	714.00	December
606951	ROPER, JENNIFER	12/16/2022	R	127.00	December
606952	SAFARI ISLAND COMMUNITY CENTER	12/16/2022	R	535.00	December
606953	SAVVAS LEARNING CO LLC	12/16/2022	R	650.00	December
606954	SCHOOL SPECIALTY, LLC	12/16/2022	R	99.80	December
606955	SOUTHWEST METRO INTERMEDIATE D	12/16/2022	R	57,010.83	December
606956	STROTHER, ELLA	12/16/2022	R	107.00	December
606957	TRINITY LUTHERAN SCHOOL	12/16/2022	R	2,398.00	December
606958	TRIO SUPPLY COMPANY	12/16/2022	R	349.08	December
606959	WINSTED SOLAR LLC	12/16/2022	R	3,171.86	December
606960	WORTZ, TYLER	12/16/2022	R	2,371.20	December
606961	ABRAHAMSON, TOM	12/21/2022	R	82.00	December
606962	ALMAER, SIMON	12/21/2022	R	2,700.00	December
606963	ALPHA WIRELESS COMMUNICATIONS	12/21/2022	R	479.82	December
606964	AMPLIFY EDUCATION INC	12/21/2022	R	500.00	December
606965	ANDERSON, JOSEPH	12/21/2022	R	101.00	December
606966	AVIBEN	12/21/2022	R	493.37	December
606967	BARNES & NOBLE	12/21/2022	R	173.40	December
606968	BIFFS, INC	12/21/2022	R	226.50	December
606969	BOISJOLIE, TIMOTHY	12/21/2022	R	141.00	December
606970	BSN SPORTS LLC	12/21/2022	R	393.92	December
606971	CANON FINANCIAL SERVICES INC	12/21/2022	R	890.18	December
606972	CARVER COUNTY FINANCE	12/21/2022	R	314,508.00	December

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
606973	COLONY PLAZA, INC	12/21/2022	R	70.97	December
606974	DEVORE, DREW	12/21/2022	R	202.00	December
606975	DISTRICT 3 DECA	12/21/2022	R	1,160.00	December
606976	EVERSONS HARDWARE HANK	12/21/2022	R	344.72	December
606977	GRAINGER	12/21/2022	R	181.60	December
606978	GRAMS, RYAN	12/21/2022	R	82.00	December
606979	HAAS, CASEY	12/21/2022	R	82.00	December
606980	HAMMER SPORTS LLC	12/21/2022	R	270.00	December
606982	HARREN, RUSSELL	12/21/2022	R	160.00	December
606983	HEMZE, JON	12/21/2022	R	32.00	December
606984	HOFFMANN, KYLE	12/21/2022	R	142.00	December
606985	INDIANHEAD FS DISTRIBUTOR, INC	12/21/2022	R	18,586.41	December
606986	INNOVATIONAL WATER SOLUTIONS I	12/21/2022	R	1,143.00	December
606987	IRISHETTES BOOSTER CLUB	12/21/2022	R	600.00	December
606988	JARVIS, JAMES	12/21/2022	R	141.00	December
606989	JESSEN, CHRIS	12/21/2022	R	141.00	December
606990	KRITZ, KEVIN	12/21/2022	R	141.00	December
606991	LAMKIN, KRISTINE	12/21/2022	R	1,648.00	December
606992	LANGE, JEFF	12/21/2022	R	82.00	December
606993	LASIUK, BRIAN	12/21/2022	R	309.00	December
606994	LAVONE, PAT	12/21/2022	R	1,606.40	December
606995	LOGAN, JOHN	12/21/2022	R	101.00	December
606996	LVC COMPANIES INC	12/21/2022	R	1,076.20	December
606997	MASLOWSKI, ROBERT	12/21/2022	R	82.00	December
606998	MAYER LUMBER CO, INC	12/21/2022	R	7,355.06	December
606999	MCGRAW-HILL LLC	12/21/2022	R	226.59	December
607000	MN SAFETY COUNCIL	12/21/2022	R	460.00	December
607001	MOE, SARAH	12/21/2022	R	167.00	December
607002	MOZINA, STEPHEN	12/21/2022	R	82.00	December
607003	MRI SOFTWARE LLC	12/21/2022	R	373.50	December
607004	MULDER, JOHN	12/21/2022	R	82.00	December
607005	NYGAARD, SCOTT	12/21/2022	R	202.00	December
607006	PARKSIDE CHURCH	12/21/2022	R	25.00	December
607007	PARPART, NATE	12/21/2022	R	82.00	December
607008	PERZEL, JOE	12/21/2022	R	82.00	December
607010	RANNOV, ANDREW	12/21/2022	R	141.00	December
607011	RISDALL, PAUL	12/21/2022	R	101.00	December
607012	SCALZO, JOEL	12/21/2022	R	32.00	December
607013	SCENARIO LEARNING LLC	12/21/2022	R	1,781.00	December
607014	SCHEFF, GREG	12/21/2022	R	101.00	December
607015	SCHERBER, DREW	12/21/2022	R	82.00	December
607016	SCHMEICHEL, DAVID	12/21/2022	R	82.00	December
607017	SELVEY, RICHARD	12/21/2022	R	32.00	December
607018	SELZ, ROBERT	12/21/2022	R	82.00	December
607019	SETRUM, ANDREW	12/21/2022	R	90.00	December
607020	SFM	12/21/2022	R	41,086.00	December
607021	TERRAFORM PHOENIX II ARCADIA	12/21/2022	R	114.69	December
607022	TOTH, ADAM	12/21/2022	R	141.00	December
607023	TRIO SUPPLY COMPANY	12/21/2022	R	1,400.61	December
607024	UNITED FARMERS COOPERATIVE	12/21/2022	R	1,139.99	December
607025	UNIVERSAL ATHLETIC LLC	12/21/2022	R	4,847.96	December
607026	VISTAR	12/21/2022	R	1,227.26	December
607027	WARZECHA, SAMUEL	12/21/2022	R	142.00	December
607028	WEX BANK	12/21/2022	R	503.40	December
607029	EYE MED-FIDELITY SECURITY LIFE	12/29/2022	R	2,252.07	December
607030	MESSERLI & KRAMER PA	12/29/2022	R	438.50	December

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
607031	NCPERS GROUP LIFE INS	12/29/2022	R	96.00	December
607032	SCHOOL SERVICE EMPLOYEES	12/29/2022	R	1,483.60	December
607033	WACONIA EDUCATION ASSOCIATION	12/29/2022	R	13,099.00	December
607034	BIO-RAD LABORATORIES INC	12/28/2022	R	124.71	December
607035	CARVER CO ELECTIONS & LICENSIN	12/28/2022	R	2,172.05	December
607036	CATALYST SOURCING SOLUTIONS	12/28/2022	R	2,089.99	December
607037	CHRIS J MEYER ENTERPRISES, LLC	12/28/2022	R	110.00	December
607038	FOLLETT CONTENT SOLUTIONS LLC	12/28/2022	R	324.85	December
607039	HDL-HARDWARE DISTRIBUTORS, LTD	12/28/2022	R	401.17	December
607040	HILLYARD/HUTCHINSON	12/28/2022	R	5,949.41	December
607041	INDIANHEAD FS DISTRIBUTOR, INC	12/28/2022	R	18,741.83	December
607042	INNOVATIVE OFFICE SOLUTIONS LL	12/28/2022	R	252.06	December
607043	KOCH SCHOOL BUS SERVICE, INC	12/28/2022	R	201,519.45	December
607044	MACKENTHUN'S FINE FOODS	12/28/2022	R	3,422.67	December
607045	MEI TOTAL ELEVATOR SOLUTIONS	12/28/2022	R	717.46	December
607046	ORIENTAL TRADING/FUN EXPRESS	12/28/2022	R	24.15	December
607047	PERFORMANCE FOODSERVICE	12/28/2022	R	6,807.00	December
607048	RENNEBERG HARDWOODS INC.	12/28/2022	R	3,357.85	December
607049	TRIO SUPPLY COMPANY	12/28/2022	R	734.86	December
607050	UHL CO	12/28/2022	R	862.00	December
607051	AMAZON CAPITAL SERVICES	12/28/2022	R	4,320.84	December
607052	A H HERMEL COMPANY	01/06/2023	R	1,550.31	January
607053	ADAMS PEST CONTROL CO INC	01/06/2023	R	120.05	January
607054	AMAZING ATHLETES OF CENTRAL MN	01/06/2023	R	715.00	January
607055	ANTHEM SPORTS, LLC	01/06/2023	R	380.42	January
607056	AVIBEN	01/06/2023	R	230.04	January
607057	BARTA, SCOTT	01/06/2023	R	90.00	January
607058	BELLE PLAINE YOUTH BB ASSN	01/06/2023	R	400.00	January
607059	BOND TRUST SERVICES CORP	01/06/2023	R	950.00	January
607060	BURNSVILLE ATHLETIC CLUB	01/06/2023	R	900.00	January
607061	CD PRODUCTS INC	01/06/2023	R	250.00	January
607062	CHASKA-CHAN COOP	01/06/2023	R	105.00	January
607063	CUSTOM INK	01/06/2023	R	1,627.56	January
607064	DIGITAL INS LLC	01/06/2023	R	22,200.00	January
607065	DYBSA	01/06/2023	R	2,400.00	January
607066	ECM PUBLISHERS, INC	01/06/2023	R	567.00	January
607067	ELLANSON, BRIDGET	01/06/2023	R	96.00	January
607068	GALLAGHER BASSETT SERVICES INC	01/06/2023	R	3,857.00	January
607069	GOLDEN, DANIEL	01/06/2023	R	558.41	January
607070	GRAINGER	01/06/2023	R	3,442.62	January
607071	GREAT LAKES COCA-COLA DIST	01/06/2023	R	1,238.28	January
607072	GRELL, MAX	01/06/2023	R	636.78	January
607073	HAMMER SPORTS LLC	01/06/2023	R	270.00	January
607074	HEDTKE, MATTHEW	01/06/2023	R	176.34	January
607075	HILLYARD/HUTCHINSON	01/06/2023	R	2,536.74	January
607076	HORIZON EQUIPMENT	01/06/2023	R	2,800.27	January
607077	HOWARD, MATTHEW	01/06/2023	R	88.17	January
607078	IASCO	01/06/2023	R	596.50	January
607079	IEA, INC	01/06/2023	R	1,597.14	January
607080	INDIANHEAD FS DISTRIBUTOR, INC	01/06/2023	R	24,235.13	January
607081	JUBERIEN, COOPER	01/06/2023	R	871.90	January
607082	JW PEPPER & SON, INC	01/06/2023	R	55.00	January
607083	KATHERMAN, CARTER	01/06/2023	R	352.68	January
607084	KENNEDY HIGH SCHOOL	01/06/2023	R	360.00	January
607085	LANO EQUIPMENT INC	01/06/2023	R	67.48	January
607086	MELANCON, CYRIL	01/06/2023	R	636.78	January

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607088	METRONET	01/06/2023	R	1,842.55	January
607089	MN DNR - OMB	01/06/2023	R	656.93	January
607090	MN HISTORICAL SOCIETY	01/06/2023	R	564.00	January
607091	NIESEN, ALI	01/06/2023	R	96.00	January
607092	NUS, LILLIAN	01/06/2023	R	284.10	January
607093	OFFICE OF MNIT SERVICES	01/06/2023	R	68.25	January
607094	PAPESH, CHRIS	01/06/2023	R	167.00	January
607095	PARTS CITY WACONIA	01/06/2023	R	179.90	January
607096	PERFORMANCE FOODSERVICE	01/06/2023	R	2,006.15	January
607097	PLANSOURCE BENEFITS ADMIN INC	01/06/2023	R	2,973.00	January
607098	PMA ASSET MANAGEMENT, LLC	01/06/2023	R	320.29	January
607099	PREDOVICH, NOAH	01/06/2023	R	548.61	January
607100	PUFAHL, ELIJAH	01/06/2023	R	587.80	January
607101	R.S. HUGHES CO.	01/06/2023	R	2,341.80	January
607102	RAYMOND GEDDES CO, INC	01/06/2023	R	108.00	January
607103	RUPP, ANDERSON, SQUIRES&WALDSPUR	01/06/2023	R	382.50	January
607104	SBAA	01/06/2023	R	450.00	January
607105	SCHLINGER, JEROME	01/06/2023	R	176.34	January
607106	SCHNEIDER, GAVIN	01/06/2023	R	264.51	January
607107	SCHOOL SPECIALTY, LLC	01/06/2023	R	726.22	January
607108	SORENSEN, ZACHARY	01/06/2023	R	235.12	January
607109	Southwest/West Central Service	01/06/2023	R	350.00	January
607110	SPECIAL SCHOOL DIST NO 1	01/06/2023	R	181.50	January
607111	STELICK, JOHN	01/06/2023	R	558.41	January
607112	STEVENSEN, CHARLIE	01/06/2023	R	587.80	January
607113	STORMS WELDING & MFG	01/06/2023	R	442.22	January
607114	STUEWE, BROYDEN	01/06/2023	R	489.83	January
607115	TREICHEL, MANNY	01/06/2023	R	375.00	January
607116	TRIO SUPPLY COMPANY	01/06/2023	R	577.10	January
607117	UHL CO	01/06/2023	R	6,442.00	January
607118	US POSTAL SERVICE	01/06/2023	R	550.00	January
607119	VENDNET	01/06/2023	R	272.61	January
607120	WINDSPERGER, LEE	01/06/2023	R	250.00	January
607121	WRIGHT, BRITTANY	01/06/2023	R	96.00	January
607122	WACONIA EDUCATION ASSOCIATION	01/13/2023	R	13,147.34	January
607123	ADAMS PEST CONTROL CO INC	01/13/2023	R	120.12	January
607124	AFFINETY SOLUTIONS, INC	01/13/2023	R	665.00	January
607125	AUGUST ASH INCORPORATED	01/13/2023	R	1,250.00	January
607126	BETHEL UNIVERSITY	01/13/2023	R	500.00	January
607127	BROWN, AUDREY	01/13/2023	R	20.00	January
607128	BUSEMAN, BRYCE	01/13/2023	R	40.00	January
607129	CARVER COUNTY FINANCE	01/13/2023	R	120.00	January
607130	CD PRODUCTS INC	01/13/2023	R	132.00	January
607131	COMMERCIAL INFRASTRUCTURE CABL	01/13/2023	R	1,327.70	January
607132	CULLIGAN BOTTLED WATER	01/13/2023	R	254.85	January
607133	DUBAY, MALIA	01/13/2023	R	60.00	January
607134	DUBAY, SUNIL	01/13/2023	R	100.00	January
607135	DYKSTRA, ETHAN	01/13/2023	R	100.00	January
607137	FARGO PUBLIC SCHOOL DISTRICT	01/13/2023	R	1,134.00	January
607138	FRITZ, RYAN	01/13/2023	R	80.00	January
607139	GRALAPP, CRAIG	01/13/2023	R	100.00	January
607140	GREGOR, MARTIN	01/13/2023	R	40.00	January
607141	HAMMER SPORTS LLC	01/13/2023	R	270.00	January
607142	HERC-U-LIFT	01/13/2023	R	61.36	January
607143	INDIANHEAD FS DISTRIBUTOR, INC	01/13/2023	R	5,286.65	January
607144	INNOVATIONAL WATER SOLUTIONS I	01/13/2023	R	1,065.00	January

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607146	KIRSCH, WILLIAM	01/13/2023	R	40.00	January
607147	LAGE, IAN	01/13/2023	R	100.00	January
607148	LAGE, JEFF	01/13/2023	R	80.00	January
607149	LANGIN, LUCAS	01/13/2023	R	100.00	January
607150	LANO EQUIPMENT INC	01/13/2023	R	17.50	January
607151	LAVONE, PAT	01/13/2023	R	568.80	January
607152	LOFFLER COMPANIES	01/13/2023	R	4,639.05	January
607153	MCGUIRE, DAN	01/13/2023	R	60.00	January
607154	MERRITT, AVERY	01/13/2023	R	60.00	January
607155	MILLER, CAITLYN	01/13/2023	R	60.00	January
607156	MINI BIFF LLC	01/13/2023	R	98.94	January
607157	MN DEPT OF HEALTH	01/13/2023	R	180.00	January
607158	MN SAFETY COUNCIL	01/13/2023	R	391.00	January
607159	NELSON PIANO SERVICE	01/13/2023	R	120.00	January
607160	NEW DOMINION SCHOOL	01/13/2023	R	4,886.24	January
607161	NORTHWEST PASSAGE LTD	01/13/2023	R	2,635.00	January
607162	OCCUPATIONAL HLTH CNTRS MN PC	01/13/2023	R	262.00	January
607163	OHM, CHRIS	01/13/2023	R	120.00	January
607164	OHM, CULLEY	01/13/2023	R	120.00	January
607165	PARTS CITY WACONIA	01/13/2023	R	23.99	January
607166	PREP TIME PRINTING	01/13/2023	R	6.00	January
607167	PROFESSIONAL TURF & RENOVATION	01/13/2023	R	29,730.00	January
607168	RABE, CALEB	01/13/2023	R	60.00	January
607169	ROTHSTEIN, NOLAN	01/13/2023	R	100.00	January
607170	RUMBLE ON THE RED	01/13/2023	R	300.00	January
607171	SAFARI ISLAND COMMUNITY CENTER	01/13/2023	R	650.00	January
607172	SCAN AIR FILTER, INC	01/13/2023	R	5,920.55	January
607173	SCHOLASTIC BOOK CLUBS	01/13/2023	R	156.00	January
607174	SCHOOL SPECIALTY, LLC	01/13/2023	R	101.12	January
607175	SCHWIRTZ, DORIS	01/13/2023	R	50.00	January
607176	SECURITY BANK & TRUST CO	01/13/2023	R	2,062.00	January
607177	SONNEK, JONATHAN	01/13/2023	R	100.00	January
607178	SONOVA USA INC	01/13/2023	R	189.99	January
607179	SOUTHWEST METRO INTERMEDIATE D	01/13/2023	R	43,963.28	January
607180	SPARBY, JOSHUA	01/13/2023	R	80.00	January
607181	STAPLES ADVANTAGE	01/13/2023	R	201.29	January
607182	STEP SAVER, INC	01/13/2023	R	519.68	January
607183	STONEWARE, INC.	01/13/2023	R	1,333.34	January
607184	STROM, JACKSON	01/13/2023	R	120.00	January
607185	TINTES, MATTHEW	01/13/2023	R	522.00	January
607186	TRAINING HAUS	01/13/2023	R	5,964.00	January
607187	UNIVERSAL ATHLETIC LLC	01/13/2023	R	322.99	January
607188	UNIVERSITY OF LINCOLN-NEBRASKA	01/13/2023	R	1,500.00	January
607189	WEST METRO RECYCLE INC.	01/13/2023	R	1,500.00	January
607190	ZARNOTH BRUSH WORKS INC	01/13/2023	R	500.55	January
607191	CURFMAN TRUCKING & REPAIR, INC	01/13/2023	R	21,900.00	January
607192	ABRAHAMSON, TOM	01/20/2023	R	164.00	January
607193	AGATE SR, DERRICK	01/20/2023	R	170.00	January
607194	ALPHA WIRELESS COMMUNICATIONS	01/20/2023	R	378.32	January
607195	AMPION PBC	01/20/2023	R	8,336.28	January
607196	AUGUST ASH INCORPORATED	01/20/2023	R	380.00	January
607197	BATTERIES R US	01/20/2023	R	1,736.95	January
607198	BIFFS, INC	01/20/2023	R	226.50	January
607199	BISSONETTE, ROBERT	01/20/2023	R	82.00	January
607200	BROSHAT, MATTHEW	01/20/2023	R	90.00	January
607201	BURCH, MARK	01/20/2023	R	140.00	January

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607202	CITY OF WACONIA	01/20/2023	R	8,520.51	January
607203	COLONY PLAZA, INC	01/20/2023	R	145.12	January
607204	CRESCENT MOON PRODUCTIONS LLC	01/20/2023	R	25.00	January
607205	DEPEW, LANDON	01/20/2023	R	173.00	January
607206	ENVIROBATE	01/20/2023	R	2,480.00	January
607207	FRANKLIN PRINTING INC	01/20/2023	R	1,166.75	January
607208	GALLAGHER BASSETT SERVICES INC	01/20/2023	R	2,286.00	January
607209	HAMMER SPORTS LLC	01/20/2023	R	270.00	January
607210	HDL-HARDWARE DISTRIBUTORS, LTD	01/20/2023	R	229.20	January
607211	HELEN SOLAR LLC	01/20/2023	R	2,614.52	January
607212	HERC-U-LIFT	01/20/2023	R	698.80	January
607213	HERZOG, JASON	01/20/2023	R	173.00	January
607214	HILLYARD/HUTCHINSON	01/20/2023	R	9.00	January
607215	HOFFMANN, KYLE	01/20/2023	R	141.00	January
607216	INNOVATIVE OFFICE SOLUTIONS LL	01/20/2023	R	1,031.40	January
607217	JARVIS, JAMES	01/20/2023	R	140.00	January
607218	KCBI	01/20/2023	R	350.00	January
607219	KELLER, JOHN	01/20/2023	R	173.00	January
607220	KES, HEATHER	01/20/2023	R	96.00	January
607221	KRUEGER, DWIGHT	01/20/2023	R	82.00	January
607222	KUPHAL, BRENT	01/20/2023	R	82.00	January
607223	LAKESIDE PROMOTIONS	01/20/2023	R	3,510.00	January
607224	LANGE, JEFF	01/20/2023	R	101.00	January
607225	LANO EQUIPMENT INC	01/20/2023	R	1,011.69	January
607226	LIBRARY SKILLS, INC.	01/20/2023	R	328.90	January
607227	LITFIN, NICHOLAS	01/20/2023	R	82.00	January
607228	LOGAN, JOHN	01/20/2023	R	101.00	January
607229	MARECK, BRENT	01/20/2023	R	101.00	January
607230	MASLOWSKI, ROBERT	01/20/2023	R	82.00	January
607231	MATTSON, RICHARD	01/20/2023	R	95.00	January
607232	MAYER LUMBER CO, INC	01/20/2023	R	20.47	January
607233	METRO ECSU	01/20/2023	R	310.00	January
607234	MILLER, RHONDI	01/20/2023	R	96.00	January
607235	MN DEPT LABOR & INDUSTRY	01/20/2023	R	300.00	January
607236	MOORE, PARKER	01/20/2023	R	78.00	January
607237	MORDHORST, JEFF	01/20/2023	R	82.00	January
607238	MRI SOFTWARE LLC	01/20/2023	R	234.00	January
607239	O'BRIAN, COLIN	01/20/2023	R	256.00	January
607240	ODP BUSINESS SOLUTIONS LLC	01/20/2023	R	237.09	January
607241	ORIENTAL TRADING/FUN EXPRESS	01/20/2023	R	72.23	January
607242	PICK A TIME	01/20/2023	R	170.00	January
607243	PMA ASSET MANAGEMENT, LLC	01/20/2023	R	160.43	January
607244	RANNO, ANDREW	01/20/2023	R	89.00	January
607245	RITTER, DAVID	01/20/2023	R	173.00	January
607246	RIVERA, DAVID	01/20/2023	R	266.00	January
607247	RK PHOTOGRAPHY	01/20/2023	R	560.00	January
607248	ROTARY CLUB OF WACONIA-WEST CA	01/20/2023	R	180.00	January
607249	SCALZO, JOEL	01/20/2023	R	97.00	January
607250	SCHEFF, GREG	01/20/2023	R	183.00	January
607251	SHIFFLER EQUIP SALES, INC	01/20/2023	R	146.63	January
607252	STAPLES ADVANTAGE	01/20/2023	R	578.96	January
607253	SWENSON, JUSTIN	01/20/2023	R	90.00	January
607254	TAGGATZ, ELAINE	01/20/2023	R	96.00	January
607255	TITAN ENERGY SYSTEMS INC	01/20/2023	R	4,602.48	January
607256	UNITED FARMERS COOPERATIVE	01/20/2023	R	9,715.44	January
607257	UNIVERSAL ATHLETIC LLC	01/20/2023	R	2,400.00	January

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607258	VOIGT BUS SERVICE INC	01/20/2023	R	4,352.38	January
607259	WASNES, SANDY	01/20/2023	R	112.00	January
607260	WAYNE DAUWALTER PLUMBING	01/20/2023	R	1,316.00	January
607261	WEX BANK	01/20/2023	R	326.44	January
607262	WITZEL, GAIL ANN	01/20/2023	R	95.00	January
607263	YAGER, MICHAEL	01/20/2023	R	64.00	January
607264	YANKE, MICK	01/20/2023	R	82.00	January
607265	ZIMMERMAN, FRANK	01/20/2023	R	78.00	January
607266	AMAZON CAPITAL SERVICES	01/20/2023	R	9,106.73	January
202200546	BLUE CROSS AND BLUE SHIELD OF	12/15/2022	W	329,033.76	December
202200548	EDUCATIONAL SUPPORT PARA UNION	12/15/2022	W	1,235.38	December
202200549	INTERNAL REVENUE SERVICE	12/15/2022	W	296,910.88	December
202200550	LIFE INS CO OF NORTH AMERICA	12/15/2022	W	4,283.87	December
202200551	MN CHILD SUPPORT PYMT CENTER	12/15/2022	W	112.50	December
202200552	MN DEPT OF REVENUE	12/15/2022	W	47,741.06	December
202200553	MN TEACHERS RETIREMENT ASSN	12/15/2022	W	158,252.76	December
202200554	PERA	12/15/2022	W	48,870.63	December
202200555	AVIBEN	12/15/2022	W	63,444.37	December
202200556	ONEBRIDGE BENEFITS, INC.	12/15/2022	W	5,878.98	December
202200651	BLUE CROSS AND BLUE SHIELD OF	12/29/2022	W	326,295.34	December
202200653	EDUCATIONAL SUPPORT PARA UNION	12/29/2022	W	1,235.38	December
202200654	INTERNAL REVENUE SERVICE	12/29/2022	W	307,219.99	December
202200655	LIFE INS CO OF NORTH AMERICA	12/29/2022	W	7,386.13	December
202200656	MN CHILD SUPPORT PYMT CENTER	12/29/2022	W	112.50	December
202200657	MN DEPT OF REVENUE	12/29/2022	W	49,153.66	December
202200658	MN TEACHERS RETIREMENT ASSN	12/29/2022	W	160,574.01	December
202200659	PERA	12/29/2022	W	53,341.46	December
202200660	AVIBEN	12/29/2022	W	65,134.37	December
202200661	ONEBRIDGE BENEFITS, INC.	12/29/2022	W	5,795.64	December
202200662	SECURITY BANK & TRUST CO	12/30/2022	W	169.35	December
202200663	BRI Parent, Inc	12/30/2022	W	347.50	December
202200664	ONEBRIDGE BENEFITS, INC.	12/16/2022	W	1,019.50	December
202200665	AUTHORIZE.NET	12/02/2022	W	116.90	December
202200666	AFFINETY SOLUTIONS, INC	12/10/2022	W	13,732.30	December
202200667	PMA ASSET MANAGEMENT, LLC	12/31/2022	W	20.83	December
202200669	AT&T MOBILITY	12/05/2022	W	383.56	December
202200670	T-MOBILE	12/07/2022	W	2,640.00	December
202200671	SPRINT WIRELESS	12/23/2022	W	607.22	December
202200672	QUADIENT FINANCE USA, INC	12/26/2022	W	1,500.00	December
202200673	XCEL ENERGY	12/27/2022	W	12,534.10	December
202200674	CENTERPOINT ENERGY	12/27/2022	W	58,338.91	December
202200678	INTERNAL REVENUE SERVICE	01/13/2023	W	282,428.89	January
202200680	MN CHILD SUPPORT PYMT CENTER	01/13/2023	W	112.50	January
202200681	MN DEPT OF REVENUE	01/13/2023	W	47,360.76	January
202200682	MN TEACHERS RETIREMENT ASSN	01/13/2023	W	157,057.62	January
202200683	PERA	01/13/2023	W	44,039.30	January
202200684	AVIBEN	01/13/2023	W	65,479.45	January
202200686	US POSTAL SERVICE	01/10/2023	W	10.60	January
202200687	ANDYMARK INC	01/10/2023	W	19.00	January
202200688	JOANN FABRICS	01/10/2023	W	2,492.06	January
202200690	ASB CLASSROOM LLC	01/10/2023	W	99.00	January
202200691	MAILCHIMP	01/10/2023	W	205.00	January
202200692	TEACHERS SYNERGY, LLC	01/10/2023	W	504.19	January
202200693	UPS	01/10/2023	W	84.48	January
202200694	TARGET BANK	01/10/2023	W	945.40	January
202200695	ALDI	01/10/2023	W	586.49	January

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202200699	WILD WELLNESS BOOKS	01/10/2023	W	75.00	January
202200710	GRACENOTES, LLC	01/10/2023	W	70.00	January
202200712	MN VALLEY ELECTRIC CORP	01/10/2023	W	27,077.93	January
202200713	WACONIA CHAMBER OF COMMERCE	01/10/2023	W	1,570.00	January
202200714	REPUBLIC SERVICES	01/10/2023	W	5,708.53	January
202200715	DOLLAR TREE	01/10/2023	W	48.75	January
202200717	MMEA	01/10/2023	W	200.00	January
202200721	ECM PUBLISHERS, INC	01/10/2023	W	67.60	January
202200722	MIDWEST CLINIC	01/10/2023	W	187.18	January
202200723	SupplyHouse.com	01/10/2023	W	383.64	January
202200724	CARDINAL BAG SUPPLIES	01/10/2023	W	0.00	January
202200725	EAM DISTRIBUTION INC	01/10/2023	W	149.99	January
202200726	FLIPSNACK	01/10/2023	W	32.01	January
202200730	STAGES THEATRE COMPANY	01/10/2023	W	903.00	January
202200732	CLIFTONLARSONALLEN	01/10/2023	W	9,450.00	January
202200734	SHUTTER STREET PHOTO	01/10/2023	W	350.00	January
202200735	KAHOOT	01/10/2023	W	36.00	January
202200737	TARGET BANK	01/10/2023	W	113.50	January
202200738	DOMINO'S PIZZA	01/10/2023	W	20.98	January
202200739	MINUTEMAN POWER TECH.	01/10/2023	W	206.95	January
202200740	TPRS BOOKS	01/10/2023	W	106.00	January
202200742	SQUARESPACE INC	01/10/2023	W	272.00	January
202200745	TWIN CITIES SOCCER LEAGUES	01/10/2023	W	216.00	January
202200746	MSHSBCA	01/10/2023	W	492.00	January
202200747	MINNEAPOLIS ATHENA AWARDS	01/10/2023	W	156.12	January
202200748	EVERSPRING INN & SUITES	01/10/2023	W	1,667.00	January
202200749	AMERICINN	01/10/2023	W	2,389.80	January
202200750	EMAGINE WACONIA	01/10/2023	W	675.00	January
202200751	MARRIOTT HOTELS	01/10/2023	W	1,901.88	January
222300053	VANDERLINDE, LEE	12/15/2022	A	73.43	December
222300054	BLOEM, JENNIFER	12/22/2022	A	150.00	December
222300055	OVERBY, MARY	12/22/2022	A	130.00	December
222300056	SPARBY, PAUL	12/22/2022	A	136.25	December
222300057	CLEMENSEN, THOMAS	12/30/2022	A	49.99	December
222300058	HUNT, BENJAMIN	12/30/2022	A	180.00	December
222300059	RAETHER, KELLY JO	12/30/2022	A	106.25	December
222300060	RAETHER, KRISTOPHER	12/30/2022	A	75.00	December
222300061	ROHDE, JENNIFER	12/30/2022	A	99.50	December
222300062	VAN EYLL, TONI	12/30/2022	A	70.63	December
222300063	VANDERLINDE, LEE	12/30/2022	A	150.00	December
222300064	BIENIEK-GELSCHUS, JANE	01/06/2023	A	122.50	January
222300065	DELANEY, DAVID	01/06/2023	A	117.19	January
222300066	DREW, MEGAN	01/06/2023	A	113.19	January
222300067	MUELLER, RYAN	01/06/2023	A	159.06	January
222300068	TACKMANN, LORI	01/06/2023	A	14.38	January
222300069	VELDHUISEN, DEREK	01/06/2023	A	21.25	January
222300070	WINGERT, MOLLY	01/06/2023	A	209.69	January
222300071	WOYNO, IVAN	01/06/2023	A	32.56	January
222300072	BUTLER, LAURA	01/13/2023	A	70.69	January
222300073	HALLERMANN, SARA	01/13/2023	A	107.19	January
222300074	SHERMAN, MONICA	01/13/2023	A	179.75	January
222300075	STIER, GRIFFITH	01/13/2023	A	23.75	January
222300076	STOCKSTEAD, JESSICA	01/13/2023	A	4.38	January
222300077	DYCK-JUNCEWSKI, CYNTHIA	01/19/2023	A	141.25	January
222300078	FOLTZ, KARI	01/19/2023	A	101.88	January
222300079	GERSICH, BRIAN	01/19/2023	A	158.39	January

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
222300080	KROENING, KARNA	01/19/2023	A	164.38	January
222300081	MITCHELL, LINDSEY	01/19/2023	A	61.88	January
222300082	PACYNA, TAYLOR	01/19/2023	A	534.88	January
222300083	POTTER, PETER	01/19/2023	A	90.76	January
222300084	SEIM, LINDSAY	01/19/2023	A	164.00	January
222300085	SHERMAN, MONICA	01/19/2023	A	20.00	January

Totals for checks 3,848,365.15

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
01	General	2,392,473.64	0.00	864,559.42	3,257,033.06
02	Food Service	79,892.20	0.00	122,686.32	202,578.52
04	Community Service	99,740.86	0.00	39,903.16	139,644.02
07	Debt Redemption	0.00	0.00	950.00	950.00
08	Trust	0.00	0.00	2,000.00	2,000.00
20	Internal Service	0.00	0.00	245,658.00	245,658.00
45	OPEB Irrevocable Trust Fund	0.00	0.00	501.55	501.55
***	Fund Summary Totals ***	2,572,106.70	0.00	1,276,258.45	3,848,365.15

\*\*\*\*\* End of report \*\*\*\*\*

5.B. Human Resource Items:

**Presenter:** Dr. Enid  
Schonewise, Director  
of Human Resources

**Waconia Public Schools  
Independent School District No. 110  
Waconia, Minnesota**

**BOARD OF EDUCATION**

Regular Meeting – January 30, 2023

**AGENDA SECTION: APPROVAL OF AGENDA AND CONSENT AGENDA ITEMS**

**AGENDA ITEM: Human Resources Recommendations**

**ITEM ADDED BY: Dr. Enid Schonewise, Director of Human Resources**

---

**Employment**

<b>Dammann, Ella</b> Replacement	Kids' Company Aide Part-Time/Hours Vary	Comm Ed
<b>Jensen, Steven</b> Replacement	Director of Community Education 8 Hours/Day; 261 Days	Comm Ed
<b>Kelly, Grace</b> Replacement	Grade 3 Teacher Long-Term Substitute <b>Attach K</b>	SV

**Employee Status Changes**

**Hughes, Dawn**, from Educational Assistant (SPED) at WEC to Preschool Teacher at Comm Ed  
**Hughes, Megan**, Educational Assistant (SPED), from 3 hours/day to 5.5 hours/day at ESC  
**Merrill, Allisen**, Teacher, Overload added for 12 weeks during Trimester 2 at WHS  
**Van Haften, Sandra**, Educational Assistant (SPED), from 5.5 hours/day to 6 hours/day at ESC

**Leaves of Absence**

**Brown, Peter**, Agricultural Education Teacher at WHS  
**Buesgens, Brenda**, ECFE Administrative Assistant at ESC  
**Kurtz, Roxanne**, Nutritional Services at WHS  
**Menden, Heather**, SPED Teacher at WMS  
**Puelston, Amanda**, Grade 3 Teacher at SV  
**Skerik, Heidi**, Grade 3 Teacher at BV

**Varble, Meredith**, Administrative Assistant I at SV

**Extended Leave of Absence per Minnesota Statute Section 122A.46**

**Sonnek, Rebecca**, School Psychologist at District-Wide

**Retirements/Resignations/Terminations**

**Bolton, Marie**, Educational Assistant at LT

**Christenson, Lisa**, Educational Assistant at BV

**Jensen, Jenny**, Preschool Teacher at Comm Ed

**Leegard, Emily**, Educational Assistant at BV

**Nelson, Tiffany**, Director of Community Education at Comm Ed

**Schuetz, Bryanna**, Health Associate at BV

**Tackmann, Lori**, Early Childhood Special Education Teacher at ESC

**Varble, Meredith**, Administrative Assistant I at SV

It is recommended that the ISD 110 Board of Education approve the above human resource actions as proposed.

5.C. Receipts of Donation

6. **REPORTS**

6.A. Student Representative Report

**Presenter:** Stella Atkinson and Sam Stanton

6.B. Administrative Presentation

6.B.1. WMS Wild Time Implementation

**Presenter:** Shane Clausen, WMS Principal, and Mandy Bellm, WMS Media Specialist/Technology Integrationist and Admin Intern



# WILD Time Implementation at Waconia Middle School

presented by

Shane Clausen, WMS Principal  
Mandy Bellm, WMS Media Specialist/  
Technology Integrationist and Admin Intern.

# School Improvement Goals 2022-23

- Improved academic performance
  - MN Comprehensive Assessments
    - Math and Reading
- Improved student daily experience
  - Management of classwork
  - Fun and/or relaxing activities
  - School enjoyment
- Improved faculty daily experience
  - Resources to do my job well



# Additional Impacts

- Exploring interests outside of curricular offerings
- Motivation to complete work on time
- Motivation to do well on class assessments the first time
- Time to re-teach (Tier II) instruction
- Building-wide connections
  - Multi-grade class offerings
  - Staff partnerships



# Structure

- WILD Wednesday adjusted schedule
  - 40 minutes weekly 8:30-9:10
  - In place of 25-min “Connect” Advisory
  - 3-4 mins also pulled from each class
- Teachers create sessions by Friday
  - Reteach/Tier II intervention (20%)
  - Enrichment (80%)
- Students select sessions Monday (choice)
- Students can be reassigned to reteach anytime before Wednesday morning



# What does the WILD Sign-up look like?

☰
Infinite Campus 9+

## Responsive Schedule

WMS 22-23

Select a responsive period and make a selection.

**Responsive Period**

WILD8 - A Day; Wed 01/11/2023 ▼

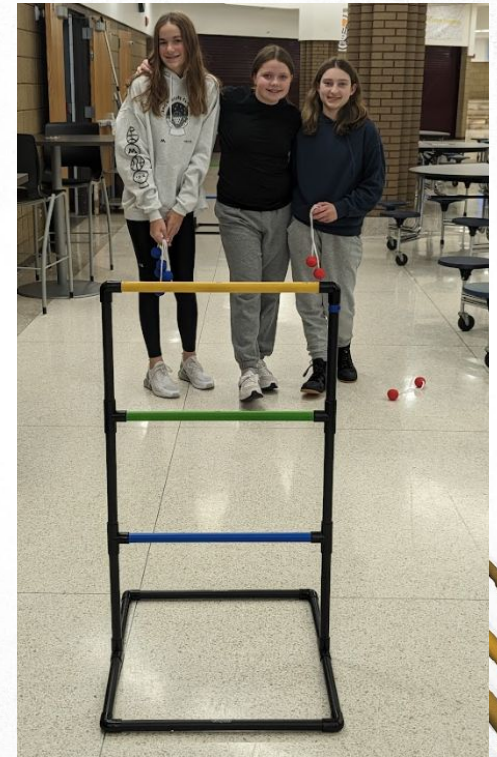
	Course	Teacher	Description	Room	Seats
<input type="radio"/>	9998-144 Adventure Walk	Gilbert, Christian J	Students MUST have a jacket, hat, and mittens or they will not be allowed to take part in the walk. Boots are recommended, but not a requirement.	J-204	6
<input type="radio"/>	9998-669 Band Practice Club	Wilmes, Allison	Come hang out and play some music with your friends!	A-113 BAND	13
<input type="radio"/>	9998-703 BINGO/UNO/COLORING	Damasin, Kaylee	Pop its, candy and SOCK prizes for BINGO!	F-109	0
<input type="radio"/>	9998-664 Board Games and Paper Puzzles	Hood, Ainsley	Board games, card games, paper puzzles, OH MY	E-117	0
<input checked="" type="radio"/>	9998-649 Chess & Checkers	Kelzer, John W	Chess & Checkers	F-103	0
<input type="radio"/>	9998-656 Codenames game	Tonneson, Brittany	Come play the board game Codenames with your friends.	J-214	13
<input type="radio"/>	9998-686 Create your own Sundae	Gruber, Rachel	Come make your own ice cream sundae with us!	F-124	0
<input type="radio"/>	9998-661 ELA reteach/FAST testing	Langer, Jameson Jon	FAST test makeup & persuasive paper redo	J-215	13
<input type="radio"/>	9998-635 FAST test makeup	Siemienas, Nancy	Missed FAST test? need more time? This is your place.	J-220	23
<input type="radio"/>	9998-696 Friendship Bracelets	Bellm, Immanda Marie	Bring a water bottle if desired to tie the bracelet to.	J-110	0
<input type="radio"/>	9998-658 GEO: ch 2 reteach	Kinkel, Bryan Daniel	practice problems & ask questions in preparation of a ch 2 retake test	J-216	6
<input type="radio"/>	9998-646 Mandala color sheets	Leen, Erika Ann	Bring colored pencils or markers	F-160 FACS	0
<input type="radio"/>	9998-659 Math Reteach	Shook, Cindy Michelle	We will work on previous lessons and assignments	J-219	13
<input type="radio"/>	9998-666 Math Reteach	Radzom, Aleasha	Work on getting caught up in math! We will be looking at previous lessons and assignments	J-216	13

Save



# Session Types

- Tier II/Reteach (choice or assigned)
  - Core subjects (mostly) ~10%
  - Student reteach, not work time
- Enrichment (choice)
  - Study hall ~ 5%
  - Group games ~35%
  - Physical activities ~15%
  - Arts & Crafts ~20%
  - Music ~10%
  - Other ~5%



## Friendship Bracelets



## Unified Card Games



## Practice Band Club



## Indoor Lawn Games



## Lego Marble Mazes



## Collaborative Coloring



## Cookie Decorating



## 3 on 3 Basketball



# Mid-Year Reflection

- Developed dedicated faculty planning time
- Materials purchased by Parent Teacher Organization (PTO)
  - Instructional/Capital budget neutral
  - Reusable materials encouraged
- Goal to increase reteach participation
- Goal to increase session variety
  - Student survey requested more physical activity offerings
  - Preview sessions in Connect
  - WMS Ambassador story



# Challenges & Successes

- Challenges
  - Infinite Campus sign up issues
  - Student sign up reminders ~10% / week
  - Teacher planning time
  
- Successes
  - Q1 D and Failing lists is smallest ever (23 students)
  - Most kids appear excited for offerings
  - Students using WILD time effectively



# End-of-Year Measurements of Success

- 2022 MCA Reading Scores:  
5th- 74%-----2023 Goal 6th- 75%  
6th- 68%-----2023 Goal 7th- 70%  
7th- 60%-----2023 Goal 8th- 65%
- 2022 MCA Math Scores:  
5th- 60%-----2023 Goal 6th-65%  
6th- 62%-----2023 Goal 7th-70%  
7th- 65%-----2023 Goal 8th-70%



## Data from Annual Staff & Student Surveys

- Staff Daily Desired Experiences:
  - I have the resources needed to do my job well.  
Agree 65% in 2022 to 70% in 2023
- Student Daily Desired Experiences:
  - I am provided with some relaxing activities during the school day.  
Agree: 52% in 2022 to 70% in 2023
  - I like being at school.  
Agree: 57% in 2022 to 70% in 2023
  - I can manage my classwork without feeling overwhelmed.  
Agree: 63% in 2022 to 70% in 2023





**Thank you!**

Questions?

6.C. Finance Report

**Presenter:** Ra Chhoth,  
Director of Finance  
and Operations



# FY 22-23 Budget Revision Updates Presented by Ra Chhoth Director of Finance and Operations

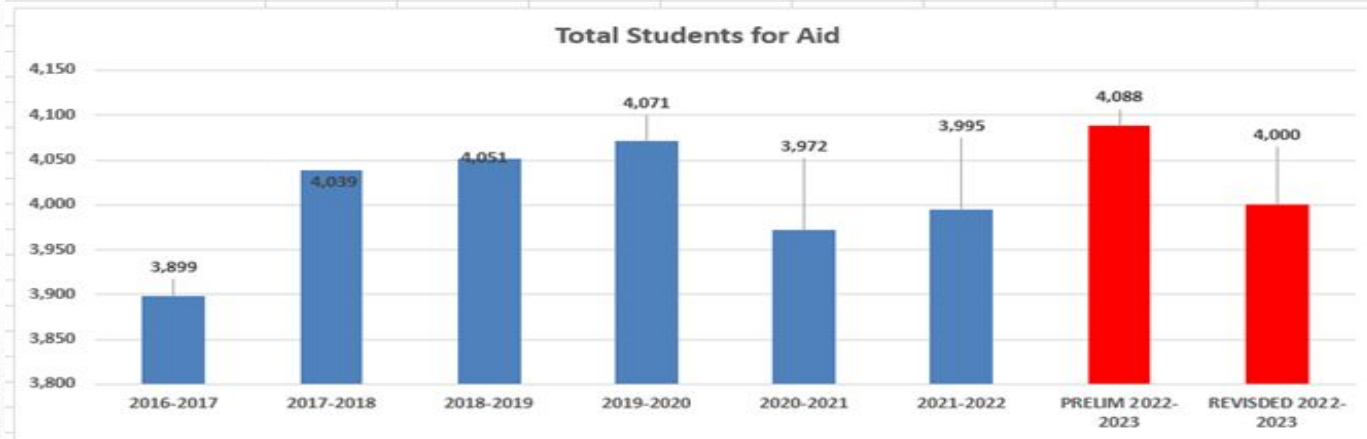
# Adopted vs Revised Rev over Exp vs Audited Actual FY 21-22

Adopted FY 2021-2022 Revenue over Expenses	Adopted UNASSIGNED FUND BAL PROJECTED	Revenue over Expenses Revised FY 2021-2022	REVISED UNASSIGNED FUND Balance PROJECTED	Audited Actuals FY 2021-2022
1,742,486.00	(3,687,979.00)	993,033.00	(4,048,048.00)	(5,027,451.00)



# Enrollment History and Projections

ISD #110 - Waconia Public Schools								
Enrollment History and Projection								
Average Daily Membership (ADM)								
	Actuals						Estimated	
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	PRELIM 2022-2023	REVISED 2022-2023
Elementary	2,102	2,148	2,113	2,111	2,025	2,058	2,068	2,041
Secondary	1,797	1,891	1,938	1,960	1,947	1,937	2,020	1,959
<b>Total Students for Aid</b>	<b>3,899</b>	<b>4,039</b>	<b>4,051</b>	<b>4,071</b>	<b>3,972</b>	<b>3,995</b>	<b>4,088</b>	<b>4,000</b>
Percent Change	5.41%	3.59%	0.30%	0.49%	-2.43%	0.58%	2.92%	-2.16%



# Adopted Revenue FY 22-23 vs Revised Revenue FY 22-23

## FY 22-23 Original Budget

Estimated FUND Balance (\$3,970,454)

Estimated Revenues

\$52,816,716

## vs FY 22-23 Revised Budget

Estimated FUND Balance (\$6,201,087)

Estimated Revenues

\$52,330,183

-Factor bearing on Revenue Revision

\*Lower enrollment projection vs adopted enrollment projections Adopted 4,088 vs 4,000

\*Certain One time COVID FUNDS Exhausted



# Adopted Expenditures FY 22-23 vs Revised Expenditures FY 22-23

FY 22-23 Original Budget vs FY 22-23 Revised Budget

Estimated FUND Balance (\$3,970,454)

Estimated FUND Balance (\$6,201,087)

Estimated Expenditures

Estimated Expenditures

\$51,777,957

\$53,708,153

## -Factor bearing on Expenditures Revision

\*Higher Benefits Costs-Medical Insurance

\*Certain Salaries Groups not factoring increases

\*Inflation Factor for Energy Usage/Service Contract



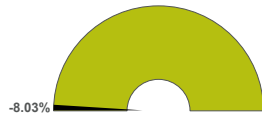


# Questions?

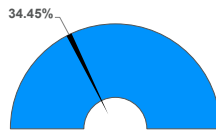
# General Fund | Revenue Dashboard Summary

For the Period Ending December 31, 2022

Projected Year-End Balances as % of Budgeted Revenue

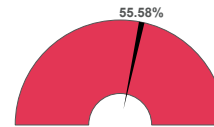


Actual YTD Revenues



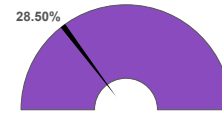
Projected YTD Revenues  
35.90%

Actual YTD by Local Sources



Projected YTD Local Sources  
51.54%

Actual YTD by State Sources

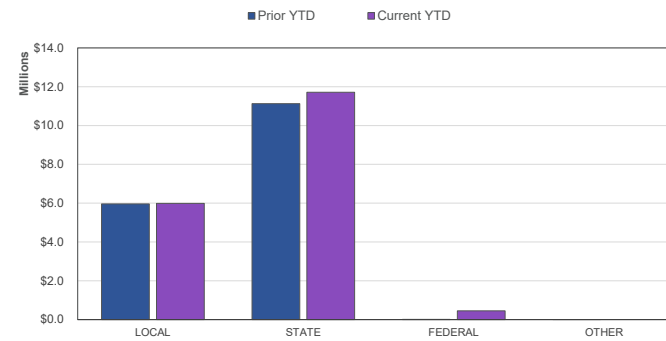


Projected YTD State Sources  
32.19%

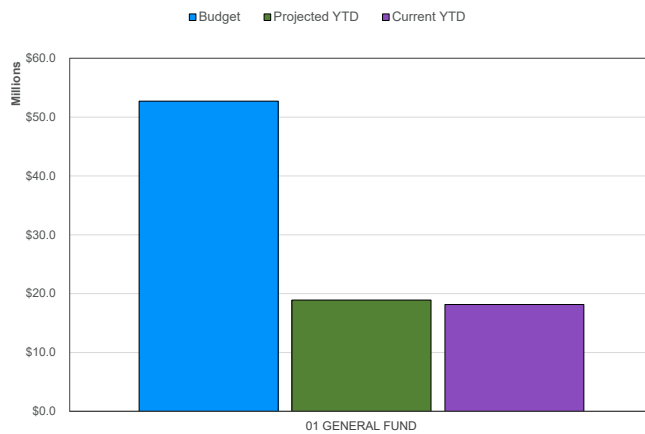
Top 10 General Fund Sources of Revenue (Year-to-Date)

General Education Aid	\$10,817,790.93
Property Tax Levy, General	\$5,652,142.13
State Aid For Special Education	\$800,858.20
Federal Aid/Mde (Requires Fin)	\$286,836.21
Fees From Patrons	\$273,112.61
Direct Federal Aid (Requires Fin)	\$164,042.13
Fiscal Disparity	\$151,571.92
Admissions & Student Activity Rev	\$109,566.75
Interest Earnings	\$104,064.64
Endowment Fund Apportionment	\$91,134.43
Percent of Total Revenues Year-to-Date	101.61%

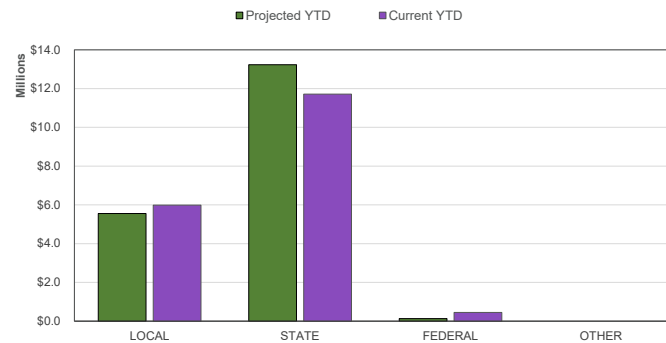
Revenue by Source | Prior YTD vs. Current YTD



Total Revenue | Budget / Projected YTD / Current YTD



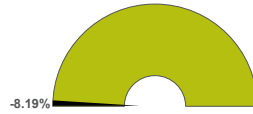
Revenue by Source | Projected YTD vs. Current YTD



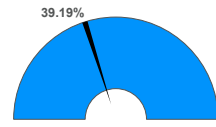
# General Fund | Expenditure Dashboard Summary

For the Period Ending December 31, 2022

Projected Year-End Balances as % of Budgeted Expenditures

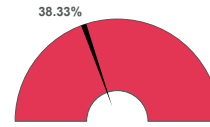


Actual YTD Expenditures



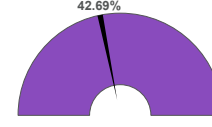
Projected YTD Expenditures  
39.22%

Actual YTD Salaries / Benefits



Projected YTD Salaries / Benefits  
37.57%

Actual YTD Other Objects



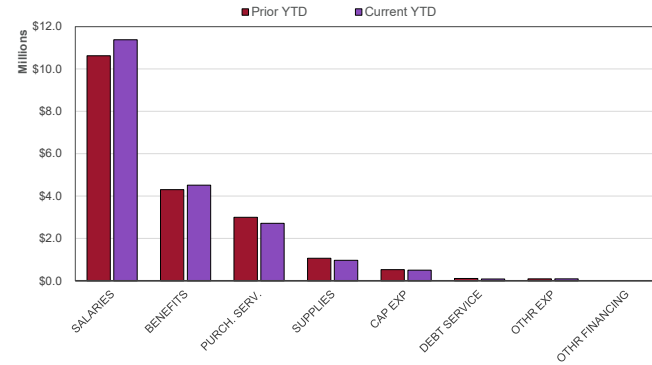
Projected YTD Other Objects  
45.96%

Top 10 General Fund Expenditures by Program (Year-to-Date)

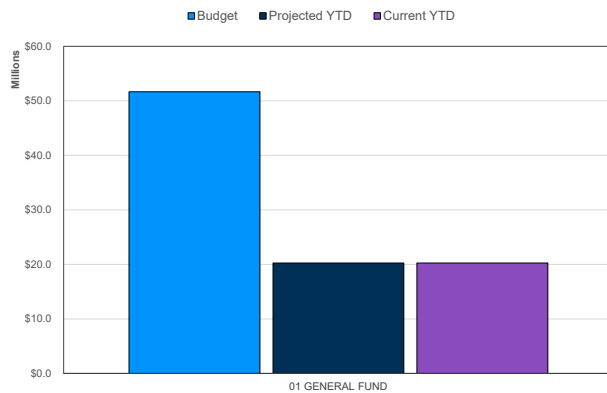
Licensed Classroom Teacher	\$5,910,348.53
Health Insurance	\$2,220,420.06
Non_Instructional Support	\$1,467,726.56
Administration/Supervision	\$1,246,456.36
Transport Contr <=\$25,000	\$1,031,978.82
Fica/Medicare	\$825,754.82
Tra	\$713,314.83
Certified Para/Pca	\$623,253.49
Other Licensed/Certified Salary	\$381,892.05
Consulting Fees/Fees For Service	\$344,954.73

Percent of Total Expenditures Year-to-Date **72.92%**

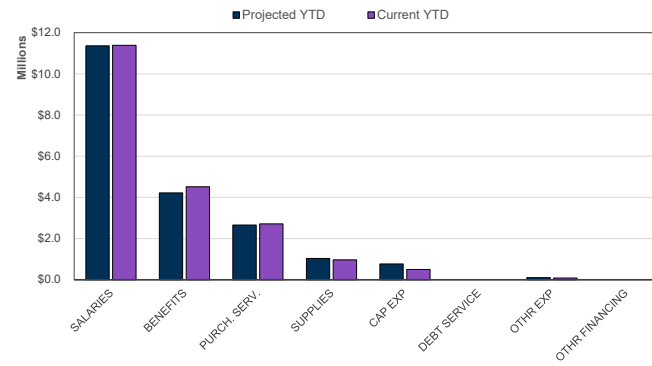
Expenditures by Object | Prior YTD vs. Current YTD



Expenditures by Fund | Budget / Projected YTD / Current YTD



Expenditures by Object | Projected YTD vs. Current YTD



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

WACONIA | December 31, 2022

REVENUE CATEGORIES			December							Current YTD vs. PYTD	December 31, 2021	December 31, 2020
	June 30, 2021	June 30, 2022	Adopted Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received			
STATE	38,867,352	40,345,099	41,108,662	39,592,933	11,716,473	29,392,189	28.50%	27.58%	30.67%	589,313	11,127,160	11,921,793
FEDERAL	2,073,894	1,700,285	825,241	1,142,892	451,506	373,735	54.71%	0.64%	44.15%	440,643	10,863	915,646
PROPERTY TAXES	7,225,981	8,137,678	9,622,244	10,492,124	5,835,962	3,786,282	60.65%	67.29%	44.27%	360,185	5,475,778	3,199,164
LOCAL SALES, INS RECOVERY & JUDGEMENTS	9,456	324,630	0	0	0	0	0.00%	2.13%	108.02%	(6,930)	6,930	10,214
SALE OF BONDS & LOANS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INCOMING TRANSFERS FROM OTH FUNDS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
LOCAL (FEES, INTEREST, ETC.)	916,025	1,343,135	1,156,510	722,016	154,681	1,001,829	13.37%	35.84%	29.56%	(326,644)	481,325	270,806
<b>TOTALS</b>	<b>49,092,708</b>	<b>51,850,827</b>	<b>52,712,657</b>	<b>51,949,965</b>	<b>18,158,622</b>	<b>34,554,035</b>	<b>34.45%</b>	<b>32.98%</b>	<b>33.24%</b>	<b>1,056,567</b>	<b>17,102,056</b>	<b>16,317,623</b>

EXPENDITURES (OBJECT SERIES)			December							Current YTD vs. PYTD	December 31, 2021	December 31, 2020
	June 30, 2021	June 30, 2022	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
SALARIES & WAGES	27,567,826	29,139,361	30,396,356	30,418,611	11,381,385	19,014,971	37.44%	36.46%	36.99%	756,745	10,624,640	10,197,639
EMPLOYEE BENEFITS	10,690,251	11,125,828	11,072,314	11,368,503	4,515,225	6,557,089	40.78%	38.67%	38.94%	212,671	4,302,554	4,162,826
PURCHASED SERVICES	5,875,417	7,238,541	6,482,299	6,537,768	2,711,987	3,770,312	41.84%	41.43%	37.74%	(287,052)	2,999,039	2,217,621
SUPPLIES	1,976,695	2,370,587	1,901,893	1,834,813	967,918	933,975	50.89%	44.97%	57.93%	(98,089)	1,066,006	1,145,118
EQUIPMENT	1,192,150	1,213,965	1,290,909	1,020,134	499,060	791,849	38.66%	43.28%	54.13%	(26,395)	525,455	645,267
DEBT SERVICE	205,445	120,056	136,287	113,961	83,267	53,020	61.10%	87.73%	67.33%	(22,059)	105,326	138,331
OTHER EXPENDITURES	269,862	150,965	322,630	293,793	90,516	232,114	28.06%	59.14%	35.76%	1,242	89,274	96,508
OTHER FINANCING USES	61,960	62,920	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
<b>TOTALS</b>	<b>47,839,606</b>	<b>51,422,224</b>	<b>51,664,688</b>	<b>51,649,582</b>	<b>20,249,358</b>	<b>31,415,330</b>	<b>39.19%</b>	<b>38.33%</b>	<b>38.89%</b>	<b>537,063</b>	<b>19,712,295</b>	<b>18,603,310</b>

EXPENDITURES (PROGRAM SERIES)			December							Current YTD vs. PYTD	December 31, 2021	December 31, 2020
	June 30, 2021	June 30, 2022	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
SITE ADMINISTRATION	1,061,869	1,026,709	1,078,818	1,121,518	525,269	553,549	48.69%	49.33%	47.19%	18,774	506,495	501,128
DISTRICT ADMINISTRATION	380,640	483,475	400,184	413,949	216,358	183,826	54.06%	41.26%	49.19%	16,865	199,493	187,230
SUPPORT SERVICES	1,814,086	1,927,332	1,897,927	1,947,251	960,165	937,762	50.59%	47.95%	53.26%	35,921	924,243	966,156
REGULAR INSTRUCTION	20,228,608	21,143,739	21,718,327	21,674,711	7,855,023	13,863,304	36.17%	34.17%	34.97%	631,026	7,223,997	7,074,005
EXTRA-CURRICULAR ACTIVITIES	1,357,464	2,084,503	1,849,702	1,479,311	445,360	1,404,342	24.08%	24.62%	14.55%	(67,885)	513,245	197,466
VOCATIONAL INSTRUCTION	584,005	457,850	552,670	533,883	175,017	377,653	31.67%	31.19%	33.62%	32,192	142,825	196,346
SPECIAL EDUCATION	9,810,623	10,227,982	10,995,494	11,024,982	3,924,777	7,070,717	35.69%	35.09%	33.70%	335,679	3,589,097	3,305,730
COMMUNITY SERVICES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INSTRUCTIONAL SUPPORT	3,098,230	3,806,134	3,562,867	3,601,374	1,749,805	1,813,062	49.11%	51.57%	52.43%	(213,140)	1,962,945	1,624,529
PUPIL SUPPORT SERVICES	3,796,083	4,310,384	4,308,269	4,307,086	1,601,812	2,706,457	37.18%	37.68%	37.13%	(22,184)	1,623,996	1,409,630
FACILITIES	5,278,542	5,588,880	4,939,930	5,045,839	2,387,614	2,552,316	48.33%	46.56%	51.72%	(214,798)	2,602,411	2,730,017
OTHER FINANCING USES	429,456	365,236	360,500	499,679	408,160	(47,660)	113.22%	115.97%	95.72%	(15,387)	423,547	411,072
<b>TOTALS</b>	<b>47,839,606</b>	<b>51,422,224</b>	<b>51,664,688</b>	<b>51,649,582</b>	<b>20,249,358</b>	<b>31,415,330</b>	<b>39.19%</b>	<b>38.33%</b>	<b>38.89%</b>	<b>537,063</b>	<b>19,712,295</b>	<b>18,603,310</b>

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

WACONIA | December 31, 2022

ACTIVITY - OTHER FUNDS				December	December	December				Current YTD vs. PYTD	December 31, 2021	December 31, 2020
	June 30, 2021	June 30, 2022	Adopted Budget	31, 2022	31, 2021	31, 2020	% of Budget Received	% of Actuals Received	% of Actuals Received			
<b>REVENUE</b>												
FOOD SERVICE	3,131,241	4,529,928	2,370,250	2,330,982	265,323	2,104,927	11.19%	30.45%	72.72%	(1,113,916)	1,379,239	2,277,013
COMMUNITY EDUCATION	2,757,648	3,446,410	3,158,933	3,712,537	2,161,287	997,646	68.42%	55.80%	51.25%	238,229	1,923,058	1,413,289
CONSTRUCTION	24,033	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	1
DEBT SERVICE	9,464,153	9,634,971	9,704,648	9,092,841	4,470,455	5,234,193	46.07%	45.62%	61.06%	75,068	4,395,387	5,779,163
TRUST	9,049	5,547	9,500	7,126	2,000	7,500	21.05%	0.00%	25.26%	2,000	0	2,286
CUSTODIAL	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INTERNAL SERVICE	370,835	414,642	447,500	428,912	225,167	222,333	50.32%	48.74%	49.29%	23,063	202,103	182,790
OPEB REVOCABLE TRUST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB IRREVOCABLE TRUST	52,573	(52,577)	75,000	87,685	16,188	58,812	21.58%	-74.47%	1.52%	(22,966)	39,155	800
OPEB DEBT SERVICE	248	0	0	(28)	(28)	28	0.00%	0.00%	56.69%	(28)	0	141
<b>TOTALS</b>	<b>15,809,780</b>	<b>17,978,922</b>	<b>15,765,831</b>	<b>15,660,055</b>	<b>7,140,391</b>	<b>8,625,440</b>	<b>45.29%</b>	<b>44.16%</b>	<b>61.07%</b>	<b>(798,550)</b>	<b>7,938,941</b>	<b>9,655,480</b>
EXPENDITURES				December	December	December				Current YTD vs. PYTD	December 31, 2021	December 31, 2020
	June 30, 2021	June 30, 2022	Adopted Budget	31, 2022	31, 2021	31, 2020	% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
<b>EXPENDITURES</b>												
FOOD SERVICE	2,195,386	2,769,635	2,492,391	2,924,678	1,434,421	1,057,970	57.55%	41.55%	40.20%	283,664	1,150,757	882,644
COMMUNITY EDUCATION	2,756,700	3,048,544	2,985,126	3,100,130	1,438,388	1,546,738	48.19%	46.14%	46.90%	31,740	1,406,647	1,292,878
CONSTRUCTION	(0)	0	0	0	0	0	0.00%	0.00%	#####	0	0	(62,485)
DEBT SERVICE	9,154,756	9,363,331	9,527,369	7,973,194	1,766,728	7,760,641	18.54%	20.08%	21.67%	(113,400)	1,880,128	1,983,428
TRUST	92,142	7,950	9,500	9,566	0	9,500	0.00%	0.00%	2.65%	0	0	2,443
CUSTODIAL	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INTERNAL SERVICE	420,816	449,231	453,500	602,649	359,814	93,686	79.34%	48.86%	88.00%	140,309	219,505	370,304
OPEB REVOCABLE TRUST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB IRREVOCABLE TRUST	291,426	232,432	230,000	145,366	942	229,058	0.41%	0.46%	0.04%	(119)	1,061	125
OPEB DEBT SERVICE	73,957	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
<b>TOTALS</b>	<b>14,985,183</b>	<b>15,871,123</b>	<b>15,697,886</b>	<b>14,755,582</b>	<b>5,000,292</b>	<b>10,697,594</b>	<b>31.85%</b>	<b>29.35%</b>	<b>29.83%</b>	<b>342,194</b>	<b>4,658,098</b>	<b>4,469,337</b>
SUMMARY - ALL FUNDS				December	December	December				Current YTD vs. PYTD	December 31, 2021	December 31, 2020
	June 30, 2021	June 30, 2022	Adopted Budget	31, 2022	31, 2021	31, 2020	% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
<b>SUMMARY</b>												
REVENUE	64,902,488	69,829,749	68,478,488	67,610,020	25,299,013	43,179,475	36.94%	35.86%	40.02%	258,017	25,040,997	25,973,103
EXPENDITURES	62,824,789	67,293,347	67,362,574	66,405,165	25,249,650	42,112,924	37.48%	36.22%	36.73%	879,257	24,370,393	23,072,647
SPENDING VARIANCE	2,077,699	2,536,402	1,115,914	1,204,855	49,364	N/A	N/A	N/A	N/A	(621,240)	670,604	2,900,456

# WACONIA PUBLIC SCHOOLS

## ENROLLMENT ANALYSIS

### Fiscal Year 22-23

MONTHS REPORTED: 5

<b>REGULAR ED</b>																			
BEG OF MONTH	REG K	HD-K	EC	PRE-K	HK	TOTAL K	GR 1	GR 2	GR 3	GR 4	GR 5	GR 6	GR 7	GR 8	GR 9	GR 10	GR 11	GR 12	TOTALS
SEP	210		64		35	245	294	284	290	265	319	313	340	300	350	336	361	336	4,097
OCT	201		79		41	242	291	279	287	267	313	310	336	297	347	335	351	332	4,066
NOV	202		80		41	243	294	278	289	266	313	309	339	296	346	335	351	333	4,072
DEC	200		89		42	242	294	278	288	267	313	308	337	297	348	332	351	338	4,082
JAN	201		96		42	243	292	278	288	266	313	309	337	298	344	331	350	340	4,085
FEB						-													-
MAR						-													-
APR						-													-
MAY						-													-
TOTALS	1,014	-	408	-	201	1,215	1,465	1,397	1,442	1,331	1,571	1,549	1,689	1,488	1,735	1,669	1,764	1,679	20,402
AVERAGE	202.8	-	81.6	-	40.2	243.0	293.0	279.4	288.4	266.2	314.2	309.8	337.8	297.6	347.0	333.8	352.8	335.8	4,080.4
EXTENDED TIME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TUITION - OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>ALC</b>																			
MONTH	REG K	HD-K	EC	PRE-K	HK	TOTAL K	Gr. 1	Gr. 2	Gr. 3	Gr. 4	Gr. 5	Gr. 6	Gr. 7	Gr. 8	Gr. 9	Gr.10	Gr. 11	Gr. 12	TOTALS
SEP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.00	19.00	26.00
OCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8.00	19.00	27.00
NOV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9.00	17.00	26.00
DEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	9.00	15.00	26.00
JAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00	10.00	13.00	26.00
FEB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JUN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.00	43.00	83.00	131.00
AVERAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.0	43.0	83.0	131.0
SEAT COUNT TO ADM ADJ. FACTOR	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
ALC ADJUSTED ADM'S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.0	43.0	83.0	131.0
AVG TOTALS	202.8	-	81.6	-	40.2	243.0	293.0	279.4	288.4	266.2	314.2	309.8	337.8	297.6	347.0	338.8	395.8	418.8	4,211.4

7. **ACTION ITEMS**

7.A. SOD Plan Approval

**Presenter:** Ra Chhoth,  
Director of Finance &  
Operations



## Waconia Public Schools - ISD #110

### Special Operating Plan Narrative for Statutory Operating Debt

#### **Section 1: Introduction and Explanation of Current SOD Position**

Waconia Public Schools - ISD 110 was in Statutory Operating Debt as of June 30, 2022, financial audit by - 10.29%. The unrestricted operating fund balance was negative by \$5,027,451.

#### **1.1 Fund Balance History:**

Waconia Public Schools has had a history of strong fund balances going back to 2010 when the General Fund unassigned fund balance was at \$3,691,113. From that point through the year ending 6/30/2016 the fund balance remained strong and reached a high in 2012 of \$4,818,896 with slight declines after that. The 6/30/2016 unassigned fund balance was \$3,390,442 even while experiencing a slight decline that year of \$313,960. Since that point the district had a decline in the 2017 fiscal year of \$1,336,354 to an ending fund balance of \$2,033,058. Then in the 2018 fiscal year, the fund balance took a sharp decline of \$3,836,362 to (\$1,751,938). This trend continued in the 2019 fiscal year pushing the deficit further down to \$6,435,564 or -15.47%. This was slightly better than was expected in the prior year SOD report of \$6,493,944 or -15.64%. In the 2020 fiscal year the district made some improvements to its deficit fund balance and ended the year at a deficit of -\$6,218,593 or -15.12%. For fiscal year 2021 the district unassigned fund balance was -5,207,471 or -11.80%. In the fiscal year just ended, June 30, 2022, the district made small improvements to its deficit fund balance and ended the year at a deficit of -\$5,027,451 or -10.29%.

#### **1.2 Fund Balance Decline:**

The district had been deficit spending in anticipation of running an operating referendum campaign in the fall of 2018. There were increases in Special Education expenditures in conjunction with Capital Spending for facilities. What was not anticipated was the stagnant growth due to the Covid Pandemic. The new special education funding formula resulted in unforeseen consequences that negatively impacted many school districts in the state, including ISD 110.

#### **1.3 Major Factors Impacting the District:**

Districts such as Waconia are bearing more and more of the increased costs for these mandated special education programs. In addition to special education costs, increasing contractual costs for providing services to our student population are putting major strains on our scarce resources. Costs such as higher energy usages, are putting additional strains on the general fund.

#### **1.4 Planning for the Future**

As of July 1 2022, new management has taken leadership roles for Waconia Public Schools. The

Superintendent and the Director of Finance and Operations are working on rebuilding the fund balance in close cooperation with the school board. Four new board members have joined ISD 110 since January 1 2023. A budget review and reduction process is in place to have all stakeholder voices heard as the challenge to get ISD 110 out of statutory operating debt is a primary concern for the community at large. ISD 110 is expecting to make strategic decisions on future staffing needs due to stagnant growth, while also balancing excellence in education for all students.

## **Section 2: Budget Development and Financial Management Process**

Budget development has traditionally been the job of the Superintendent and the Director of Finance and Operations with input from staff and school board members.

### **2.1 Student Enrollment Projections:**

The Director of Finance and Operations presents enrollment projections monthly to the school board. Enrollment updates and projections for coming years are presented in June with the preliminary budget. The Director of Finance and Operations consults with the MARSS coordinator to make these projections. Projections for future years are based mainly on census projections, with adjustments made for potential students enrolling in or out of the district.

### **2.2 Unrestricted Revenue Projections:**

The District prepares a preliminary budget for the school board approval every June. That process starts in the fall of the previous year with the preliminary levy cycle. We utilize a variety of tools to project revenue including the state What-If spreadsheets and the levy documents. The tool most used is the state revenue projection model. That spreadsheet has proven to be the most reliable tool in projecting revenues for both the current and the future year being budgeted.

### **2.3 Restricted Revenue Projections:**

Projections for federal grants such as Title I and Title II have been made based on the previous year's allocations and entitlement amounts listed in the State SERVS system. State revenues relating to statutory reserves are made from the levy sheets that are adopted in December. The state's revenue projection model is used in projecting these revenues as well. The budget is revised after the audit is approved mid-year and these projections are updated based on their values in the State SERVS system.

### **2.4 Staffing:**

A new process to help refine the budgetary process was introduced this year with the new Superintendent and new Finance Director. Waconia Public Schools Resources in Education Planning (WREAP) addresses the budget shortfall by gathering inputs from all stakeholders to look for efficient and creative strategies to help align the current reality of the districts to the limited resources of the district.. In January of 2023 the administrative team met to analyze budget items and explore ways to reduce expenses with minimal impact to programs that serve our student population. The WREAP timeline is attached to this memo. The approved recommendations are used in developing the next year's budget.

### **2.5 Expenditure Projections for Unrestricted Expenditures:**

Projections are made by reviewing the previous year's budget, and looking at what was actually spent versus what was budgeted. We reviewed our 2022-2023 budget to determine the accuracy of our 2022-2023 preliminary budget. Adjustments were made to the 2022-2023 budget as needed. District staff is currently in the process of developing the 2023-2024 budget.

### **2.6 Expenditure Projection for Restricted Expenditures:**

The same process is used for these projections as with the unrestricted expenditures.

## **2.7 Contingency Budgeting:**

For many years, we were budgeting an expected surplus in revenue over expenditures, and we had built up our fund balance to about 17%. In the past few years the fund balance has made a dramatic downward turn and has decreased to the point where we are in SOD. The school board has adopted a fund balance policy which states we would strive to maintain a minimum unassigned general fund balance of 5% of the annual General Fund Operating Budget.

## **2.8 School Board and Administration Role in Budgeting Process:**

The process of developing the budget is mainly the responsibility of the Director of Finance and Operations and the Superintendent, with input from staff, administration, and school board. The district is currently implementing a budget process label Waconia Resources in Education Allocation Planning (WREAP). Inputs from all stakeholders are heard and district leadership are reviewing efficient planning for the next budget cycle FY 23-24.



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## **2.9 Mid-Year Budget Revisions:**

District staff make mid-year budget revisions after the audit is approved. This typically occurs in February of each year. The budgets are again revised in June of each year along with the preliminary budget for the following year. Both of these budget revisions are presented to the school board for review and approval.

## **Section 3: Financial Monitoring, Processes and Procedures**

This is the responsibility of the Director of Finance and Operations and the Superintendent with the input of the school board finance committee.

### **3.1 School Board Finance Committee:**

The finance committee meets monthly and includes the Superintendent and the Director of Finance and Operations. The role of the finance committee is to review financial matters.

### **3.2. Administrative approval of expenditures:**

Staff needs to get administrative approval before any orders are placed. All expenditures are approved initially by their direct administrative team members and then finally approved by either the Director of Finance and Operations or the Superintendent.

### **3.3 Administrative Approval of Journal Entries:**

The Controller prepares any journal entries needed and the Director of Finance and Operations reviews and approves those journal entries.

### **3.4 School board approval of expenditures:**

All expenditures are approved by the school board at their regular monthly meetings when they review and approve the bills. Sometimes, bills are questioned, and the administration provides further detail of questioned bills to the board.

#110 Waconia

SPECIAL OPERATING PLAN SUMMARY

GENERAL FUND 01

	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
	Base Year	Budget Yr			
<b>Unreserved Revenues</b>					
Base revenue = Prior Year Revenue		47,230,274	48,939,011	49,444,113	49,381,798
General Ed Revenue change due to enrollment change		(136,017)	248,923	(18,707)	221,118
General Ed Revenue change due to basic formula allowance change		595,357	0	0	0
Decreasing enrollment revenue - This is \$0 if increasing enrollment		35,008	0	4,815	0
Referendum Revenue change		149,482	256,179	(48,423)	31,300
Other revenue changes		1,064,908	0	0	0
<b>Total Unreserved Revenues</b>	47,230,274	48,939,011	49,444,113	49,381,798	49,634,216
<b>(Revenue % change - year to year)</b>		3.62%	1.03%	-0.13%	0.51%
<b>Unreserved Expenditures</b>					
Base = Prior year total unreserved expenditures		47,017,654	47,017,654	45,078,773	45,078,773
Change in Unreserved Expenditures		0	(1,938,881)	0	0
<b>Total unreserved expenditures</b>	<b>47,017,654</b>	<b>47,017,654</b>	<b>45,078,773</b>	<b>45,078,773</b>	<b>45,078,773</b>
% Change in Total Unreserved Expenditures		0.00%	-4.12%	0.00%	0.00%
<b>Revenue Over/(Under) Expenditures</b>	<b>212,620</b>	<b>1,921,357</b>	<b>4,365,340</b>	<b>4,303,025</b>	<b>4,555,443</b>
<b>Prior Year Ending Fund Unreserved Balance</b>	<b>(5,051,932)</b>	<b>(4,839,312)</b>	<b>(2,917,955)</b>	<b>1,447,385</b>	<b>5,750,410</b>
<b>Unreserved fund balance (\$) (numerator for SOD Calc)</b>	<b>(4,839,312)</b>	<b>(2,917,955)</b>	<b>1,447,385</b>	<b>5,750,410</b>	<b>10,305,852</b>
<b>Unreserved fund balance (%)</b>	<b>-10.29%</b>	<b>-6.21%</b>	<b>3.21%</b>	<b>12.76%</b>	<b>22.86%</b>

7.B. Budget Revision

**Presenter:** Ra Chhoth,  
Director of Finance &  
Operations

# **Waconia Public Schools**

## **Independent School District #110**

Serving the Communities of Minnetrista, New Germany,

St. Bonifacius, Victoria and Waconia

### **2022-2023**

## **Revised Budget**

**January 30, 2023**

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**Waconia Public Schools  
Independent School District #110  
School Board and Administration  
January 30, 2023**

**School Board**

<b>Name</b>	<b>Board Term Expires</b>	<b>Board Position</b>
Dana Geller	12/31/24	Chairperson
Luke DeBoer	12/31/24	Vice-Chairperson/Clerk
Alycia Myers	12/31/24	Treasurer
Melanie Hagen	12/31/26	Director
Kimberly Kelzer-Breeden	12/31/26	Director
Jesse Bergstrom	12/31/26	Director
Kelly Amott	12/31/26	Director

**Administration**

Brian Gersich	Superintendent
Ra Chhoth	Director of Finance and Operations
District Offices:	Independent School District No. 110 Waconia Public Schools 512 Industrial Boulevard Waconia, MN 55387 (952) 442-0600

# **BUDGET OVERVIEW**

## **THE DISTRICT**

The legal name of the District is Independent School District Number 110 and is often referred to as Waconia Public Schools. The District, an outer ring Minneapolis suburban school district, serves a general population of approximately 23,000 and covers an area of about 99 square miles. The District owns and operates facilities in the city of Waconia. The District has one senior high school, one middle school, three elementary schools and one multipurpose facility which serves approximately 4,000 students.

The laws of the State of Minnesota give the authority to direct the District's business operations and educational functions to the District's School Board whose members are elected officials. The School Board has the authority to levy taxes, set fees, approve budgets, and staff positions along with other business and educational functions without prior approval from any other governmental unit. However, there are limits set in state statute. The amount of the levy components is either voter approved, derived from formulas set in statute or approved by the Minnesota Department of Education under guidelines set in statute. The School Board does have the authority to not levy the maximum levy permitted but in certain instances this causes a proportionate decrease in related state aid which is determined by the state legislature. The School Board does not have the authority to set the market value of property within the District nor to arbitrarily levy amounts needed to cover its expenditures. The expenditure budget must stay within predetermined revenue parameters determined through statutory formulas or reduce its fund balance or cut expenditures. The School Board can increase fees for those fees authorized in statute and seek grants. The School Board can issue debt with prior District voter approval. The Minnesota Department of Education does have some oversight responsibility over the District that is generally related to compliance and approval of certain laws and procedures. The School Board is responsible for the fiscal health of the District and the educational development of its students.

## **BUDGET POLICIES, DEVELOPMENT, ADMINISTRATION AND MANAGEMENT**

The Waconia Public School District's fiscal year commences July 1 of each year, which is consistent with most school districts and is law in Minnesota. The School Board, by law, must have a budget adopted for the upcoming fiscal year prior to July 1. Budgeting is a difficult process since many decisions regarding revenue are determined by the state legislature, which often doesn't adjourn until the middle to the end of May.

The budget sets forth the financial plan for the forthcoming fiscal year. It is based on the projected financial needs of the District to allocate limited resources in the best possible way to give the best educational opportunities to students. The budget process starts with the development of the plan and timeline with completion and adoption in May or June. The plan is disseminated to board members and administration and the preparation of the budget is implemented. The process begins in July of the preceding fiscal year as this is when tax levy planning starts. Several levy components such as the lease levy, Long-Term Facilities Maintenance and health & safety levy need to be completed in July so that the Department of Education has time to study and approve the amounts for the proposed levy process in September. The proposed tax levy is approved by the School Board in September so that the county has time to inform taxpayers of their total tax impact in November. Taxpayers have an opportunity to express their concerns about their tax burden during hearings that take place in December. The board can then adjust the levy to reflect taxpayers concerns but must adopt the final levy in December. The board cannot increase the levy above the proposed amount without meeting certain exceptions such as a voter approved levy referendum.

The administration reviews enrollment projections and determines staffing levels needed for the forthcoming year. A preliminary financial forecast is then prepared by the Director of Finance and Operations.

The budget process continues and involves staff at all levels as they inform administration of their needs and anticipated expenditures. These requests are then reviewed by their budget administrator who determines their appropriateness and if appropriate includes them in his/her budget. Each building principal is allocated an amount for supplies, materials and equipment, based on student enrollment of that building, which he/she must allocate to those accounts under his/her control. When each administrator has his/her budget assembled he/she forwards it to the business office where it is entered into the finance system.

The finance department staff, along with the Director of Finance and Operations, prepares the salary and benefits budget and updates this data in to the financial system. Staff in the finance department review the data forwarded by each budget administrator and makes any necessary corrections. Preliminary budgets are compiled and presented to the School Board. The School Board considers these preliminary budgets, makes recommendations and changes, and adopts the final budget in June.

The budget is then implemented and administered. Administrators are responsible for approving purchase requisitions from their buildings or areas of responsibility. They must remain within the budget constraints and monitor their budgets from periodic reports they receive from the finance department. They also have the ability to review their budgets online through their computer terminal. The Director of Finance and Operations has responsibility for the financial integrity of the District. The finance department continuously monitors the availability of funds, the proper code classification, the maintenance of the coding structure and compliance with legal purchasing directives. All bids must be authorized and approved by the School Board. The revenue and expenditure budgets are monitored and changed as conditions change. All revisions to the budget are approved by the School Board.

Independent auditors audit the District's financial operations annually. An audited Comprehensive Annual Financial Report is presented to the board annually, which evaluates the District's results of operations. The District has a finance advisory committee that advises the board on financial matters.

## **FINANCIAL STRUCTURE**

The financial activity of the District is accounted for in several funds. Each fund is an independent accounting entity having its own set of accounts, assets, liabilities, fund balances, revenues and expenditures. The District uses nine funds: General, Food Service, Community Service, Building Construction, Debt Service, Trust, Internal Service, OPEB Irrevocable Trust, and OPEB Debt Service.

### **FUND DESCRIPTION**

#### **GENERAL FUND**

The General Fund is used to account for K-12 educational activities; instructional and student support programs; expenditures for the superintendent; administration; normal operations and maintenance; pupil transportation; capital expenditures; and legal expenditures not specifically designated to be accounted for in any other fund. A district may use General Fund revenues for capital purposes except when the requirements for a specific categorical revenue state that it may not be used for capital purchases.

#### **Transportation Services**

The General Fund is also used to show all financial activities of the District's pupil transportation program. Chargebacks must be made against other operating funds when appropriate.

#### **Capital Expenditures**

Revenue for total operating capital, the capital lease levy and revenue from bonds for certain capital facilities must be recorded in the reserve for operating capital in the General Fund. Revenue for Long-Term Facilities Maintenance must be recorded in the Reserves for these purposes in the General Fund.

Capital expenditures may be made from either the Unreserved General Fund, or from one of the appropriate reserves in the General Fund.

#### **Miscellaneous General Provisions**

If the unreserved fund balance in the Child Nutrition or Community Service Fund is in deficit, the deficit may be eliminated by a transfer from the General Fund (M.S. 121.912). See the following description of each fund to determine when a fund transfer is required. Such a transfer requires School Board action.

Extra-curricular activities under the control of the School Board must be recorded in the General Fund (M.S. 123.38, Subd. 2).

## **FOOD SERVICE FUND**

The Food Service Fund is used to record financial activities of a school district's food service program. Food service includes activities for the purpose of preparation and service of milk, meals and snacks in connection with school and community service activities.

All expenditures relating to meal preparation must be recorded in the Food Service Fund. Eligible expenditures include application processing, meal accountability, food preparation, meal service and kitchen custodial service (M.S. 124.646, Subd. 4 (c)).

Generally excluded from the Food Service Fund are the costs of lunchroom supervision, lunchroom custodial services, lunchroom utilities, or any other administrative costs that are the responsibility of the General Fund. These costs may only be included if a surplus exists in the Food Service Fund at the end of a fiscal year for three successive years. A district may then reclassify these costs for the third fiscal year, not to exceed the amount of the surplus in the Food Service Fund (M.S. 124.646, Subd. 4 (h)).

Capital expenditures may be made from the Food Service Fund only if (1) the Food Service Fund's year-end unreserved fund balance is greater than the cost of the equipment to be purchased, and (2) prior approval has been obtained from the Minnesota Department of Education - Food and Nutrition Services when applicable. If these conditions are not met, then the equipment may only be purchased from the General Fund (M.S. 124.646, Subd. 4 (d)).

If a deficit in the Food Service Fund exists on June 30, and if that deficit is not eliminated by operations during the following year, it must then be eliminated by a permanent fund transfer from the General Fund. As an alternative to a fund transfer, a district may incur a deficit for up to three years without making the permanent transfer if the district submits to the Minnesota Department of Education - Food and Nutrition Services, by January 1 of the second fiscal year, a plan for eliminating the deficit at the end of the third fiscal year (M.S. 124.646, Subd. 4 (g)).

## **COMMUNITY SERVICE FUND**

The Community Service Fund is used to record all financial activities of the Community Service program. The Community Service Fund for Waconia is currently comprised of four components, each with its own fund balance. The four components are Community Service, Community Education, Early Childhood Family Education (ECFE), and School Readiness.

Community Education includes only those activities authorized in M.S. 124D.19. The focus of these activities is enrichment programs for any age level that are not part of the K-12 education program. This section may also be used for K-12 summer school enrichment activities which, although educational in nature, are not for credit and are not required for graduation. A district may spend up to 10 percent of its community education revenue (levy, aids and fees) to purchase or lease computers and related items, equipment for instructional programs and library books used exclusively for community education (M.S. 124D.20, Subd. 8). The fund balance for Community Education is recorded in Fund Balance Code 431, Reserved for Community Education.

Early Childhood Family Education includes only activities authorized in M.S. 124D.13. The focus of these activities is to improve parenting skills of new and expectant parents, and to provide learning experiences for parents and children. The fund balance for Early Childhood Family Education is recorded in Fund Balance Account Code 432, Reserved for Early Childhood Family Education.

School Readiness includes only activities authorized in M.S. 124D.16. The focus of these activities is to prepare children to enter kindergarten. The fund balance for School Readiness is recorded in Fund Balance Account Code 444, Reserved for School Readiness.

The Community Service Fund also includes other community programs such as All Day Kindergarten, Preschool Screening, Adult Farm Management, and Nonpublic Pupil Aid programs. The fund balance for these community programs is recorded in Fund Balance Account Code 464.

When federal monies are expended for community service purposes as part of a program primarily for elementary/secondary children, the General Fund is used. Federal programs such as Adult Basic Education, which are predominately or totally directed toward adult groups, are recorded in the appropriate account of the Community Service Fund.

Funds may be transferred from the General Fund to the Community Service Fund for the employer contributions for TRA and FICA-Medicare for members of TRA who are paid from the Community Service Fund and who are not paid for by a fully funded grant or special project. The funds transferred must be recorded in the specific program areas from which the employer contribution expenditures were incurred (M.S. 123B.79, Subd. 3).

## **DEBT SERVICE FUND**

The Debt Service Fund is used to record revenue and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds.

When a bond issue is sold, the school board must levy a direct general tax upon the property of the District for the payment of principal and interest on such bonds as due. The revenue from such a tax and related state aid must be separately accounted for in a Debt Service Fund (M.S. 475.61).

When an excess is accumulated in a Debt Service Fund due to interest earnings, lower than anticipated tax delinquency, or excess building funds, the levy for debt service may be reduced in whole or part as dictated by fund balances and debt retirement requirements. When there are accumulations in the fund as the process of debt repayment nears an end; the accumulations should be used to reduce debt levies. When there is any balance left in the Debt Service Fund after all obligations have been discharged, such balance shall be permanently transferred to the General Fund, with an equal levy reduction (M.S. 475.61).

Net revenue is included in this fund (revenue minus operating expenditures) from rental or lease of property not currently being used for school purposes when there is outstanding debt on the property. The net revenue should be used to reduce the Debt Service Levy in accordance with Minn. Stat. § 123B.51, Subd. 4.

Revenue from sale or reimbursement from loss of property shall be deposited in this fund if the property has outstanding bonds. Amounts in excess of the amount required to retire the bonds may remain in the Debt Service Fund or be deposited in the Balance Sheet Code 424, Restricted/Reserved for Operating Capital, in the General Fund according to Minn. Stat. § 123B.51, subdivision 6. There can be no borrowing from the Debt Service Fund. Any cash balance or investment in the Debt Service Fund is held in trust for the bondholders and must not be used to support cash deficits in other funds. Minn. Stat. § 123B.78, Subd. 4.

## **TRUST FUND**

The Trust Fund is used to record the revenues and expenditures for trust agreements where the school board has accepted the responsibility to serve as trustee. The property in the trust agreement typically comes to the district by gift. For example, a community member may create a scholarship trust to be awarded to an outstanding student every year or the local parent group may establish a trust to purchase computer equipment.

## **INTERNAL SERVICE FUND**

An internal service fund is used to account for the financing of goods or services provided by one department to another within the school district or to other governmental units on a cost-reimbursement basis. School districts are not required to use internal service funds. The most common use of an internal service fund by school districts is for self-insurance programs.

The Internal Service Fund is used to collect premiums and to pay invoices for the District's self-insured dental plan.

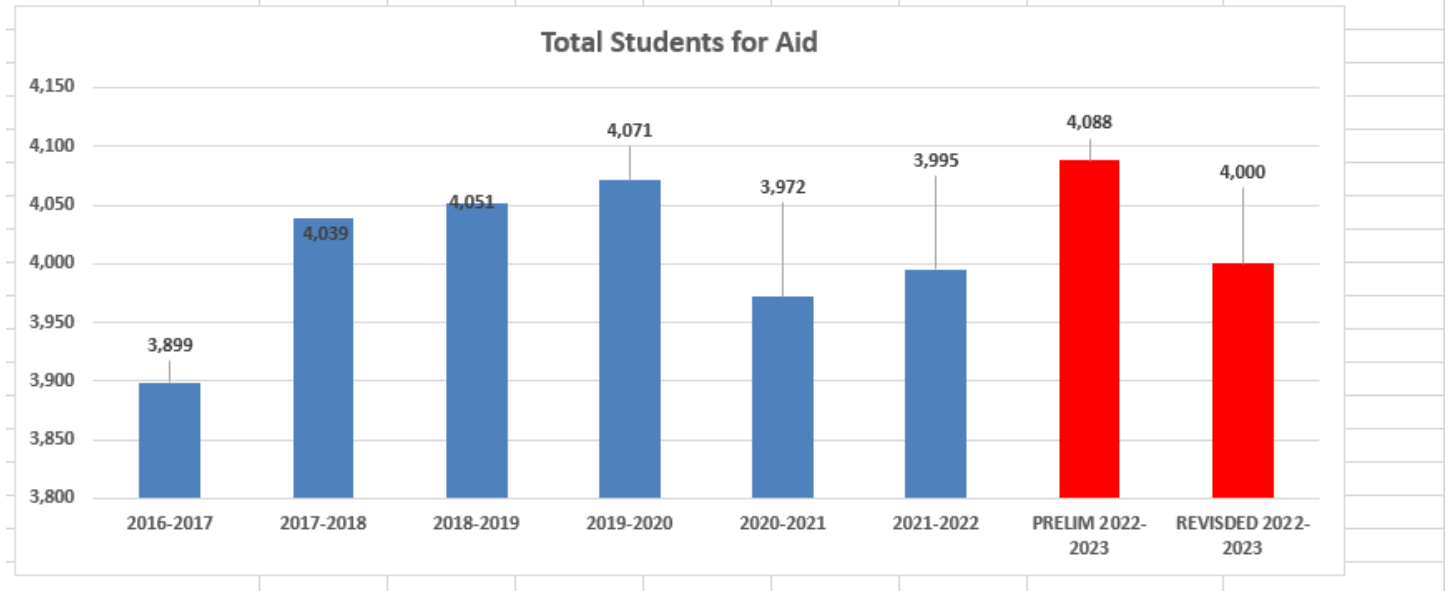
## **OPEB IRREVOCABLE TRUST FUND**

This trust fund is used for reporting resources set aside and held in an irrevocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

## ENROLLMENTS

Enrollment is a critical factor in determining revenue with approximately 95% of General Fund revenue being determined by enrollment. The following chart shows that the number of students has level slightly over the last six years. The District is conservatively estimating average daily membership of 4,000 in the 2022-2023 school year. The revised budget shows the district revising enrollment from initial forecast of 4088.

ISD #110 - Waconia Public Schools								
Enrollment History and Projection								
Average Daily Membership (ADM)								
	Actuals						Estimated	
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	PRELIM 2022-2023	REVISED 2022-2023
Elementary	2,102	2,148	2,113	2,111	2,025	2,058	2,068	2,041
Secondary	1,797	1,891	1,938	1,960	1,947	1,937	2,020	1,959
<b>Total Students for Aid</b>	<b>3,899</b>	<b>4,039</b>	<b>4,051</b>	<b>4,071</b>	<b>3,972</b>	<b>3,995</b>	<b>4,088</b>	<b>4,000</b>
Percent Change	5.41%	3.59%	0.30%	0.49%	-2.43%	0.58%	2.92%	-2.16%



Budgeted revenues and expenses will be revised to reflect actual student enrollment periodically throughout the year.

## ***Why Is This Important?***

Because the principal source of revenue to the district is the “general education basic formula”. For 2022-2023, this formula will provide the District with \$6,863 in state aid for each “pupil unit”. (A “pupil unit” is essentially one child enrolled for the entire school year, but each child in grades 7-12 is counted as more than 1 pupil unit to account for expenses for co and extra-curricular programs). Currently pupils are weighted as “pupil units” according to the following:

### **Grade Level “Pupil Unit” Weight**

Kindergarten – 1.0; Grades 1 to 6 - 1.0; Grades 7 to 12 - 1.2.

For example, since each high school student counts as 1.2 pupil units, the school district receives  $1.2 \times \$6,863$  in general education basic revenue for each high school student, or \$8,236. The general education basic aid formula is the single largest source of revenue for Waconia Public Schools, providing an estimated \$31,611,705 in 2022-2023. This comprises 63% of the District’s total general operating fund revenue for the year.

## General Fund

### Purpose

The General Fund contains all revenue and expense for the general, day-to-day operations of the school district. This includes salaries and benefits for teachers, administrators, custodians, secretaries, and paraprofessionals; instructional supplies; technology; transportation; textbooks, and money spent to operate and repair district buildings.

In some ways, it is clearer to express the general fund in terms of what it does not cover. The general fund does not cover Food Service; Community Education (including Kids Company); debt service payments on bonds issued by the District; and the cost of major construction projects financed through the issuance of bonds.

The preliminary budget for 2022-2023 contains moderate changes in staffing and programs from the previous year. The district is including a 2.00% increase in basic aid funding for the 2022-2023 School Year. The table below outlines historical per-pupil-unit funding. Please note that a change in how pupil units were calculated results in a larger formula allowance than what can be explained by looking at the simple dollar increase alone. The percentage increase shows the true picture of what has changed in state funding.

School Year	Formula Allowance	% Change from Prior Year
2011-2012	\$5,174	1.00 % Increase in Funding Formula
2012-2013	\$5,224	1.00 % Increase in Funding Formula
2013-2014	\$5,302	1.50 % Increase in Funding Formula
2014-2015	\$5,831	1.90 % Increase in Funding Formula
2015-2016	\$5,947	2.00 % Increase in Funding Formula
2016-2017	\$6,067	2.00 % Increase in Funding Formula
2017-2018	\$6,188	2.00 % Increase in Funding Formula
2018-2019	\$6,312	2.00 % Increase in Funding Formula
2019-2020	\$6,438	2.00 % Increase in Funding Formula
2020-2021	\$6,567	2.00 % Increase in Funding Formula
2021-2022	\$6,728	2.45 % Increase in Funding Formula
2022-2023	\$6,863	2.00 % Increase in Funding Formula

### Fund Balance Policy

The level of spending is set with a number of considerations in mind, but one of the chief considerations is to maintain an adequate level of reserves for unanticipated events. The district has a formal policy calling for an unassigned balance in the general fund equal to at least 5% of one year's expenditures. This balance could be considered to be the District's "savings account". Maintaining a prudent fund balance is important for the stability of the district, and is a key measure that bond rating agencies examine when assigning a credit rating to a district's bond sale.

The projected unassigned general fund balance as of June 30, 2023 is projected to be a **negative \$6,201,087**. The District is currently in statutory operating debt. The District is working with the state on a plan to reduce this negative fund balance to regain its financial health. The administration and the school board is committed to the process and is currently exploring all options in regards to improving the district's financial health.

Unanticipated events that could occur that would require the District to dip into its unrestricted fund balance include:

- Property tax delinquencies and abatements
- Enrollment fluctuations
- Unanticipated price increases for essential purchases, e.g. fuel for heating and transportation
- State revenue reductions or “aid pro-rations”
- Changes in the way the state allocates revenues to pay for required Special Education services
- Severe weather
- COVID-19 Pandemic Effects on the State Budget

## **General Fund Revenue**

Waconia Public Schools receives revenues from two primary sources: local property taxes and state funding. A relatively small amount of revenue is also received from the federal government; fees and charges, and interest income.

Waconia Public Schools revised budget revenue forecast approximately \$52,330,183 to support the general operations of the district.

### **General Education Programs**

General education revenue is a combination of several revenue categories that provide the major share of funding for school districts. Most of the general education revenue is for the general operation of the school district and is not designated by the state for a specific purpose. General education revenue is part aid and part levy, with the equity, transition, operating capital, alternative compensation and referendum portions of the general education program being equalized.

The basic general education formula for 2022-2023 is \$6,863 per pupil unit. State aid estimates are primarily based on session laws passed in 2021. The 2022 Legislative Session had not finished when the budget was completed.

Basic general education revenue plus several additional components (extended time, gifted and talented, basic skills, secondary sparsity, elementary sparsity, operating capital, long term facilities maintenance, transportation sparsity, equity revenue, training and experience, alternative compensation, transition, and referendum) make up total general education revenue. Operating capital and long term facilities maintenance revenue are treated as separate components in putting together the budget for Waconia Public Schools.

Basic revenue is also referred to as basic formula, or formula revenue. Basic revenue is calculated as the basic formula allowance (\$6,863 for 2022-2023) times the district's adjusted marginal cost pupil units (AMCPU).

AMCPU is calculated as the greater of the district's current year weighted students in average daily membership served in the district (adjusted pupil units) or the district's current year adjusted pupil units multiplied by 77 percent, plus the district's prior year weighted pupil count multiplied by 23 percent. This calculation allows districts that have declining adjusted pupil units to count 23 percent of the reduction in adjusted pupil units in their formulas for calculating current year revenue. [126C.10, 2]

## **Special Education**

### **Special Education Mandate:**

Local school districts are required by state law to provide appropriate and necessary special education to children with disabilities from birth to 21 years of age. Children with disabilities are defined in statute to include children who have a hearing impairment, visual disability, speech or language impairment, physical disability, mental disability, emotional behavioral disorder, specific learning disability, deaf/blind disability, or other health impairment. The definition of a child with a disability also includes every child under age five who needs special instruction and services, as determined by state standards, because the child has a substantial delay or an identifiable and known physical or mental condition. The mandate for service does not include pupils with short-term or temporary physical or emotional disabilities.

Special instruction and services for children with disabilities must be based on the assessment and individualized education program (IEP). The statutes and rules specify school district responsibilities for program decisions for children with disabilities and for the education of children who are placed outside the district where their parents reside. Districts are required to provide special education on a shared time basis to pupils enrolled in nonpublic schools.

### **Special Education Funding Formulas:**

School districts receive state aid and some federal aid to pay for special education services. If these funds are insufficient to pay for the costs of the programs, districts must use other general fund revenue. (Minn. Statute 125A.75-125A.79)

The 2013 Omnibus Education Finance bill modified the way Minnesota's special education services are funded for fiscal year 2014 and later. Prior to the changes, Minnesota's special education formula was considered a partial cost reimbursement formula. As the following pages describe, this formula calculated each district's authorized spending on special education services (consisting primarily of the salary costs of special education teachers and aides providing services to students with IEP's) and reimbursed the district for a portion of those costs.

During the 2013 session, Gov. Mark Dayton proposed modifying the formula to base a portion of the funding on a "census style" of funding. Under a census-funding basis, a count (census) of different types of students is made and funding is assigned for each category of disability.

The 2013 Legislature included a modified version of the governor's funding proposal. The goal of the formula is to provide some special education funding based on student characteristics and to partially move away from a cost-reimbursement formula.

For fiscal years 2014 and 2015, the new formula was being phased in and combined elements of the cost-based

special education aid formula with a cross-subsidy reduction aid based on the characteristics of the district.

Beginning in fiscal year 2016, a district is eligible for the sum of its special education-related transportation services, and the **lesser of**:

- (1) 50 percent of the district's nonfederal expenditures for the previous year;
- (2) 62 percent of the district's special education revenue computed under the old formulas; or
- (3) 56 percent of the sum of:
  - (a) the district's average daily membership times the sum of:
    - (i) \$450;
    - (ii) \$400 times the district's percent eligible for free and reduced price meals; and
    - (iii) .008 times the district's average daily membership;
  - (b) \$10,400 times the count of students with autism spectrum disorder, developmental delay, or severely multiply impaired;
  - (c) \$18,000 times the count of students who are deaf/hard of hearing or have an emotional behavioral disorder; and
  - (d) \$27,000 times the count of students who are developmentally cognitive mild-moderate, developmentally cognitive severe-profound, physically impaired, visually impaired, or deafblind.

### **Excess Cost Aid:**

For fiscal year 2016 and later, a district's special education excess cost aid equals the greater of: (1) 56 percent of the difference between the district's unreimbursed special education expenditures and 7 percent of the district's general revenue; or (2) 62 percent of the difference between the district's unreimbursed special education revenue under the former formula and 2.6 percent of general revenue.

For years prior to fiscal year 2014, excess cost aid was designed to provide additional special education funding for districts that have extremely high levels of unreimbursed special education expenses. A school district's excess cost aid was capped in much the same manner as the regular special education aid for those years. Total statewide excess cost aid was limited to a fixed amount set in statute for fiscal years 2008 to 2011, was annually inflated by 2 percent for subsequent fiscal years, and was also adjusted for the change in pupil counts for each year. Each district's initial excess cost aid is based on the difference between unreimbursed special education costs and other general education revenue. For fiscal years 2009 to 2014, initial excess cost aid equaled the greater of (1) 75 percent of the difference between the district's unreimbursed special education cost and 4.36 percent of the district's general education revenue; or (2) zero.

A district's excess cost aid is its initial excess cost aid prorated to the state total excess cost aid by multiplying the district's initial excess cost aid by the ratio of the state total excess cost aid to initial (uncapped) state total excess cost aid.

### **Special Education Summary**

Special Education funding is one of the most complex funding mechanisms used by the State of Minnesota. The new funding formulas have resulted in a large shift in mandated expenses for Waconia Public Schools. This funding shift will require ISD 110 to either make reductions in programs normally funded with general education revenue, increase operating revenue through an additional operating levy or a combination of both. Changes in the funding formula at the state level in the current year appear to give some relief from the problem. More help is needed at the legislative level in the coming years in order to get this funding mechanism corrected.

## Federal Programs

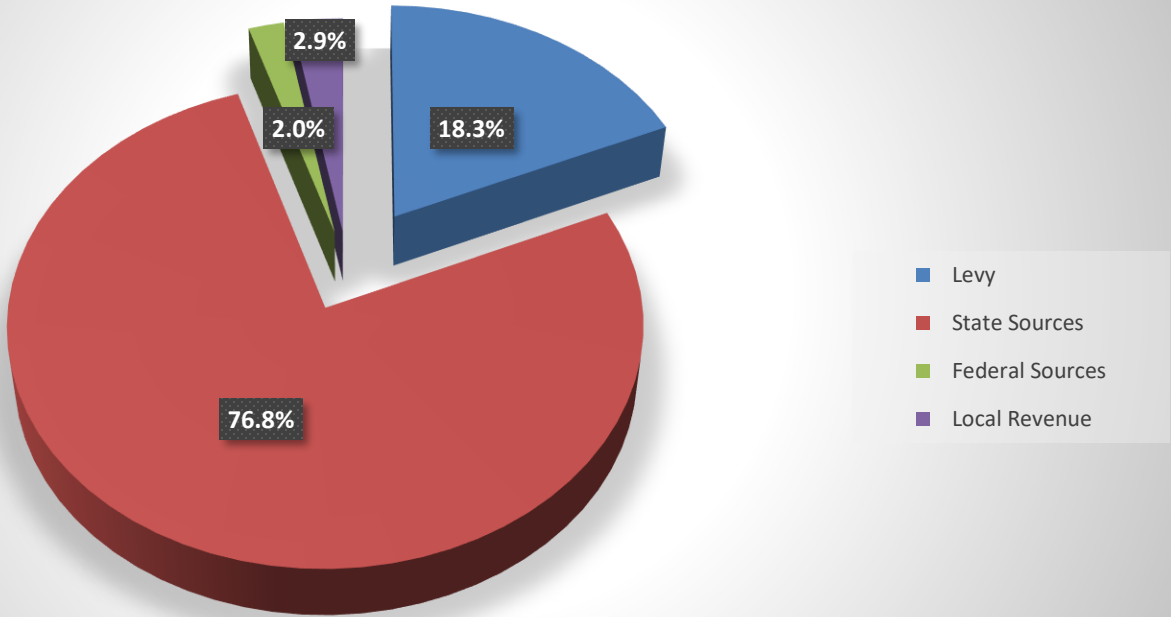
Federal funding is generally provided to supplement the costs of providing instructional services in specific vocational, adult, and special education programs for educationally or economically disadvantaged students. Federal funds are a relatively modest revenue source for the general fund, but significant for target population groups.

## Where Does the Money Come From?

As the pie chart below shows, most general fund revenue for Waconia Schools is state aid 76.8%. The second largest portion – 18.3%, comes from local revenues, fees, admission charges, earnings on investments, and property taxes assessed on property within the District. Finally, federal aid provides 2% of general fund revenue. Both state aid and local property tax revenues are strictly controlled by the state.

<b>REVENUES:</b>	<b>2021-2022</b>	<b>%</b>	<b>2022-2023</b>	<b>%</b>
Levy	\$ 9,005,325	17.2%	\$ 9,593,599	18.3%
State Sources	39,769,178	76.0%	40,186,557	76.8%
Federal Sources	1,625,476	3.1%	1,041,247	2.0%
Local Revenue	1,896,009	3.6%	1,508,780	2.9%
<b>TOTAL REVENUES</b>	<b>\$ 52,295,988</b>	<b>100.0%</b>	<b>\$ 52,330,183</b>	<b>100.0%</b>

# 2022-2023 Revenues by Source Code Budget



## **General Fund Expenditures by Object Code**

### **Allocations**

Amounts distributed to schools and other offices for supplies and similar expenses remained the same as in the prior year.

### **Expenditures by Category 2022-2023**

The school district budget consists of the following types of expenditures. About 81 cents of each dollar will be spent for salaries and employee benefits.

### **Salaries (\$30,361,238\)**

Regular salary related to personnel positions, extra-curricular assignments, overtime, substitute costs.

### **Employee Benefits (\$12,073,288)**

Health, Dental, Life, Long-term disability, workers' compensation, retirement plans and recording of post-retirement benefits for current employees.

### **Purchased Services (\$7,356,448)**

Includes utilities, consultants, postage, insurance, repair and maintenance services, transportation contracts, travel/conferences, payments to other districts and tuition.

### **Supplies & Materials (\$2,143,500)**

Textbooks, instructional supplies, office and custodial supplies, computer software, and related copier costs. Includes fuel for buildings.

### **Capital Expenditures (\$1,254,743)**

Capital expenditures consist of expenditures for acquisition, additions, or improvement of a capital asset, which may include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, and equipment.

### **Debt Service Expenses (\$122,287)**

Debt service expenses relate mainly to the costs of the short term borrowing the district is undertaking at this time.

### **Miscellaneous and Other expenditures (\$223,916)**

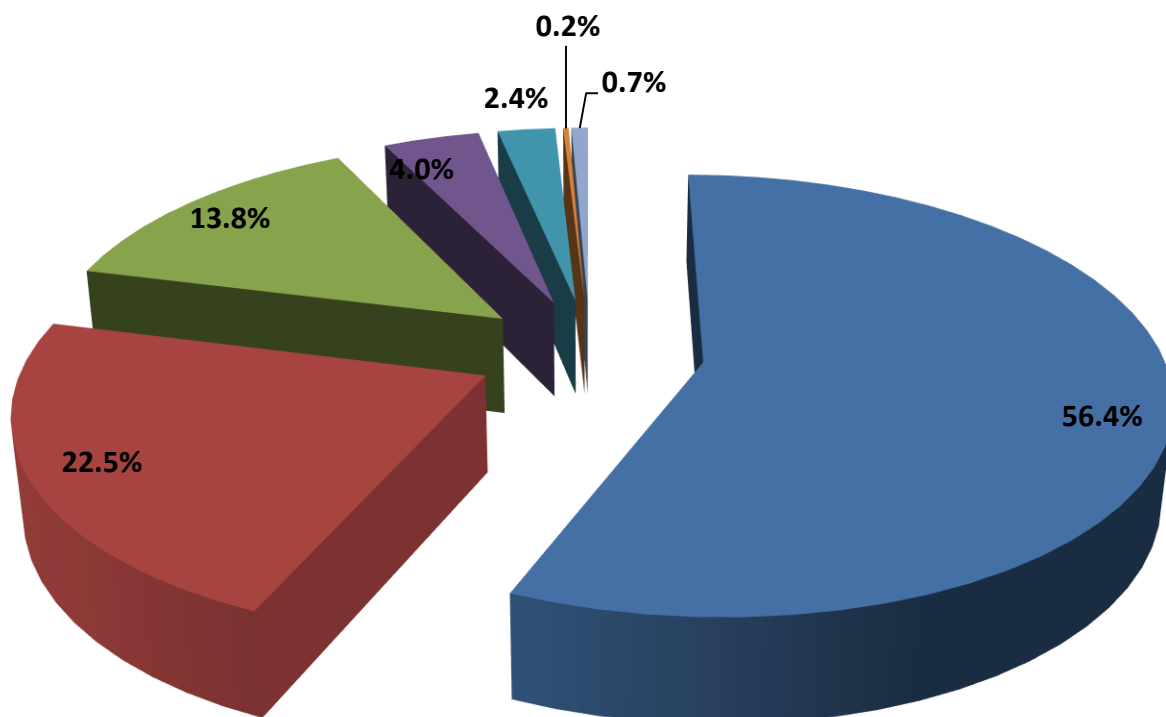
Includes all expenses that cannot be classified as above.

## General Fund Expenditures by Object Code

<b>EXPENDITURES:</b>	<b>2021-2022</b>	<b>%</b>	<b>2022-2023</b>	<b>%</b>
Salaries and Wages	\$ 29,297,583	57.1%	\$ 30,316,238	56.4%
Employee Benefits	10,951,351	21.4%	12,073,288	22.5%
Purchased Services	6,606,285	12.9%	7,401,448	13.8%
Supplies and Materials	2,614,049	5.1%	2,143,500	4.0%
Capital Expenditures	1,288,398	2.5%	1,284,743	2.4%
Debt Service Expenditures	136,287	0.3%	122,287	0.2%
Other Expenditures	393,786	0.8%	366,649	0.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 51,287,739</b>	<b>100.0%</b>	<b>\$ 53,708,153</b>	<b>100.0%</b>

### 2022-2023 Expenditures by Object Code Budget

- Salaries and Wages
- Employee Benefits
- Purchased Services
- Supplies and Materials
- Capital Expenditures
- Debt Service Expenditures
- Other Expenditures



## **General Fund Expenditures by Program Code**

**ADMINISTRATION:** These programs include all costs for general administration, instructional administration and school site administration for the school district. Administrative services are defined as those provided by head administrators who are in charge of instructional or instruction-related units. This includes the school board, superintendent, principals, assistant superintendents, and directors of instructional areas. Included are the costs of their immediate offices, including those individuals in direct support of the administrator. This series does not include administrators of non-instructional activities such as the business manager, food service manager, or director of buildings and grounds.

**DISTRICT SUPPORT SERVICES:** Consists of activities related to general administrative support not listed above. This area covers federal programs, human resources, government relations, school elections, and miscellaneous district administration not otherwise classified.

**ELEMENTARY AND SECONDARY REGULAR INSTRUCTION:** Consists of all activities dealing directly with the teaching of pupils, the interaction between teachers and pupils in the classroom and co-curricular activities at the kindergarten, elementary and secondary levels.

**VOCATIONAL INSTRUCTION:** Courses and activities that develop knowledge, skills, attitudes and behavioral characteristics for students seeking career exploration and employability.

**SPECIAL EDUCATION INSTRUCTION:** Activities providing learning experiences for pupils of any age who, because of certain atypical characteristics or conditions, need, or who would benefit by, educational programs different from those provided pupils in regular or vocational instruction.

**INSTRUCTIONAL SUPPORT SERVICES:** Activities for assisting the instructional staff with the content and process of providing learning experiences for pupils in kindergarten through twelfth grade.

**PUPIL SUPPORT SERVICES:** Includes all services provided to pupils who do not qualify to be classified as instructional services (counseling/guidance, health, psychological, social work, transportation, other)

**SITES & BUILDINGS:** Activities related to the acquisition, operation, maintenance, repair and remodeling of all physical plant, facilities and grounds of the school district.

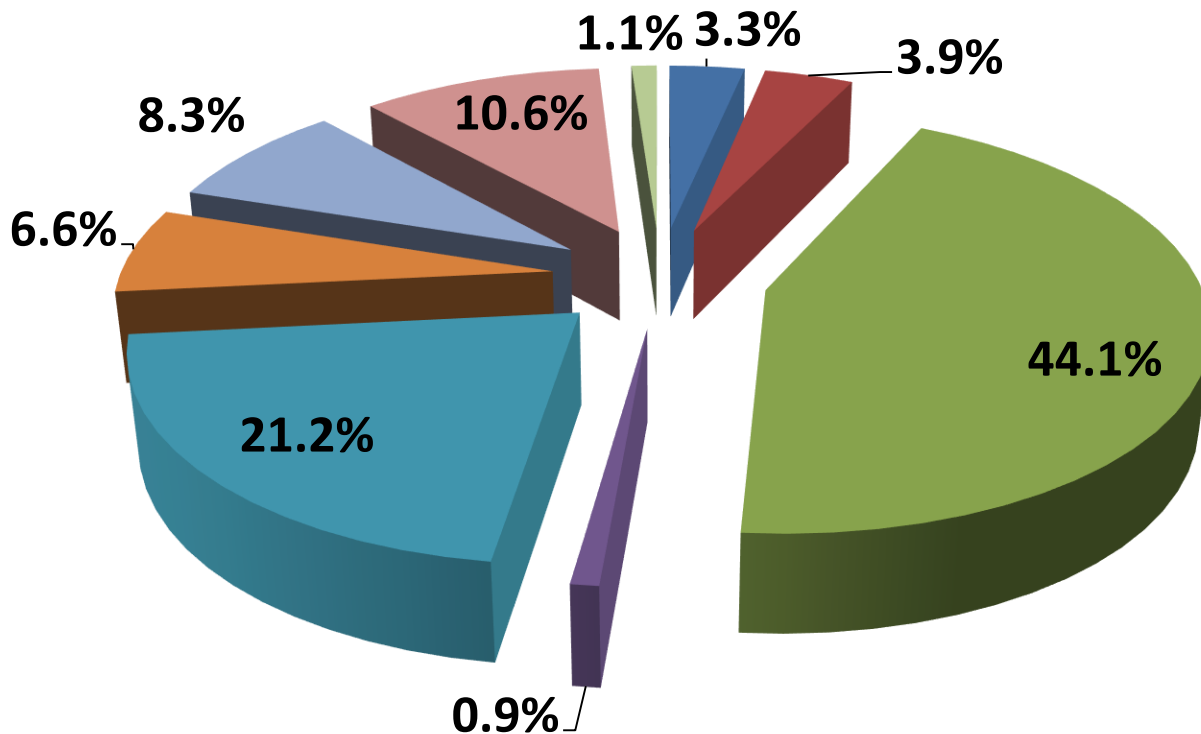
**FISCAL & OTHER FIXED COSTS:** Fiscal and fixed cost activities that are not recorded elsewhere.

## Expenditures by Program Code

EXPENDITURES:	2021-2022	%	2022-2023	%
ADMINISTRATION	\$ 1,457,523	2.8%	1,780,177.21	3.3%
DISTRICT SUPPORT SERVICES	1,869,479	3.6%	2,107,508.83	3.9%
ELEMENTARY AND SECONDARY REGULAR INSTRUCTION	23,129,917	45.1%	23,695,628.62	44.1%
VOCATIONAL INSTRUCTION	544,745	1.1%	473,845.88	0.9%
SPECIAL EDUCATION INSTRUCTION	10,213,505	19.9%	11,367,359.33	21.2%
INSTRUCTIONAL SUPPORT SERVICES	3,891,607	7.6%	3,562,869.00	6.6%
PUPIL SUPPORT SERVICES	4,580,082	8.9%	4,440,329.04	8.3%
SITES & BUILDINGS	5,240,381	10.2%	5,681,434.27	10.6%
FISCAL & OTHER FIXED COSTS	360,500	0.7%	599,000.00	1.1%
TOTAL EXPENDITURES	\$ 51,287,739	100.0%	\$ 53,708,152	100.0%

### 2022-2023 Expenditures by Program Code Budget

- ADMINISTRATION
- DISTRICT SUPPORT SERVICES
- ELEMENTARY AND SECONDARY REGULAR INSTRUCTION
- VOCATIONAL INSTRUCTION
- SPECIAL EDUCATION INSTRUCTION
- INSTRUCTIONAL SUPPORT SERVICES



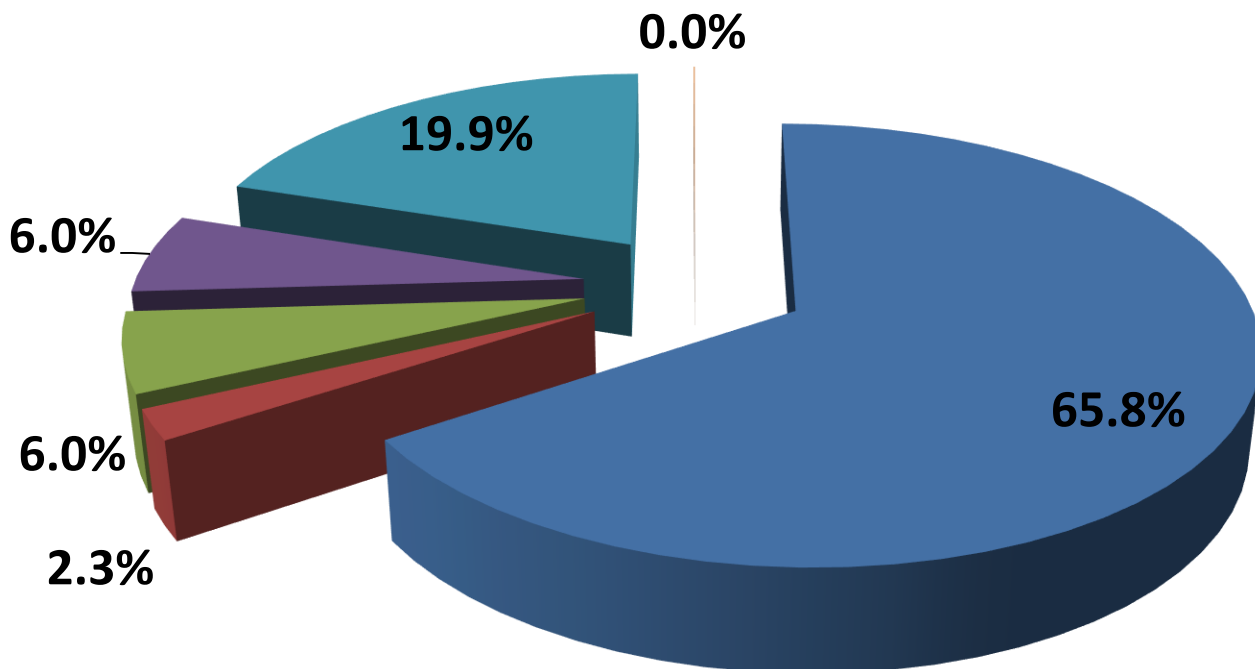
## Expenditures by Finance Code

The finance code dimension is generally used to define specific local, federal or state projects. The majority of a districts expenditures will not have a specified finance code.

<b>EXPENDITURES:</b>	<b>2021-2022</b>	<b>%</b>	<b>2022-2023</b>	<b>%</b>
Districtwide Programs	\$ 31,534,158	61.5%	\$ 33,944,105	65.8%
Federal Programs	1,641,976	3.2%	1,165,743	2.3%
State Programs	5,602,921	10.9%	3,081,368	6.0%
Transportation Programs	2,846,411	5.5%	3,077,849	6.0%
Special Education Programs	9,627,273	18.8%	10,285,497	19.9%
Levy Supported Programs	35,000	0.1%	20,622	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 51,287,739</b>	<b>100.0%</b>	<b>\$ 51,575,184</b>	<b>100.0%</b>

### 2022-2023 Expenditures by Finance Code Budget

- Districtwide Programs
- Federal Programs
- State Programs
- Transportation Programs
- Special Education Programs
- Levy Supported Programs



## **Capital Program and Long-Term Facilities Maintenance Programs**

The Capital Program has undergone many changes with the addition of a new Long-Term Facilities Maintenance Program that was passed by the legislature and signed by the Governor June 13, 2015.

Long-term Facilities Maintenance Revenue may be used for the following purposes as defined in the law:

- Deferred capital expenditures and maintenance projects necessary to prevent further erosion of facilities
- Increasing accessibility of school facilities,
- Health and Safety projects under Minnesota Statutes, Section 123B.57, including health, safety and environmental management costs associated with implementing the district's health and safety program.

To qualify for Long-Term Facilities Maintenance Revenue school districts must have a ten year plan adopted by the school board. The application must be submitted to the Minnesota Department of Education by July 31, 2022 and should include the following components:

- A spreadsheet summarizing the total planned expenditures by category for each of the next ten years.
- For districts with indoor air quality, fire alarm and suppression and asbestos abatement projects costing \$100,000 or more per site in FY 2021 or 2022, a narrative describing each project in greater detail.
- For districts with deferred maintenance projects costing \$2,000,000 or more per site in FY 2021 or 2022, a narrative describing each project in greater detail.
- A spreadsheet showing how the district plans to fund its proposed expenditures with Long-Term Facilities Maintenance revenue over the next ten years.

The District's Long Term Facilities Maintenance Plan will be submitted to the school board for approval in July.

**INDEPENDENT SCHOOL DISTRICT #110**  
**Revised General Fund Budget - Operating Fund**  
**Revenues and Expenditures by Object - Operating Capital Program Only**  
**2022-2023 with Comparative Information for years 2019-2020 through 2021-2022**

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>Revenues and Other Sources:</b>					
Local Property Tax Levies	\$ 536,456	\$ 658,767	\$ 313,112	\$ 829,262	\$ 829,262
Other Local and County Revenues	112,374	65,712	42,016	41,980	24,000
State Sources	679,297	638,974	652,597	602,869	607,030
Federal Sources	-	-	-	-	-
Sales and Other Financing Sources	-	-	-	-	-
<b>Total Revenues and Other Sources</b>	<b>\$ 1,328,127</b>	<b>\$ 1,363,453</b>	<b>\$ 1,007,725</b>	<b>\$ 1,474,110</b>	<b>\$ 1,460,292</b>
<b>Expenditures and Other Uses:</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Purchased Services	137,849	76,809	99,203	108,900	121,778
Supplies and Materials	223,987	144,150	216,984	388,290	260,213
Capital Expenditures	629,950	979,010	860,146	923,943	917,987
Debt Service	81,287	81,287	81,287	81,287	81,287
Other Expenditures and Financing Uses	68,267	79,004	98,816	100,500	94,912
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,141,340</b>	<b>\$ 1,360,260</b>	<b>\$ 1,356,436</b>	<b>\$ 1,602,920</b>	<b>\$ 1,476,177</b>
Surplus or (Deficit) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<b>\$ 186,787</b>	<b>\$ 3,193</b>	<b>\$ (348,711)</b>	<b>\$ (128,809)</b>	<b>\$ (15,885)</b>
<b>Fund Balance at the Beginning of the Year</b>	<b>\$ 430</b>	<b>\$ 187,217</b>	<b>\$ 190,410</b>	<b>\$ (158,301)</b>	<b>\$ 10,371</b>
Reserved for Operating Capital	187,217	190,410	(158,301)	(287,110)	(5,514)
<b>Fund Balance at the End of the Year</b>	<b>\$ 187,217</b>	<b>\$ 190,410</b>	<b>\$ (158,301)</b>	<b>\$ (287,110)</b>	<b>\$ (5,514)</b>

**INDEPENDENT SCHOOL DISTRICT #110**  
**Revised General Fund Budget - Operating Fund**  
**Revenues and Expenditures by Object - LTFM Program Only**  
**2022-2023 with Comparative Information for years 2019-2020 through 2021-2022**

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>Revenues and Other Sources:</b>					
Local Property Tax Levies	\$ 406,450	\$ 179,176	\$ 468,966	\$ 457,325	\$ 462,551
Other Local and County Revenues	102,286	122,647	57,266	96,736	61,218
State Sources					
Federal Sources					
Sales and Other Financing Sources	-	-	-	-	-
<b>Total Revenues and Other Sources</b>	<b>\$ 508,736</b>	<b>\$ 301,823</b>	<b>\$ 526,232</b>	<b>\$ 554,061</b>	<b>\$ 523,769</b>
<b>Expenditures and Other Uses:</b>					
Salaries and Wages	\$ 52,275	\$ 53,321	\$ 53,321	\$ 53,321	\$ 55,454
Employee Benefits	8,000	8,160	8,160	8,160	8,160
Purchased Services	137,999	94,178	122,339	234,900	228,600
Supplies and Materials	23,324	10,990	30,930	26,500	26,500
Capital Expenditures	286,635	110,049	244,805	206,500	204,949
Debt Service	-	-	-	-	-
Other Expenditures and Financing Uses	680	594	665	668	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 508,913</b>	<b>\$ 277,292</b>	<b>\$ 460,220</b>	<b>\$ 530,049</b>	<b>\$ 523,663</b>
Surplus or (Deficit) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<b>\$ (177)</b>	<b>\$ 24,531</b>	<b>\$ 66,012</b>	<b>\$ 24,012</b>	<b>\$ 106</b>
<b>Fund Balance at the Beginning of the Year</b>	<b>\$ 3,156</b>	<b>\$ 2,979</b>	<b>\$ 27,510</b>	<b>\$ 93,522</b>	<b>\$ 32,355</b>
Reserved for LTFM	2,979	27,510	93,522	117,534	32,461
<b>Fund Balance at the End of the Year</b>	<b>\$ 2,979</b>	<b>\$ 27,510</b>	<b>\$ 93,522</b>	<b>\$ 117,534</b>	<b>\$ 32,461</b>

**INDEPENDENT SCHOOL DISTRICT #110**  
**Revised General Fund Budget - Operating Fund**  
**Expenditures by Object Detail - Excluding Operating Capital and LTFM**  
**2022-2023 with Comparative Information for years 2019-2020 through 2021-2022**

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>Expenditures and Other Uses:</b>					
Licensed Teaching and Support Staff	\$ 18,496,216	\$ 18,565,839	\$ 19,587,565	\$ 20,742,820	\$ 20,883,033
Extra Curricular	571,231	624,685	689,449	728,037	618,394
Administration	2,415,102	2,430,505	2,467,360	2,494,329	2,487,845
Substitute Teachers	419,324	430,057	535,562	542,835	542,835
Clerical	1,578,870	1,469,730	1,561,459	1,594,199	1,808,794
Paraprofessionals	2,286,459	2,442,737	2,411,645	2,486,005	2,214,941
Maintenance and Custodial	1,340,992	1,378,864	1,377,439	1,430,026	1,420,166
Other Salaries and Wages	242,266	172,087	207,415	289,666	364,894
<b>Total Salaries and Wages</b>	<b>27,350,460</b>	<b>27,514,504</b>	<b>28,837,894</b>	<b>30,307,917</b>	<b>30,340,902</b>
Retirement Programs	4,668,524	4,857,965	5,220,546	5,383,609	5,087,571
Active Employee Insurance Benefits	5,096,422	5,654,927	5,750,795	6,386,519	5,774,583
Workers Compensation	217,980	169,199	130,581	215,000	192,000
Unemployment Compensation	21,638	-	80,280	80,000	10,000
<b>Total Employee Benefits</b>	<b>10,004,564</b>	<b>10,682,091</b>	<b>11,182,202</b>	<b>12,065,128</b>	<b>11,064,154</b>
Professional Service Fees	476,706	418,029	567,523	418,183	458,038
Special Ed Litigation & Tuition Bill Payments	1,157	340,145	374,767	359,000	320,000
Other Professional Services	87,573	77,087	81,740	74,040	98,300
Technology and Communications	150,913	240,521	228,987	305,125	290,339
Officials	32,704	34,293	46,915	47,800	48,207
Postage	15,577	15,227	13,510	13,755	18,195
Utilities	755,222	665,355	766,427	788,306	608,282
Property and Liability Insurance	128,183	243,338	246,047	280,000	243,500
Maintenance and Repairs	193,541	285,754	738,230	420,088	317,272
Transportation	2,985,259	2,626,802	3,187,372	3,136,753	2,922,303
Travel and Conferences	165,904	99,586	392,626	429,656	235,155
Rental and Leases	19,610	14,687	-	-	-
Advertising	6,668	6,034	50	1,000	6,250
Special Ed Contracted Services	508,019	637,573	715,198	738,941	566,080
<b>Total Purchased Services</b>	<b>5,527,036</b>	<b>5,704,431</b>	<b>7,359,392</b>	<b>7,012,648</b>	<b>6,131,921</b>
Instructional Supplies	318,688	419,548	435,486	468,509	568,553
Maintenance Supplies	212,452	116,951	182,679	195,897	234,600
Fuel for Heat, Gas and Oil	257,672	290,381	515,497	542,664	303,500
Textbooks and Workbooks and Tech Devices	41,547	180,971	520,985	60,480	36,837
Instructional Media Supplies	19,438	21,257	62,752	22,323	21,852
License Agreements	160,959	200,197	210,121	259,886	220,520
Other Supplies	172,611	590,724	198,450	178,950	221,847
<b>Total Supplies and Materials</b>	<b>1,183,367</b>	<b>1,820,029</b>	<b>2,125,970</b>	<b>1,728,710</b>	<b>1,607,709</b>
Site and Grounds Improvements	-	-	-	-	-
Equipment	1,917	9,449	20,367	6,300	17,288
Technology Hardware, Software and Repairs	4,150	(524)	3,000	3,000	5,685
Capital Leases	-	94,166	142,320	145,000	145,000
<b>Total Capital Expenditures</b>	<b>6,067</b>	<b>103,091</b>	<b>165,687</b>	<b>154,300</b>	<b>167,973</b>
Debt Service Expenses	181,602	124,159	38,769	41,000	55,000
Dues and Memberships	66,716	63,278	57,113	79,733	80,667
Miscellaneous	132,514	128,511	139,233	122,748	154,522
<b>Total Other Expenditures</b>	<b>380,832</b>	<b>315,948</b>	<b>235,115</b>	<b>243,481</b>	<b>290,189</b>
<b>Permanent Transfers</b>	<b>62,578</b>	<b>61,960</b>	<b>62,920</b>	<b>63,000</b>	<b>62,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 44,514,904</b>	<b>\$ 46,202,054</b>	<b>\$ 49,969,180</b>	<b>\$ 51,575,183</b>	<b>\$ 49,664,848</b>

**INDEPENDENT SCHOOL DISTRICT #110**  
**Revised General Fund Budget - Operating Fund**  
**Revenues and Expenditures by Object - Excluding Operating Capital and LTFM**  
**2022-2023 with Comparative Information for years 2019-2020 through 2021-2022**

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>Revenues and Other Sources:</b>					
Local Property Tax Levies	\$ 5,838,912	\$ 6,186,304	\$ 8,417,065	\$ 8,307,012	\$ 8,258,725
Other Local and County Revenues	1,047,003	1,052,046	1,542,146	1,370,064	1,204,216
State Sources	36,976,245	38,105,731	38,646,582	39,583,688	40,440,414
Federal Sources	865,974	2,073,894	2,040,900	1,041,247	825,241
Sales and Other Financing Sources	4,958	9,456	324,630	-	-
<b>Total Revenues and Other Sources</b>	<b>\$ 44,733,092</b>	<b>\$ 47,427,431</b>	<b>\$ 50,971,323</b>	<b>\$ 50,302,011</b>	<b>\$ 50,728,596</b>
<b>Expenditures and Other Uses:</b>					
Salaries and Wages	\$ 27,350,460	\$ 27,514,505	\$ 28,837,895	\$ 30,262,917	\$ 30,340,902
Employee Benefits	10,004,564	10,682,091	11,182,201	12,065,128	11,064,154
Purchased Services	5,527,036	5,704,431	7,359,394	7,057,648	6,131,921
Supplies and Materials	1,183,367	1,820,029	2,125,969	1,728,710	1,607,709
Capital Expenditures	6,067	103,091	165,687	154,300	167,973
Debt Service	181,602	124,158	38,769	41,000	55,000
Other Expenditures and Financing Uses	261,808	253,749	259,266	265,481	297,189
<b>TOTAL EXPENDITURES</b>	<b>\$ 44,514,904</b>	<b>\$ 46,202,054</b>	<b>\$ 49,969,182</b>	<b>\$ 51,575,184</b>	<b>\$ 49,664,848</b>
Surplus or (Deficit) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<b>\$ 218,188</b>	<b>\$ 1,225,377</b>	<b>\$ 1,002,142</b>	<b>\$ (1,273,173)</b>	<b>\$ 1,063,748</b>
<b>Fund Balance at the Beginning of the Year</b>	<b>\$ (1,596,748)</b>	<b>\$ (6,194,346)</b>	<b>\$ (4,968,968)</b>	<b>\$ (4,626,413)</b>	<b>\$ (3,975,935)</b>
<b>Nonspendable</b>	40,035	142,221	188,139	-	50,000
<b>Restricted/Reserved</b>					
Staff Development	-	-	-	-	-
Area Learning Center	-	2,728	-	-	-
Third Party Billing - Medical Assistance	8,583	63,767	180,363	-	15,500
Gifted and Talented	-	-	-	-	-
Basic Skills	-	-	-	-	-
Safe Schools	15,664	16,468	32,536	-	6,613
Other Purposes	-	13,318	-	-	-
<b>Unassigned</b>	<b>(6,258,628)</b>	<b>(5,207,470)</b>	<b>(5,027,451)</b>	<b>(5,899,586)</b>	<b>(2,984,300)</b>
<b>Fund Balance at the End of the Year</b>	<b>\$ (6,194,346)</b>	<b>\$ (4,968,968)</b>	<b>\$ (4,626,413)</b>	<b>\$ (5,899,586)</b>	<b>\$ (2,912,187)</b>

**INDEPENDENT SCHOOL DISTRICT #110**

**Revised General Fund Budget - Operating Fund**

**Revenues and Expenditures by Finance Code - Excluding Operating Capital and LTFM  
2022-2023 with Comparative Information for years 2019-2020 through 2021-2022**

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>Revenues and Other Sources:</b>					
Districtwide Revenues	\$ 35,430,666	\$ 35,784,054	\$ 39,552,826	\$ 39,516,435	\$ 40,356,795
Federal Supported Programs	803,632	2,073,893	2,040,900	1,041,247	825,241
State Supported Programs	2,339,486	2,132,534	2,218,220	2,163,805	2,112,887
Transportation	127,745	149,433	132,720	146,079	130,320
Special Education	5,990,520	7,222,517	7,002,701	7,409,215	7,278,122
Levy Supported Programs	41,043	65,000	23,957	25,231	25,231
<b>Total Revenues and Other Sources</b>	<b>\$ 44,733,092</b>	<b>\$ 47,427,431</b>	<b>\$ 50,971,324</b>	<b>\$ 50,302,012</b>	<b>\$ 50,728,596</b>
<b>Expenditures and Other Uses:</b>					
Districtwide Expenditures	\$ 28,349,306	\$ 28,601,689	\$ 31,760,770	\$ 33,944,105	\$ 31,726,183
Federal Supported Programs	803,806	2,060,569	1,855,223	1,165,743	1,149,465
State Supported Programs	3,778,643	3,884,274	3,329,484	3,081,368	3,736,344
Transportation	3,058,053	2,610,700	3,201,093	3,077,849	2,917,687
Special Education	8,484,053	9,019,591	9,801,990	10,285,497	10,100,169
Levy Supported Programs	41,043	25,231	20,622	20,622	35,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 44,514,904</b>	<b>\$ 46,202,054</b>	<b>\$ 49,969,182</b>	<b>\$ 51,575,184</b>	<b>\$ 49,664,848</b>
Surplus or (Deficit) of Revenues and Other Sources					
Over (Under) Expenditures and Other Uses	\$ 218,188	\$ 1,225,377	\$ 1,002,142	\$ (1,273,172)	\$ 1,063,748

**INDEPENDENT SCHOOL DISTRICT #110**

**Revised General Fund Budget - Operating Fund**

**Revenues and Expenditures by Program - Excluding Operating Capital and LTFM  
2022-2023 with Comparative Information for years 2019-2020 through 2021-2022**

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
	Audited	Audited	Audited	Revised	Preliminary
	Actuals	Actuals	Actuals	Budget	Budget
<b>Revenues and Other Sources:</b>					
Local Property Tax Levies	\$ 5,838,912	\$ 6,186,304	\$ 8,417,065	\$ 8,307,012	\$ 8,258,725
Other Local and County Revenues	1,047,003	1,052,046	\$ 1,542,146	1,370,064	1,204,216
State Sources	36,976,245	38,105,731	\$ 38,646,582	39,583,688	40,440,414
Federal Sources	865,974	2,073,894	\$ 2,040,900	1,041,247	825,241
Sales and Other Financing Sources	4,958	9,456	\$ 324,630	-	-
<b>Total Revenues and Other Sources</b>	<b>\$ 44,733,092</b>	<b>\$ 47,427,431</b>	<b>\$ 50,971,323</b>	<b>\$ 50,302,011</b>	<b>\$ 50,728,596</b>
<b>Expenditures and Other Uses:</b>					
District & School Administration	\$ 1,401,451	\$ 1,442,509	\$ 1,512,447	\$ 1,780,177	\$ 1,479,002
District Support Services	1,812,142	1,811,139	1,796,380	2,104,509	1,881,927
Elementary and Secondary Regular Instruction	20,788,760	21,272,358	22,746,751	23,039,802	23,051,501
Vocational Education Instruction	569,607	584,005	454,124	473,846	552,670
Special Education Instruction	9,280,146	9,810,623	10,739,386	11,367,359	10,995,494
Community Education and Services	-	-	-	-	-
Instructional Support Services	2,824,279	2,938,916	3,634,278	3,331,564	3,362,867
Pupil Support Services	3,978,447	3,796,084	4,273,134	4,440,329	4,308,269
Sites & Buildings	3,487,710	4,116,964	4,447,446	4,438,598	3,672,618
Fiscal & Other Fixed-Cost Programs	372,362	429,456	365,236	599,000	360,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 44,514,904</b>	<b>\$ 46,202,054</b>	<b>\$ 49,969,182</b>	<b>\$ 51,575,184</b>	<b>\$ 49,664,848</b>
Surplus or (Deficit) of Revenues and Other Sources					
Over (Under) Expenditures and Other Uses	\$ 218,188	\$ 1,225,377	\$ 1,002,141	\$ (1,273,173)	\$ 1,063,748

**INDEPENDENT SCHOOL DISTRICT #110**  
**Revised General Fund Budget - Operating Fund**  
**Expenditures by Program Detail - Excluding Operating Capital and LTFM**  
**2022-2023 with Comparative Information for years 2019-2020 through 2021-2022**

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
Board of Education	\$ 57,961	\$ 77,340	\$ 160,807	\$ 103,706	\$ 103,216
Office of the Superintendent	308,151	303,300	293,908	466,056	296,944
School Administration	1,035,339	1,061,869	1,057,731	1,210,415	1,078,842
<b>Total District and School Administration</b>	<b>1,401,451</b>	<b>1,442,509</b>	<b>1,512,446</b>	<b>1,780,177</b>	<b>1,479,002</b>
General Administrative Support	543,873	529,769	534,530	631,641	542,962
Other Administrative Support	180,083	193,900	183,962	202,094	182,598
Administrative Technology Services	344,254	340,856	341,300	391,590	349,071
Business Support Services	743,932	746,614	736,589	879,183	807,296
<b>Total District Support Services</b>	<b>1,812,142</b>	<b>1,811,139</b>	<b>1,796,381</b>	<b>2,104,509</b>	<b>1,881,927</b>
Kindergarten Education	1,267,927	1,668,734	1,438,121	1,399,415	1,500,234
Elementary Education	7,194,048	7,652,076	7,714,719	7,763,082	7,866,720
Title II, Part A	45,268	43,071	38,548	19,542	39,556
Title IV, Part A	14,225	15,775	10,000	10,150	10,000
Secondary Education	1,120,830	1,251,593	1,287,266	1,623,043	1,248,187
Art	520,767	479,906	525,750	489,944	532,123
Business	87,716	93,751	94,801	92,581	97,676
Title I	71,778	77,095	66,165	100,074	68,070
Assurance of Mastery	48,856	357	869	900	11,401
Gifted and Talented	62,416	57,964	59,963	15,054	59,209
English Learner	156,629	172,637	195,210	241,070	175,711
Language Arts	1,833,459	1,470,255	1,961,502	1,971,266	2,015,120
Title II, Part B	53,207	4,557	2,774	3,700	5,620
Foreign Language	869,124	845,555	953,682	951,890	980,165
Health, Physical Education and Recreation	1,121,500	1,163,517	1,220,677	1,255,443	1,223,359
Family Living Science	100,480	105,732	79,597	109,749	106,627
Industrial Education	128,032	129,472	176,907	212,938	193,263
Mathematics	1,626,498	1,635,475	1,659,608	1,634,711	1,776,315
Computer Science/Technology Education	105,536	105,714	3,558	3,800	20,370
Music	875,329	836,433	870,470	903,760	947,911
Natural Sciences	992,408	1,011,767	1,173,184	1,145,532	1,161,528
Social Studies	1,074,632	1,179,285	1,263,217	1,212,874	1,271,934
<b>Total Regular Instruction</b>	<b>19,370,665</b>	<b>20,000,721</b>	<b>20,796,588</b>	<b>21,160,517</b>	<b>21,311,099</b>
<b>Extracurricular Activities</b>	<b>1,418,095</b>	<b>1,271,639</b>	<b>1,950,162</b>	<b>1,875,455</b>	<b>1,740,402</b>
Agriculture Education	93,426	88,830	89,023	115,489	82,621
Family and Consumer Science	92,220	84,691	118,271	111,975	116,748
Business and Office Education	104,418	95,419	93,316	91,197	95,206
Trade & Industrial Education	279,543	315,064	153,513	155,185	258,095
<b>Total Career &amp; Technical Education Instruction</b>	<b>569,607</b>	<b>584,004</b>	<b>454,123</b>	<b>473,846</b>	<b>552,670</b>

General Special Education	1,157	1,665	36,646	20,000	5,000
Speech/Language Impaired	343,846	538,492	601,815	648,547	646,267
Developmental Cognitive Disabilities: Mild-Moderate	681,926	593,959	649,774	618,194	690,169
Developmental Cognitive Disabilities: Moderate-Severe	269,109	374,027	572,797	540,469	470,537
Physically Impaired	140,517	118,466	148,220	128,239	132,850
Deaf/Hard of Hearing	252,750	194,917	197,675	215,011	222,567
Visually Impaired	14,198	13,240	9,870	10,300	7,420
Specific Learning Disability	1,331,131	1,455,994	1,605,960	1,712,940	1,600,153
Emotional/Behavioral Disorder	851,622	1,047,018	1,017,247	918,430	1,286,763
Deaf - Blind	13,313	13,871	14,383	14,308	14,519
Other Health Disabilities	808,279	733,923	782,633	690,530	737,621
Autism Spectrum Disorders	1,762,155	1,696,858	1,907,930	2,321,073	1,828,396
Developmentally Delayed	1,027,690	1,000,191	941,834	1,115,327	1,125,622
Traumatic Brain Injury	49,621	54,264	50,346	40,818	51,051
Severely Multiply Impaired	225,373	170,923	244,388	205,667	213,988
Special Education - Three or More Disabilities	1,261,077	1,536,691	1,691,434	1,998,740	1,768,849
Special Education - ADSIS Programs	246,382	266,122	266,433	168,766	193,722
<b>Total Special Education Instruction</b>	<b>9,280,146</b>	<b>9,810,621</b>	<b>10,739,385</b>	<b>11,367,359</b>	<b>10,995,494</b>
General Instructional Support	729,972	729,320	709,337	688,165	1,009,183
Curriculum Development	677,984	630,446	876,375	872,931	651,973
Library Media Center	442,253	440,992	593,106	532,530	541,065
Instruction-Related Technology	811,772	995,207	1,265,475	992,991	911,180
Staff Development	162,298	142,952	189,985	244,947	249,466
<b>Total Instructional Support Services</b>	<b>2,824,279</b>	<b>2,938,917</b>	<b>3,634,278</b>	<b>3,331,564</b>	<b>3,362,867</b>
Secondary Counseling and Guidance Services	584,390	634,548	591,758	642,773	634,460
Elementary Counseling and Guidance Services	159,361	160,516	174,326	159,712	174,218
School Security & Safety	94,168	73,738	85,882	91,073	180,010
Health Services	215,404	340,211	393,589	419,317	479,467
Pupil Transportation	2,900,967	2,563,787	3,004,503	3,103,648	2,818,114
Other Pupil Support Services	24,157	23,284	23,076	23,806	22,000
<b>Total Pupil Support Services</b>	<b>3,978,447</b>	<b>3,796,084</b>	<b>4,273,134</b>	<b>4,440,329</b>	<b>4,308,269</b>
Operations & Maintenance	3,470,832	3,954,877	4,343,689	4,293,598	3,622,618
Capital Facilities	16,878	162,087	103,757	145,000	50,000
<b>Total Sites, Building &amp; Equipment</b>	<b>3,487,710</b>	<b>4,116,964</b>	<b>4,447,446</b>	<b>4,438,598</b>	<b>3,672,618</b>
Retirement of Nonbonded Obligations	181,602	124,158	38,769	41,000	55,000
Property & Liability Insurance	128,182	243,338	263,547	280,000	243,500
Transfer Between Funds (ECFE)	62,578	61,960	62,920	63,000	62,000
<b>Total Fiscal and Other Fixed Cost Programs</b>	<b>372,362</b>	<b>429,456</b>	<b>365,236</b>	<b>384,000</b>	<b>360,500</b>
<b>Total Expenditures and Other Uses</b>	<b>\$ 44,514,904</b>	<b>\$ 46,202,054</b>	<b>\$ 49,969,179</b>	<b>\$ 51,356,354</b>	<b>\$ 49,664,848</b>

## Food Service Fund

Café #110 is the District department that provides meal services and nutrition education services in Waconia Schools. Over 3,000 meals are normally served each day.

Guest/Adult pricing is based on a mandated pricing per the MN Department of Education and that information is not available at time of print.

Lunch prices are as follows:

2022-2023 - Elementary - \$2.85; Middle - \$3.00 Secondary \$3.15; Guest/Adult \$4.50

All revenues and expenses associated with the program must be accounted for in a separate fund. By law, these revenues can only be spent to provide school lunches and pay certain closely related expenses.

Revenues consist of:

Breakfast sales to students and adults

Lunch sales to students and adults

Ala-Carte sales to students and adults

Federal aid provided on each meal served

State aid provided on each meal served

Federal subsidies for food served to students from families with low incomes

Catering sales to groups using the schools

Expenses consist primarily of food, supplies, equipment, and labor costs.

The District continues to make improvements with farm to school initiatives which include edible classroom, staff training, and local purchasing including over 30 varieties of produce, honey, maple syrup, and eggs. The district writes grants every year for different opportunities. Most recently it was awarded a grant to purchase bulk milk dispensers in the 2019-2020 school year to move away from carton milk and give students an opportunity to take as much milk as they would like. That program worked very well and we are very pleased with the results. The District was awarded a large grant to add an additional freezer at the High School site in the summer of 2020. Increased staff training will also be provided to all food service staff. The COVID-19 pandemic is projected to have a significant one-time negative impact on the Food Service fund balance for the 2019-2020 school year. By contrast, a decision by the federal government to allow school districts to feed more students than we have usually provided due to the COVID-19 pandemic has resulted in increased revenues and expenditures in both the 2020-2021 and 2021-2022 school years.

Waconia's Food Service fund balance is out of compliance with U.S. Department of Agriculture 7 CFR 210.14 and 210.09. Per these regulations, the district must reduce excess funds. Some of this reduction is reflected in the 2021-2022 budget for capital expenditures. The district should anticipate an additional reduction during the 2022-2023 school year.

**INDEPENDENT SCHOOL DISTRICT #110**

**Food Service Fund Revised Budget**

**Board Approval Date - January 30, 2023**

**2022-2023 with Comparative Information for years 2019-2020 through 2021-2022**



	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>FUND BALANCE, JUNE 30</b>	\$ 775,274	\$ 585,054	\$ 1,520,909	\$ 3,052,445	\$ 1,558,785
<b>REVENUES:</b>					
Local Sources	\$ 11,880	\$ 778	\$ 6,685	\$ 6,700	\$ 1,000
State Sources	91,702	64,322	113,166	63,500	115,500
Federal Sources	783,281	2,919,172	4,153,096	4,217,000	571,000
Local Sales and Reimbursements	1,241,240	146,969	431,781	427,750	1,682,750
<b>TOTAL REVENUES</b>	<b>\$ 2,128,103</b>	<b>\$ 3,131,241</b>	<b>\$ 4,704,728</b>	<b>\$ 4,714,950</b>	<b>\$ 2,370,250</b>
<b>EXPENDITURES:</b>					
Salaries and Wages	\$ 864,298	\$ 771,120	\$ 1,065,959	\$ 1,109,187	\$ 853,069
Employee Benefits	429,565	433,541	522,453	528,950	442,822
Purchased Services	131,202	88,581	153,424	159,600	117,500
Supplies and Materials	859,561	788,903	1,288,415	1,290,600	1,051,500
Capital Expenditures	26,657	112,940	141,987	211,000	25,000
Other Expenditures	7,040	301	954	1,500	2,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,318,323</b>	<b>\$ 2,195,386</b>	<b>\$ 3,173,192</b>	<b>\$ 3,300,837</b>	<b>\$ 2,492,391</b>
<b>SURPLUS OR (DEFICIT)</b>	<b>\$ (190,220)</b>	<b>\$ 935,855</b>	<b>\$ 1,531,536</b>	<b>\$ 1,414,113</b>	<b>\$ (122,141)</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 585,054</b>	<b>\$ 1,520,909</b>	<b>\$ 3,052,445</b>	<b>\$ 4,466,558</b>	<b>\$ 1,436,644</b>


## Community Service Fund

Community Education programs provide school district residents with the opportunity to use educational facilities and programs during non-school hours. Community Education programs are also available to K-12 students during the summer. Major programs include Kids Company, Youth Recreation, Wildcat Preschool, Early Childhood Family Education, and Youth and Family Enrichment.

The Community Education Department also schedules the use of the district’s facilities outside of school hours, including athletic facilities.

The COVID-19 pandemic impacted the Community Service Fund severely and resulted in the reduction of staff and programs for both the 2019-2020 and the 2020-2021 school years. A return to pre-COVID levels of revenues and expenditures had begun to occur in these programs for the 2021-2022 school year and is expected to continue for 2022-2023 school year.

Fiscal Year 2022-2023 revenue is budgeted at \$3,569,602 and expenditures are budgeted at \$3,259,757.


<b>INDEPENDENT SCHOOL DISTRICT #110</b> <b>Community Education Fund Revised Budget</b> <b>Board Approval Date - January 30, 2023</b> <b>2022-2023 with Comparative Information for years 2019-2020 through 2021-2022</b>					
					
	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>TOTAL FUND BALANCE, JUNE 30</b>	\$ 602,832	\$ 394,769	\$ 395,717	\$ 751,420	\$ 599,479
<b>REVENUES:</b>					
Local Sources	\$ 2,265,793	\$ 2,176,919	\$ 2,956,735	\$ 3,066,670	\$ 2,674,268
State Sources	406,078	433,146	435,953	439,932	422,665
Federal Sources	-	85,230	-	-	-
Local Sales and Reimbursements	-	-	-	-	-
Other Financing Sources	62,578	62,353	64,063	63,000	62,000
<b>TOTAL REVENUES</b>	<b>\$ 2,734,449</b>	<b>\$ 2,757,648</b>	<b>\$ 3,456,751</b>	<b>\$ 3,569,602</b>	<b>\$ 3,158,933</b>
<b>EXPENDITURES:</b>					
Salaries and Wages	\$ 1,735,695	\$ 1,639,172	\$ 1,766,162	\$ 1,825,032	\$ 1,729,506
Employee Benefits	570,467	536,868	605,859	632,455	561,432
Purchased Services	452,753	412,419	482,407	539,030	432,125
Supplies and Materials	176,781	145,407	193,378	206,090	218,873
Capital Expenditures	3,672	19,339	47,987	50,900	38,690
Other Expenditures	3,144	3,495	5,255	6,250	4,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,942,512</b>	<b>\$ 2,756,700</b>	<b>\$ 3,101,048</b>	<b>\$ 3,259,757</b>	<b>\$ 2,985,126</b>
<b>SURPLUS OR (DEFICIT)</b>	<b>\$ (208,063)</b>	<b>\$ 948</b>	<b>\$ 355,703</b>	<b>\$ 309,845</b>	<b>\$ 173,807</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 394,769</b>	<b>\$ 395,717</b>	<b>\$ 751,420</b>	<b>\$ 1,061,265</b>	<b>\$ 773,286</b>

## Debt Service Fund

The debt service fund is designated to account for revenues and expenditures associated with redemption of bonds issued by the school district. These bonds were issued to finance the acquisition, improvement and equipping of the district's buildings. By state law, debt service revenues and expenditures must be maintained in a separate fund.

Revenue consists of local taxes levied to pay the obligations, plus interest earnings on the balance in the fund. Expenses consist of principal and interest on bonds, plus a small amount for bank fees, service fees, and etc.


The debt service fund budget for FY 2022-2023 shows revenue of \$9,724,523 and expenses of \$9,527,369. The fund balance is projected to be \$1,960,843 on June 30, 2023. The schedule of bond payments and maturities is included below.

<b>INDEPENDENT SCHOOL DISTRICT #110</b>					
<b>Debt Service Fund Revised Budget</b>					
<b>Board Approval Date - January 30, 2023</b>					
<b>2022-2023 with Comparative Information for years 2019-2020 through 2021-2022</b>					
					
	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>FUND BALANCE, JUNE 30</b>	\$ 1,477,124	\$ 1,182,969	\$ 1,492,366	\$ 1,763,689	\$ 1,658,594
<b>REVENUES:</b>					
Local Sources	\$ 8,341,311	\$ 8,665,597	\$ 8,870,566	\$ 8,931,516	\$ 9,231,875
State Sources	626,057	724,600	764,088	793,007	472,773
Sale of Bonds	-				
Other Financing Sources	(48)	73,956	-		
<b>TOTAL REVENUES</b>	\$ 8,967,320	\$ 9,464,153	\$ 9,634,654	\$ 9,724,523	\$ 9,704,648
<b>EXPENDITURES:</b>					
Debt Service Expenditures	\$ 9,261,475	\$ 9,154,756	\$ 9,363,331	\$ 9,527,369	\$ 9,527,369
Other Financing Uses	-				
<b>TOTAL EXPENDITURES</b>	\$ 9,261,475	\$ 9,154,756	\$ 9,363,331	\$ 9,527,369	\$ 9,527,369
<b>SURPLUS OR (DEFICIT)</b>	\$ (294,155)	\$ 309,397	\$ 271,323	\$ 197,154	\$ 177,279
<b>FUND BALANCE, JUNE 30</b>	\$ 1,182,969	\$ 1,492,366	\$ 1,763,689	\$ 1,960,843	\$ 1,835,873

## Trust Fund

The Trust Fund is used to record the revenues and expenditures for trust agreements where the school board has accepted the responsibility to serve as trustee. The property in the trust agreement typically comes to the district by gift. For example, a community member may create a scholarship trust to be awarded to an outstanding student every year or the local parent group may establish a trust to purchase computer equipment. Trust funds are composed of two types: expendable and nonexpendable. Expendable trust funds are used where both principal and earnings may be spent. Nonexpendable trust funds are used to account for trusts which require that only earnings and not principal be spent.

The trust fund budget for FY 2022-2023 shows revenue of \$9,521 and expenses of \$9,500. The fund balance is projected to be \$24,718 on June 30, 2023.

<b>INDEPENDENT SCHOOL DISTRICT #110</b> <b>Trust Fund Revised Budget</b> <b>Board Approval Date - January 30, 2023</b> <b>2022-2023 with Comparative Information for years 2019-2020 through 2021-2022</b>					
					
	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>FUND BALANCE, JUNE 30</b>	\$ 115,015	\$ 110,194	\$ 27,100	\$ 24,697	\$ 29,100
<b>REVENUES</b>					
Local Sources:	\$ 9,873	\$ 9,049	\$ 5,547	\$ 9,521	\$ 9,500
<b>TOTAL REVENUES</b>	\$ 9,873	\$ 9,049	\$ 5,547	\$ 9,521	\$ 9,500
<b>EXPENDITURES</b>					
Scholarships	\$ 14,694	\$ 92,143	\$ 7,950	\$ 9,500	\$ 9,500
<b>TOTAL EXPENDITURES</b>	\$ 14,694	\$ 92,143	\$ 7,950	\$ 9,500	\$ 9,500
<b>PROJECTED SURPLUS OR (DEFICIT)</b>	\$ (4,821)	\$ (83,094)	\$ (2,403)	\$ 21	\$ -
<b>PROJECTED FUND BALANCE, JUNE 30</b>	\$ 110,194	\$ 27,100	\$ 24,697	\$ 24,718	\$ 29,100

## Internal Service Fund

An internal service fund is used to account for the financing of goods or services provided by one department to another within the school district or to other governmental units on a cost-reimbursement basis. School districts are not required to use internal service funds. The most common use of an internal service fund by school districts is for self-insurance programs.

The Internal Service Fund is used to collect premiums and to pay invoices for the District's self-insured dental plan.

The internal service fund budget for FY 2022-2023 shows revenue of \$425,500 and expenses of \$453,500. The fund balance is projected to be \$179,460 on June 30, 2023.

**INDEPENDENT SCHOOL DISTRICT #110**  
**Dental Benefits Internal Service Fund Revised Budget**  
**Board Approval Date - January 30, 2023**  
**2022-2023 with Comparative Information for years 2019-2020 through 2021-2022**



	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>FUND BALANCE, JUNE 30</b>	\$ 287,104	\$ 292,030	\$ 242,049	\$ 207,460	\$ 246,049
<b>REVENUES</b>					
Local Sources:	\$ 391,593	\$ 370,835	\$ 414,642	\$ 425,500	\$ 447,500
<b>TOTAL REVENUES</b>	\$ 391,593	\$ 370,835	\$ 414,642	\$ 425,500	\$ 447,500
<b>EXPENDITURES</b>					
Dental Claims Paid	\$ 386,667	\$ 420,816	\$ 449,231	\$ 453,500	\$ 453,500
<b>TOTAL EXPENDITURES</b>	\$ 386,667	\$ 420,816	\$ 449,231	\$ 453,500	\$ 453,500
<b>PROJECTED SURPLUS OR (DEFICIT)</b>	\$ 4,926	\$ (49,981)	\$ (34,589)	\$ (28,000)	\$ (6,000)
<b>PROJECTED FUND BALANCE, JUNE 30</b>	\$ 292,030	\$ 242,049	\$ 207,460	\$ 179,460	\$ 240,049

## OPEB Irrevocable Trust Fund

This trust fund is used for reporting resources set aside and held in an irrevocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

**INDEPENDENT SCHOOL DISTRICT #110**  
**OPEB Irrevocable Trust Fund Revised Budget**  
**Board Approval Date - January 30, 2023**  
**2022-2023 with Comparative Information for years 2019-2020 through 2021-2022**



	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>FUND BALANCE, JUNE 30</b>	\$ 2,139,334	\$ 1,987,554	\$ 1,748,701	\$ 1,462,293	\$ 1,596,701
<b>REVENUES</b>					
Investment Income: (Net of Fees)	\$ 79,834	\$ 52,323	\$ 76,937	\$ 209,000	\$ 75,000
<b>TOTAL REVENUES</b>	\$ 79,834	\$ 52,323	\$ 76,937	\$ 209,000	\$ 75,000
<b>EXPENDITURES</b>					
Employee Insurances	\$ 231,614	\$ 291,176	\$ 363,345	\$ 367,500	\$ 230,000
<b>TOTAL EXPENDITURES</b>	\$ 231,614	\$ 291,176	\$ 363,345	\$ 367,500	\$ 230,000
<b>PROJECTED SURPLUS OR (DEFICIT)</b>	\$ (151,780)	\$ (238,853)	\$ (286,408)	\$ (158,500)	\$ (155,000)
<b>PROJECTED FUND BALANCE, JUNE 30</b>	\$ 1,987,554	\$ 1,748,701	\$ 1,462,293	\$ 1,303,793	\$ 1,441,701

## 7.C. Second Read Board Policies

7.C.1. 998 Memorials for Deceased Students and  
Staff DRAFT

## ???

# MEMORIALS FOR DECEASED STUDENTS OR STAFF

## I. PURPOSE

It is recognized that the loss of a member of the school community is deeply felt by students, staff, and families. The purpose of this policy is to ensure that ISD110 will support staff, students, and families impacted by death by assisting them with connections to appropriate school and community resources. Because it is recognized that memorial decisions made immediately in the aftermath of a crisis or death may be made without full consideration of the potential implications for students, staff, families, and the community, ISD110 will provide a process for memorial decision-making.

## II. DEFINITIONS

- A. **Memorials:** Objects, activities, or donations to remember an event or deceased person(s).
- B. **Building Crisis Team:** A designated group of staff members within each school building who plan and implement support specific to the crisis event.
- C. **Crisis:** Any natural disaster or unexpected event that is perceived as extremely negative, generates feelings of helplessness, powerlessness, and/or entrapment, and may occur suddenly, unexpectedly, and without warning.
- D. **Impact:** The magnitude of the potential loss or seriousness of the crisis.
- E. **District Support Team:** A designated group of staff members who develop and execute district-wide procedures specific to the crisis event.

## III. GENERAL STATEMENT OF POLICY

- A. Memorial activities expressed at school need to be coordinated and approved through the Building Crisis Team. The Building Crisis Team will assist families and students in selecting memorial activities that are appropriate and assist students in healthy bereavement.
- B. In recognition that schools are designed primarily to support learning, school sites should not serve as the main venue for the memorializing of students or staff. Schools should focus on maintaining the regular schedule, structure, and routine.

- C. Temporary school memorials, as approved by school administration who will consult with the Director of Buildings and Grounds. The memorials may be displayed for one week or until the day of the funeral, whichever is sooner and will then be offered to the family. Selling of memorabilia items on school grounds is prohibited. Allowable temporary memorials are banners and pictures displayed in an area accessible to all students but not in an area where all students will have to view the memorial. Viewing of the memorial needs to be optional. Memorials that may spontaneously arise on lockers and desks should be transferred to the designated area. Memorial symbols displayed by individual students or staff on school grounds will be limited to one week after death, or to the day after the funeral, whichever is sooner and will then be offered to the family.
- D. Permanent memorials for deceased students and staff will be limited to endowments, scholarships, and books or items with educational significance. Scholarship and endowment memorials may be established one time, or in the form of a perpetual award, with a description of the purpose of the endowment or scholarship. Existing memorials established prior to the implementation of this policy will not be affected.
- E. Schools should strive to treat all deaths in the same way. Having a different approach for death by suicide reinforces prejudice associated with suicide and may be deeply painful to the deceased's family and friends. However, memorials following suicide are particularly important to monitor. Schools can play an important role in channeling the energy and passion of the students (and greater community) in a positive direction, balancing the community's need to grieve with the impact that the proposed activity will likely have on students, particularly on those who might be vulnerable to suicide contagion.
- F. Whenever possible, schools should communicate with the student's family and friends to coordinate memorialization with the family in the interest of identifying a meaningful, safe approach to acknowledging the loss. Make sure to be sensitive to the cultural needs of the deceased and family.
- G. School district facilities will not be used for memorial services or funerals. However, the superintendent, in consultation with the District Support Team, has the discretion to consider school-wide memorial activities when a crisis event has a significant impact on a majority of students, staff, and community.
- H. Other possible memorial activities include:

1. **Yearbooks:** A student or staff member who has died may be acknowledged the year the death occurred. Information shall be limited to the student's name, photo, dates of birth and death, and school activities in which the student participated.
2. **Commemorative Events:** A commemorative event may be established and held in the name of the deceased student or staff member. Activities cannot be held during the school day and should be sponsored by a class, club, or activity in which the deceased student or staff member participated. Advertisements of events must occur outside the school day. It is recommended that commemorative events utilize community partners (e.g., employers of the deceased, faith communities, etc.)
3. **Graduation Recognition:** One symbol representing all deceased members of a graduating class, such as a plant or bouquet of flowers, may be present on stage. A member of the school administration can also direct the audience in a moment of silence to collectively recognize deceased members of the graduating class.
4. **Moment of Silence Recognition:** A 'moment of silence' may be used following the death of a student or staff member to honor their memory. School-wide moments of silence should occur within 2 school days following notification of the death. Moments of silence are also approved for use at ISD110 Board of Education meetings, co-curricular events in which the deceased participated, and community-based events.

***Legal References:***

***Cross References:***

MSBA/MASA Model Policy 706 (Acceptance of Gifts)  
MSBA/MASA Model Policy 801 (Equal Access to School Facilities)  
MSBA/MASA Model Policy 806 (Crisis Management)  
ISD 110 Policy 809 (Naming Rights)

7.C.2. 603 Curriculum Development

## 603 Curriculum Development and Program Review

*[Note: Minn. Stat. § 120B.11 requires school districts to adopt a comprehensive long-term strategic plan that addresses the review of curriculum, instruction, student achievement, and assessment. MSBA/MASA Model Policies 601, 603, and 616 address these statutory requirements. In addition, MSBA/MASA Model Policies 613-615 and 617-620 provide procedures to further implement the requirements of Minn. Stat. § 120B.11.]*

### I. PURPOSE

The purpose of this policy is to provide direction for continuous review and improvement of the school curriculum.

### II. GENERAL STATEMENT OF POLICY

Curriculum development shall be directed toward the fulfillment of the goals and objectives of the education program of the school district.

### III. RESPONSIBILITY

- A. The superintendent [or designee] shall be responsible for curriculum development and for determining the most effective way of conducting research on the school district's curriculum needs and establishing a long range curriculum development program. Timelines shall be determined by the superintendent [or designee] that will provide for periodic reviews of each curriculum area.
- B. A district advisory committee shall provide assistance at the request of the superintendent [or designee]. The advisory committee membership shall be a reflection of the community and, to the extent possible, shall reflect the diversity of the district and its school sites, and shall include parent, teacher, support staff, student, community residents, and administration representation.
- C. Within the ongoing process of curriculum development, the following needs shall be addressed:
  1. Provide for articulation of courses of study from kindergarten through grade twelve.
  2. Identify minimum objectives for each course and at each elementary grade level.

3. Provide for continuing evaluation of programs for the purpose of attaining school district objectives.
  4. Provide a program for ongoing monitoring of student progress.
  5. Provide for specific, particular, and special needs of all members of the student community.
  6. Integrate required and elective course standards in the scope and sequence of the district curriculum.
  7. Meet all applicable requirements of the Minnesota Department of Education and the No Child Left Behind Act.
- D. The superintendent [or designee] shall be responsible for keeping the school board informed of all state-mandated curriculum changes, as well as recommended discretionary changes, and for periodically presenting recommended modifications for school board review and approval.
- E. The superintendent [or designee] shall have discretionary authority to develop guidelines and directives to implement school board policy relating to curriculum development.

**Legal References:** Minn. Stat. § 120B.10 (Findings; Improving Instruction and Curriculum)  
Minn. Stat. § 120B.11 (School District Process)  
Minn. Rules Part 3500.0550 (Inclusive Educational Program)  
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)  
Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)  
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
20 U.S.C. § 6301, *et seq.* (No Child Left Behind Act)

**Cross References:** MSBA/MASA Model Policy 604 (Instructional Curriculum)  
MSBA/MASA Model Policy 605 (Alternative Programs)  
MSBA/MASA Model Policy 613 (Graduation Requirements)

MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)

MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)

MSBA/MASA Model Policy 616 (School District System Accountability)

MSBA/MASA Model Policy 617 (School District Ensurance of Preparatory and High School Standards)

MSBA/MASA Model Policy 618 (Assessment of Student Achievement)

MSBA/MASA Model Policy 619 (Staff Development for Standards)

MSBA/MASA Model Policy 620 (Credit for Learning)

MSBA/MASA Model Policy 623 (Mandatory Summer School Instruction)

Policy Adopted: January 2004 / July 2006

Revised: May 2012 (*formerly titled Curriculum Development*)/Jan. 2016

Independent School District No. 110

Waconia, MN

adopted: \_\_\_\_\_

Revised: \_\_\_\_\_

MSBA/MASA Model Policy 603  
Orig. 1995  
Rev. 2022~~19~~

## 603 CURRICULUM DEVELOPMENT

**[Note: ~~Minn.-Stat. §Minnesota Statutes section 120B.11~~ requires school districts to adopt a comprehensive long-term strategic plan that addresses the review of curriculum, instruction, student achievement, and assessment. MSBA/MASA Model Policies 601, 603, and 616 address these statutory requirements. In addition, MSBA/MASA Model Policies 613-615 and 618~~7~~-620 provide procedures to further implement the requirements of ~~Minn.-Stat. §Minnesota Statutes section 120B.11.~~]**

### I. PURPOSE

The purpose of this policy is to provide direction for continuous review and improvement of the school curriculum.

### II. GENERAL STATEMENT OF POLICY

Curriculum development shall be directed toward the fulfillment of the goals and objectives of the education program of the school district.

### III. RESPONSIBILITY

A. ~~\_\_\_\_\_~~ The superintendent shall be responsible for curriculum development and for determining the most effective way of conducting research on the school district's curriculum needs and establishing a long-range curriculum development program. Timelines shall be determined by the superintendent that will provide for periodic reviews of each curriculum area.

### ~~IV.B. District Advisory Committee~~

A. ~~\_\_\_\_\_~~ The school board shall ~~establish~~ approve the guidelines for member representation of 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.

B. ~~\_\_\_\_\_~~ The district advisory committee, to the extent possible, shall reflect the diversity of the district and its school sites, include teachers, parents, support staff, students, and other community residents, and provide translation to the extent appropriate and practicable. Whenever possible, parents and other community residents shall comprise at least two-thirds of advisory committee members.

C. ~~\_\_\_\_\_~~ The district advisory committee shall pursue community support to accelerate the academic and native literacy and achievement of English learners with varied needs, from young children to adults, consistent with Minnesota Statutes section 124D.59, subdivisions 2 and 2a.

D. ~~\_\_\_\_\_~~ The district may establish site teams as subcommittees of the district advisory committee.

E. ~~\_\_\_\_\_~~ The district advisory committee shall recommend to the school board

1. ~~\_\_\_\_\_~~ rigorous academic standards, student achievement goals and measures consistent with Minnesota Statutes section 120B.11, subdivision 1a, section 120B.022, subdivisions 1a and 1b, and section 120B.35,

2. ~~\_\_\_\_\_~~ district assessments,

3. ~~means to improve students' equitable access to effective and more diverse teachers, and~~

4. ~~program evaluations.~~

F. ~~School sites may expand upon district evaluations of instruction, curriculum, assessments, or programs.~~

~~A district advisory committee shall provide assistance at the request of the superintendent. The advisory committee membership shall be a reflection of the community and, to the extent possible, shall reflect the diversity of the district and its school sites, and shall include parent, teacher, support staff, student, community residents, and administration representation, and shall provide translation to the extent appropriate and practicable. Whenever possible, parents and other community residents shall comprise at least two-thirds of advisory committee members.~~

#### **V. School Site Team**

~~Each 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. The site team must include an equal number of teachers and administrators and at least one parent. The site team advises the board-Superintendent [or designee] and the advisory committee about developing the annual budget and creates an instruction and curriculum improvement plan to align curriculum, assessment of student progress, and growth in meeting state and district academic standards and instruction.~~

#### **VI. Curriculum Development Process**

A. Within the ongoing process of curriculum development, the following needs shall be addressed:

1. Provide for articulation of courses of study from kindergarten through grade twelve.
2. Identify minimum objectives for each course and at each elementary grade level.
3. Provide for continuing evaluation of programs for the purpose of attaining school district objectives.
4. Provide a program for ongoing monitoring of student progress.
5. Provide for specific, particular, and special needs of all members of the student community.
6. Develop a local literacy plan to have every child reading at or above grade level no later than the end of grade 3, including English learners, and teachers providing comprehensive, scientifically based reading instruction consistent with law.
7. Integrate required and elective course standards in the scope and sequence of the district curriculum.
8. Meet all applicable requirements of the Minnesota Department of Education and federal law.

**BD.** Students identified as not reading at grade level by the end of kindergarten, grade 1, and grade 2 must be screened for characteristics of dyslexia. Students in grade 3 or higher who demonstrate a reading difficulty to a classroom teacher must be screened

**Commented [1]:** Reach out to Terry to get clarification on this language.

**Commented [2R2]:** this is required to have equal number of admin and teachers as it is statutory requirement

for characteristics of dyslexia, unless a different reason for the reading difficulty has been identified. See [Minn. Stat. § Minnesota Statutes section 120B.12](#), Subd. 2.

- CE.** Students who do not meet or exceed Minnesota academic standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of [Minn. Stat. § Minnesota Statutes section 120A.20](#), Subd. 1(c). A student's plan under this section shall continue while the student is enrolled.
- DF.** The superintendent [**or designee**] shall be responsible for keeping the school board informed of all state-mandated curriculum changes, as well as recommended discretionary changes, and for periodically presenting recommended modifications for school board review and approval.
- EG.** The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to curriculum development.

**Legal References:** Minn. Stat. § 120B.10 (Findings; Improving Instruction and Curriculum)  
Minn. Stat. § 120B.11 (School District Process)  
Minn. Stat. § 120B.12 (Reading Proficiently ~~n~~No Later than the End of Grade 3)  
Minn. Stat. § 120B.125(f) (Planning for Students' Successful Transition to Postsecondary Education and Employment)  
Minn. Rules Part 3500.0550 (Inclusive Educational Program)  
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts ~~3501.0800-3501.0815~~ [3501.0820](#) (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)  
~~Minn. Rules Parts 3501.1000-3501.1190 (Graduation Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)~~  
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)  
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

**Cross References:** MSBA/MASA Model Policy 604 (Instructional Curriculum)  
MSBA/MASA Model Policy 605 (Alternative Programs)  
MSBA/MASA Model Policy 613 (Graduation Requirements)  
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)  
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)  
MSBA/MASA Model Policy 616 (School District System Accountability)  
~~MSBA/MASA Model Policy 617 (School District Ensurance of Preparatory and High School Standards)~~  
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)  
MSBA/MASA Model Policy 619 (Staff Development for Standards)  
MSBA/MASA Model Policy 620 (Credit for Learning)  
MSBA/MASA Model Policy 623 (Mandatory Summer School Instruction)

7.C.3. 210 Conflict of Interest - School Board  
Members

## **210 CONFLICT OF INTEREST – SCHOOL BOARD MEMBERS**

*[Note: The provisions of this policy substantially reflect legal requirements.]*

### **I. PURPOSE**

The purpose of this policy is to observe state statutes regarding conflicts of interest and to engage in school district business activities in a fashion designed to avoid any conflict of interest or the appearance of impropriety.

### **II. GENERAL STATEMENT OF POLICY**

It is the policy of the school board to contract for goods and services in conformance with statutory conflict of interest laws and in a manner that will avoid any conflict of interest or the appearance thereof. Accordingly, the school board will contract under the statutory exception provisions only when it is clearly in the best interest of the school district because of limitations that may exist on goods or services otherwise available to the school district.

### **III. GENERAL PROHIBITIONS AND RECOGNIZED STATUTORY EXCEPTIONS**

- A. A school board member who is authorized to take part in any manner in making any sale, lease, or contract in his or her official capacity shall not voluntarily have a personal financial interest in that sale, lease, or contract or personally benefit financially therefrom.
- B. In the following circumstances, however, the school board may as an exception, by unanimous vote, contract for goods or services with a school board member of the school district:
  - 1. In the designation of a bank or savings association, in which a school board member is interested, as an authorized depository for school district funds and as a source of borrowing, provided such deposited funds are protected in accordance with Minn. Stat. Ch. 118A. Any school board member having said interest shall disclose that interest and the interest shall be entered upon the minutes of the school board. Disclosure must be made when such bank or savings association is first designated as a depository or source of borrowing, or when such school board member is elected, whichever is later. Disclosure serves as notice of the interest and must only be made once;
  - 2. The designation of an official newspaper, or publication of official matters therein, in which the school board member is interested when it is the only newspaper complying with statutory requirements relating to the designation or publication;
  - 3. A contract with a cooperative association of which the school board member

is a shareholder or stockholder but not an officer or manager;

4. A contract for which competitive bids are not required by law. A contract made under this exception will be void unless the following procedures are observed:
    - a. The school board must authorize the contract in advance of its performance by adopting a resolution setting out the essential facts and determining that the contract price is as low as or lower than the price at which the goods or services could be obtained elsewhere.
    - b. In the case of an emergency when the contract cannot be authorized in advance, payment of the claims must be authorized by a like resolution wherein the facts of the emergency are also stated.
    - c. Before a claim is paid, the interested school board member must file with the clerk of the school board an affidavit stating:
      - (1) The name of the school board member and the office held;
      - (2) An itemization of the goods or services furnished;
      - (3) The contract price;
      - (4) The reasonable value;
      - (5) The interest of the school board member in the contract; and
      - (6) That to the best of the school board member's knowledge and belief, the contract price is as low as, or lower than, the price at which the goods or services could be obtained from other sources.
  5. A school board member may contract with the school district to provide construction materials or services, or both, when the sealed bid process is used. When the contract comes before the school board for consideration, the interested school board member may not vote on the contract. (*Note: This section applies only where the school district has a population of 1,000 or less according to the last federal census.*)
  6. A school board member may rent space in a public facility at a rate commensurate with that paid by other members of the public.
- C. In the following circumstances, the school board may as an exception, by majority vote at a meeting where all school board members are present, contract for services with a school board member of the school district: A school board member may be newly employed or may continue to be employed by the school district as an employee where there is a reasonable expectation on July 1, or at the time the

contract is entered into or extended, that the amount to be earned by that school board member under that contract or employment relationship, will not exceed \$8,000 in that fiscal year. If the school board member does not receive majority approval to be initially employed or to continue in employment at a meeting where all school board members are present, that employment must be immediately terminated and that school board member will have no further rights to employment while serving as a school board member in the school district.

- D. The school board may contract with a class of school district employees, such as teachers or custodians, where the spouse of a school board member is a member of the class of employees contracting with the school board and the employee spouse receives no special monetary or other benefit that is substantially different from the benefits that other members of the class receive under the employment contract. In order for the school board to invoke this exception, it must have a majority of disinterested school board members vote to approve the contract, direct the school board member spouse to abstain from voting to approve the contract, and publicly set out the essential facts of the contract at the meeting where the contract is approved.

#### **IV. LIMITATIONS ON RELATED EMPLOYEES**

- A. The school board can hire or dismiss teachers only at duly called meetings. Where a husband and wife, brother and sister, or two brothers or sisters, constitute a quorum, no contract employing a teacher may be made or authorized except upon the unanimous vote of the full school board.
- B. The school board may not employ any teacher related by blood or marriage to a school board member, within the fourth degree as computed by the civil law, except by a unanimous vote of the full school board.

#### **V. CONFLICTS PRIOR TO TAKING OFFICE**

A school board member with personal financial interest in a sale, lease, or contract with the school district which was entered before the school board member took office and presents an actual or potential conflict of interest, shall immediately notify the school board of such interest. It shall thereafter be the responsibility of the school board member to refrain from participating in any action relating to the sale, lease, or contract. At the time of renewal of any such sale, lease, or contract, the school board may enter into or renew such sale, lease, or contract only if it falls within one of the enumerated exceptions for contracts relating to goods or services provided above and if the procedures provided in this policy are followed.

#### **VI. DETERMINATION AS TO WHETHER A CONFLICT OF INTEREST EXISTS**

The determination as to whether a conflict of interest exists is to be made by the school board. Any school board member who has an actual or potential conflict shall notify the school board of such conflict immediately. The school board member shall thereafter cooperate with the school board as necessary for the school board to make its

determination.

- Legal References:*** Minn. Stat. § 122A.40, Subd. 3 (Teacher Hiring, Dismissal)  
Minn. Stat. § 123B.195 (Board Member’s Right to Employment)  
Minn. Stat. § 471.87 (Public Officers; Interest in Contract; Penalty)  
Minn. Stat. § 471.88, Subds. 2, 3, 4, 5, 12, 13, and 21 (Exceptions)  
Minn. Stat. § 471.89 (Contract, When Void)  
Op. Atty. Gen. 437-A-4, March 15, 1935  
Op. Atty. Gen. 90-C-5, July 30, 1940  
Op. Atty. Gen. 90-A, August 14, 1957
- Cross References:*** MSBA/MASA Model Policy 101 (Legal Status of the School Board)  
MSBA/MASA Model Policy 209 (Code of Ethics)  
MSBA Service Manual, Chapter 1, School District Governance, Powers and Duties

Policy adopted: January 2001, revised November 2007 / revised April 2009

Policy Reviewed: September 2017

Independent School District No. 110  
Waconia, MN

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 210

Orig. 1995

Revised: \_\_\_\_\_

Rev. 202208

## **210 CONFLICT OF INTEREST – SCHOOL BOARD MEMBERS**

***[Note: The provisions of this policy substantially reflect legal requirements.]***

### **I. PURPOSE**

The purpose of this policy is to observe state statutes regarding conflicts of interest and to engage in school district business activities in a fashion designed to avoid any conflict of interest or the appearance of impropriety.

### **II. GENERAL STATEMENT OF POLICY**

It is the policy of the school board to contract for goods and services in conformance with statutory conflict of interest laws and in a manner that will avoid any conflict of interest or the appearance thereof. Accordingly, the school board will contract under the statutory exception provisions only when it is clearly in the best interest of the school district because of limitations that may exist on goods or services otherwise available to the school district.

### **III. GENERAL PROHIBITIONS AND RECOGNIZED STATUTORY EXCEPTIONS**

- A. A school board member who is authorized to take part in any manner in making any sale, lease, or contract in his or her official capacity shall not voluntarily have a personal financial interest in that sale, lease, or contract or personally benefit financially therefrom.
- B. In the following circumstances, however, the school board may as an exception, by unanimous vote, contract for goods or services with a school board member of the school district:
  - 1. In the designation of a bank or savings association, in which a school board member is interested, as an authorized depository for school district funds and as a source of borrowing, provided such deposited funds are protected in accordance with Minn. Stat. Ch. Minnesota Statutes chapter 118A. Any school board member having said interest shall disclose that interest and the interest shall be entered upon the school board minutes ~~of the school board~~. Disclosure ~~must shall~~ be made when such bank or savings association is first designated as a depository or source of borrowing, or when such school board member is elected, whichever is later. Disclosure serves as notice of the interest and ~~must~~ need only be made once;
  - 2. The designation of an official newspaper, or publication of official matters therein, in which the school board member is interested when it is the only newspaper complying with statutory requirements relating to the designation or publication;
  - 3. A contract with a cooperative association of which the school board member is a shareholder or stockholder but not an officer or manager;
  - 4. A contract for which competitive bids are not required by law. A contract made under this exception will be void unless the following procedures are observed:

- a. The school board ~~must~~ shall authorize the contract in advance of its performance by adopting a resolution setting out the essential facts and determining that the contract price is as low as or lower than the price at which the goods or services could be obtained elsewhere.
- b. In the case of an emergency when the contract cannot be authorized in advance, payment of the claims must be authorized by a like resolution wherein the facts of the emergency are also stated.
- c. Before a claim is paid, the interested school board member shall ~~must~~ file with the clerk of the school board an affidavit stating:
  - (1) The name of the school board member and the office held;
  - (2) An itemization of the goods or services furnished;
  - (3) The contract price;
  - (4) The reasonable value;
  - (5) The interest of the school board member in the contract; and
  - (6) That to the best of the school board member's knowledge and belief, the contract price is as low as, or lower than, the price at which the goods or services could be obtained from other sources.
- 5. A school board member may contract with the school district to provide construction materials or services, or both, when the sealed bid process is used. When the contract comes before the school board for consideration, the interested school board member may not vote on the contract. (**Note:** *This section applies only when the school district has a population of 1,000 or less according to the last federal census.*)
- 6. A school board member may rent space in a public facility at a rate commensurate with that paid by other members of the public.
- C. In the following circumstances, the school board may as an exception, by majority vote at a meeting ~~where~~ at which all school board members are present, contract for services with a school board member of the school district: A school board member may be newly employed or may continue to be employed by the school district as an employee ~~where~~ only if there is a reasonable expectation on July 1, or at the time the contract is entered into or extended, that the amount to be earned by that school board member under that contract or employment relationship, will not exceed \$~~208~~,000 in that fiscal year. If the school board member does not receive majority approval to be initially employed or to continue in employment at a meeting ~~where~~ at which all school board members are present, that employment ~~must be~~ immediately terminated and that school board member ~~will have~~ has no further rights to employment while serving as a school board member in the school district.
 

**[Note: The \$8,000 figure increased to \$20,000 effective July 1, 2022]**
- D. The school board may contract with a class of school district employees, such as teachers or custodians, ~~where~~ when the spouse of a school board member is a member

of the class of employees contracting with the school board and the employee spouse receives no special monetary or other benefit that is substantially different from the benefits that other members of the class receive under the employment contract. ~~In order for~~ For the school board to invoke this exception, it must have a majority of disinterested school board members vote to approve the contract, direct the school board member spouse to abstain from voting to approve the contract, and publicly set out the essential facts of the contract at the meeting ~~where-in which~~ the contract is approved.

#### **IV. LIMITATIONS ON RELATED EMPLOYEES**

- A. The school board ~~can~~ must hire or dismiss teachers only at duly called meetings. ~~Where~~ When a husband and wife, brother and sister, or two brothers or sisters, constitute a quorum, no contract employing a teacher may be made or authorized except upon the unanimous vote of the full school board.
- B. The school board may not employ any teacher related by blood or marriage to a school board member, within the fourth degree as computed by the civil law, except by a unanimous vote of the full school board.

#### **V. CONFLICTS PRIOR TO TAKING OFFICE**

A school board member with personal financial interest in a sale, lease, or contract with the school district which was entered before the school board member took office and presents an actual or potential conflict of interest, shall immediately notify the school board of such interest. It shall thereafter be the responsibility of the school board member to refrain from participating in any action relating to the sale, lease, or contract. At the time of renewal of any such sale, lease, or contract, the school board may enter into or renew such sale, lease, or contract only if it falls within one of the enumerated exceptions for contracts relating to goods or services provided above and if the procedures provided in this policy are followed.

#### **VI. DETERMINATION AS TO WHETHER A CONFLICT OF INTEREST EXISTS**

The determination as to whether a conflict of interest exists is to be made by the school board. Any school board member who has an actual or potential conflict shall notify the school board of such conflict immediately. The school board member shall thereafter cooperate with the school board as necessary for the school board to make its determination.

**Legal References:** Minn. Stat. § 122A.40, Subd. 3 (~~Employment; Contracts; Termination~~)~~Teacher Hiring, Dismissal~~  
Minn. Stat. § 123B.195 (Board Member's Right to Employment)  
Minn. Stat. § 471.87 (Public Officers; Interest in Contract; Penalty)  
Minn. Stat. § 471.88, Subds. 2, 3, 4, 5, 12, 13, and 21 (Exceptions)  
Minn. Stat. § 471.89 (Contract, When Void)  
Op. Atty. Gen. 437-A-4, March 15, 1935  
Op. Atty. Gen. 90-C-5, July 30, 1940  
Op. Atty. Gen. 90-A, August 14, 1957

**Cross References:** MSBA/MASA Model Policy 101 (Legal Status of the School Board)  
MSBA/MASA Model Policy 209 (Code of Ethics)  
~~MSBA Service Manual, Chapter 1, School District Governance, Powers and Duties~~



Any complaint to be considered officially by the Board must be in writing and must be identified by author.

Anonymous correspondence will be reviewed by the appropriate school official.

Board Members will use their discretion to forward complaints received in written form to the Superintendent.

Cross Reference: Policy #514 (Bullying Prohibition) Sect. IV A.

Legal Reference: Minn. Stat § 121A.031 (School Student Bullying Policy)

Original Policy Adopted: July 2007

Revised: May 2016

Independent School District No 110

Waconia, MN

7.C.5. 611 Homeschooling

## **611 HOME SCHOOLING**

*[Note: The provisions of this policy substantially reflect statutory requirements.]*

### **I. PURPOSE**

The purpose of this policy is to recognize and provide guidelines in accordance with state law for parents who wish to have their children receive education in a home school that is an alternative to an accredited public or private school.

### **II. GENERAL STATEMENT OF POLICY**

The Compulsory Attendance Law (Minn. Stat. § 120A.22) provides that the parent or guardian of a child is primarily responsible for assuring that the child acquires knowledge and skills that are essential for effective citizenship. (Minn. Stat. § 120A.22, Subd. 1)

### **III. CONDITIONS FOR HOME SCHOOLING**

The person in charge of a home school and the school district must provide instruction and meet the requirements specified in Minn. Stat. § 120A.22.

### **IV. IMMUNIZATION**

The parent or guardian of a home-schooled child shall submit statements as required by Minn. Stat. § 121A.15, Subds. 1, 2, 3, 4, and 12, on the appropriate Minnesota Department of Education form, to the superintendent of the school district in which the child resides by October 1 of the first year of home schooling in Minnesota and the grade 7 year. (Minn. Stat. § 121A.15, Subd. 8)

### **V. TEXTBOOKS, INSTRUCTIONAL MATERIAL, STANDARD TESTS**

Upon formal request, as required by law, the school district will provide textbooks (including a teacher's edition, guide, or other materials that accompany a textbook when the edition, guide, or materials are packaged physically or electronically with textbooks for student use), individualized instructional or cooperative learning materials (including teacher materials that accompany pupil materials), software or other educational technology, and standardized tests and loan or provide them for use by a home-schooled child as provided in Minn. Stat. § 123B.42 and Minn. Rules Ch. 3540. The school district is not required to expend any amount for this purpose that exceeds the amount it receives pursuant to Minn. Stat. §§ 123B.40-123B.48 for this purpose. If curriculum has both physical and electronic components, the school district will, at the request of the student or the student's parent or guardian, make the electronic component accessible to a resident student provided that the school district does not incur more than an incidental cost as a result of providing access electronically.

### **VI. PUPIL SUPPORT SERVICES**

Upon formal request, as required by law, the school district will provide pupil support

services in the form of health services and counseling and guidance services to a home-schooled child as provided by Minn. Stat. § 123B.44 and Minn. Rules Ch. 3540. The school district is not required to expend an amount for any of these purposes that exceeds the amount it receives pursuant to Minn. Stat. §§ 123B.40-123B.48 for any of these purposes.

## **VII. EXTRACURRICULAR ACTIVITIES**

Resident pupils who receive instruction in a home school (in which five or fewer students receive instruction) may fully participate in extracurricular activities of the school district on the same basis as other public school students. (Minn. Stat. §§ 123B.36, Subd. 1, and 123B.49, Subd. 4)

## **VIII. SHARED TIME PROGRAMS**

Enrollment in class offerings of the school district.

- A. A home-schooled child who is a resident of the school district may enroll in classes in the school district as a shared time pupil on the same basis as other nonpublic school students. The provisions of this policy shall not be determinative of whether the school district allows the enrollment of any pupils on a shared-time basis.
- B. The school district may limit enrollment of shared-time pupils in such classes based on the capacity of a program, class, grade level, or school building. The school board and administration retain sole discretion and control over scheduling of all classes and assignment of shared time pupils to classes.

*[Note: The provisions of Article VIII. - Shared Time Programs do not make a determination as to whether Shared Time Programs should be offered to any pupil. However, home-schooled children are required to be treated the same as all other nonpublic school children.]*

## **IX. OPTIONAL COOPERATIVE ARRANGEMENTS**

### **A. Activities**

- 1. Minnesota State High School League-sponsored activities (in which six or more students receive instruction in the home school or the home school students are not residents of the school district).

A home school that is a member of the Minnesota State High School League may request that the school district enter into a cooperative sponsorship arrangement as provided in Minnesota State High School League Bylaw 403.00. The approval of such an arrangement shall be at the discretion of the school board.

- a. The home school must become a member of the Minnesota State

High School League in accordance with the rules of the Minnesota State High School League.

- b. The home school is solely responsible for any costs or fees associated with its application for and/or subsequent membership in the Minnesota State High School League.
- c. The home school is responsible for any and all costs associated with its participation in a cooperative sponsorship arrangement as well as any school district activity fees associated with the Minnesota State High School League activity.

- 2. Non-Minnesota State High School League activities in which six or more students receive instruction in the home school.

A home-schooled child may participate in non-Minnesota State High School League activities offered by the school district upon application and approval from the school district to participate in the activity and the payment of any activity fees associated with the activity. However, home school students may not be charged higher activity fees than other public school students. An approval shall be granted at the discretion of the school district.

**B. Transportation Services**

- 1. The school district may provide nonpublic nonregular transportation services to a home-schooled child.
- 2. The school district retains sole discretion and control and management of scheduling routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, and any other matter relating to the provision of transportation services.

***Legal References:*** Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 120A.24 (Reporting)  
Minn. Stat. § 120A.26 (Enforcement and Prosecution)  
Minn. Stat. § 121A.15 (Health Standards; Immunizations; School Children)  
Minn. Stat. § 123B.36 (School Boards May Require Fees)  
Minn. Stat. § 123B.41 (Definitions)  
Minn. Stat. § 123B.42 (Textbooks, Individual Instruction Material, Standard Tests)  
Minn. Stat. § 123B.44 (Provision of Pupil Support Services)  
Minn. Stat. § 123B.49 (Cocurricular and Extracurricular Activities)  
Minn. Stat. § 123B.86 (Equal Treatment - Transportation)  
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)  
Minn. Stat. § 124D.03 (Enrollment Options Program)

Minn. Rules Ch. 3540 (Textbooks, Individualized Instruction Materials,  
Standardized Tests)

***Cross References:*** MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)  
MSBA/MASA Model Policy 510 (School Activities)

Policy Adopted: January 2004

Policy Revised: May 2006 / November 2012 / September 2017 / November 2020

Independent School District No. 110

Waconia, MN

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 611

Orig. 1996

Revised: \_\_\_\_\_

Rev. 202219

## **611 HOME SCHOOLING**

***[Note: The provisions of this policy substantially reflect statutory requirements.]***

### **I. PURPOSE**

The purpose of this policy is to recognize and provide guidelines in accordance with state law for parents who wish to have their children receive education in a home school that is an alternative to an accredited public or private school.

### **II. GENERAL STATEMENT OF POLICY**

The Compulsory Attendance Law (~~Minn. Stat. §~~[Minnesota Statutes section 120A.22](#)) provides that the parent or guardian of a child is primarily responsible for assuring that the child acquires knowledge and skills that are essential for effective citizenship. (~~Minn. Stat. § 120A.22, Subd. 1~~)

### **III. CONDITIONS FOR HOME SCHOOLING**

The person in charge of a home school and the school district must provide instruction and meet the requirements specified in [Minnesota Statutes section](#)~~Minn. Stat. §~~ 120A.22.

### **IV. IMMUNIZATION**

The parent or guardian of a home-schooled child shall submit statements as required by ~~Minn. Stat. §~~[Minnesota Statutes section 121A.15](#), Subds. 1, 2, 3, 4, and 12, on the appropriate Minnesota Department of Education form, to the superintendent of the school district in which the child resides by October 1 of the first year of home schooling in Minnesota and the grade 7 year. (~~Minn. Stat. § 121A.15, Subd. 8~~)

### **V. TEXTBOOKS, INSTRUCTIONAL MATERIAL, STANDARD TESTS**

Upon formal request, as required by law, the school district will provide textbooks (including a teacher's edition, guide, or other materials that accompany a textbook when the edition, guide, or materials are packaged physically or electronically with textbooks for student use), individualized instructional or cooperative learning materials (including teacher materials that accompany pupil materials), software or other educational technology, and standardized tests and loan or provide them for use by a home-schooled child as provided ~~in Minn. Stat. § 123B.42 and Minn. Rules Ch. 3540 under state law.~~ The school district is not required to expend any amount for this purpose that exceeds the amount it receives pursuant to ~~Minn. Stat. §§ 123B.40-123B.48 state law~~ for this purpose. If curriculum has both physical and electronic components, the school district will, at the request of the student or the student's parent or guardian, make the electronic component accessible to a resident student provided that the school district does not incur more than an incidental cost as a result of providing access electronically.

### **VI. PUPIL SUPPORT SERVICES**

Upon formal request, as required by law, the school district will provide pupil support services in the form of health services and counseling and guidance services to a home-schooled child as provided ~~by Minn. Stat. § 123B.44 and Minn. Rules Ch. 3540 under state law.~~ The school

district is not required to expend an amount for any of these purposes that exceeds the amount it receives pursuant to ~~Minn. Stat. §§ 123B.40-123B.48 for any of these purposes.state law.~~

## VII. EXTRACURRICULAR ACTIVITIES

Resident pupils who receive instruction in a home school (in which five or fewer students receive instruction) may fully participate in extracurricular activities of the school district on the same basis as other public school students. ~~(Minn. Stat. §§ 123B.36, Subd. 1, and 123B.49, Subd. 4)~~

## VIII. SHARED TIME PROGRAMS

Enrollment in class offerings of the school district.

- A. A home-schooled child who is a resident of the school district may enroll in classes in the school district as a shared time pupil on the same basis as other nonpublic school students. The provisions of this policy shall not be determinative of whether the school district allows the enrollment of any pupils on a shared-time basis.
- B. The school district may limit enrollment of shared-time pupils in such classes based on the capacity of a program, class, grade level, or school building. The school board and administration retain sole discretion and control over scheduling of all classes and assignment of shared time pupils to classes.

***[Note: The provisions of Article VIII. - Shared Time Programs do not ~~make a determination as to determine~~ whether Shared Time Programs should be offered to any pupil. However, home-schooled children are required to be treated the same as all other nonpublic school children.]***

## IX. OPTIONAL COOPERATIVE ARRANGEMENTS

### A. Activities

1. Minnesota State High School League-sponsored activities (in which six or more students receive instruction in the home school or the home school students are not residents of the school district).

A home school that is a member of the Minnesota State High School League may request that the school district enter into a cooperative sponsorship arrangement as provided in Minnesota State High School League ~~Bylaw 403.00~~bylaws. The approval of such an arrangement shall be at the discretion of the school board.

- a. The home school must become a member of the Minnesota State High School League in accordance with the rules of the Minnesota State High School League.
- b. The home school is solely responsible for any costs or fees associated with its application for and/or subsequent membership in the Minnesota State High School League.
- c. The home school is responsible for any and all costs associated with its participation in a cooperative sponsorship arrangement as well as any school district activity fees associated with the Minnesota State High School League activity.

2. Non-Minnesota State High School League activities in which six or more students receive instruction in the home school.

A home-schooled child may participate in non-Minnesota State High School League activities offered by the school district upon application and approval from the school board to participate in the activity and the payment of any activity fees associated with the activity. However, home school students may not be charged higher activity fees than other public school students. An approval shall be granted at the discretion of the school board.

B. Transportation Services

1. The school district may provide nonpublic nonregular transportation services to a home-schooled child.
2. The school board of the school district retains sole discretion and control and management of scheduling routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, and any other matter relating to the provision of transportation services.

**Legal References:**

Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 120A.24 (Reporting)  
Minn. Stat. § 120A.26 (Enforcement and Prosecution)  
Minn. Stat. § 121A.15 (Health Standards; Immunizations; School Children)  
Minn. Stat. § 123B.36 (~~School Boards May Require~~ Authorized Fees)  
Minn. Stat. § 123B.41 (Definitions)  
Minn. Stat. § 123B.42 (Textbooks;~~L7~~ Individual Instruction or Cooperative Learning Material;~~L7~~ Standard Tests)  
Minn. Stat. § 123B.44 (Provision of Pupil Support Services)  
Minn. Stat. § 123B.49 (~~Cocurricular and~~ Extracurricular Activities; Insurance)  
Minn. Stat. § 123B.86 (Equal Treatment - Transportation)  
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)  
Minn. Stat. § 124D.03 (Enrollment Options Program)  
Minn. Rules Ch. 3540 (~~Textbooks, Individualized Instruction Materials, Standardized Tests~~)Nonpublic Schools)

**Cross References:**

MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)  
MSBA/MASA Model Policy 510 (School Activities)

7.C.6. 614 School District Testing Plan and  
Procedures

Adopted: \_\_\_\_\_

Revised: \_\_\_\_\_

MSBA/MASA Model Policy 614  
Orig. 1997  
Rev. 2022~~17~~

## 614 SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

### I. PURPOSE

The purpose of this policy is to set forth the school district's testing plan and procedure.

### II. GENERAL STATEMENT OF POLICY

The policy of the school district is to implement procedures for testing, test security, documentation, and record keeping.

### III. DUTIES OF SCHOOL DISTRICT PERSONNEL REGARDING TEST ADMINISTRATION

***[Note: This listing of school personnel may not be consistent with the personnel in the school district and, consequently, should be amended to reflect the personnel with responsibility for testing in the particular school district.]***

#### A. Superintendent

1. Responsibilities before testing.
  - a. Designate a district assessment coordinator and district technology coordinator.
  - b. The superintendent, or a designee who has been authorized to be the identified official with authority by the school board, pre-authorizes staff access for applicable Minnesota Department of Education (MDE) secure systems.
  - c. Annually review and recertify staff who have access to MDE secure systems.
  - d. Read and complete the *Assurance of Test Security and Non-Disclosure*.  
***[Note: This form is available on the Minnesota PearsonAccess Next website—see Cross References for website address included in the 614 Form file of the Policy Reference Manual.]***
  - e. Establish a culture of academic integrity.
  - f. Fully cooperate with MDE representatives conducting site visits or Minnesota Test of Academic Skills (MTAS) audits during testing.
  - g. Ensure student information is current and accurate.
  - h. Ensure that a current district test security procedure is in place and that all relevant staff have been provided district training on test administration and test security.
  - i. Ensure that a current process is included for tracking which students tested with which test monitors and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).

- j. Confirm the district assessment coordinator has current information and training specific to test security and the administration of statewide assessments.
  - k. Confirm the district assessment coordinator completes Pre-test Editing in the Test Web Edit System (WES).
  - l. Post on the school district website the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form.
2. Responsibilities after testing.
- a. Confirm the district assessment coordinator and Minnesota Automated Reporting Student System (MARSS) coordinator complete Post-test Editing in Test WES.
  - b. Verify with the district assessment coordinator that all test security issues have been reported to MDE and are being addressed.
  - c. Confirm the MARSS coordinator has updated all student records for Post-test Editing.
  - d. Confirm the district assessment coordinator has finalized the district's assessment information prior to the close of Post-test Editing in Test WES.
  - e. Confirm the district assessment coordinator, or designee, has access to the Graduation Requirements Records (GRR) system and enters necessary information.
  - f. Discuss assessment results with the district assessment coordinator and school administrators.

B. District Assessment Coordinator

1. Responsibilities before testing.
- a. Serve as primary contact with MDE regarding policy and procedure questions related to test administration.
  - b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - c. Confirm all staff who handle test materials, administer tests, or have access to secure test content have completed the *Assurance of Test Security and Non-Disclosure*.
    - (1) Maintain the completed *Assurance of Test Security and Non-Disclosure* for two years after the end of the academic school year in which testing took place.
  - d. Review with all staff the *Assurance of Test Security and Non-Disclosure* and their responsibilities thereunder.
  - e. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
  - f. Establish district testing schedule within the testing windows specified by the MDE and service providers.

- g. Prepare testing conditions, including user access to service provider websites, preparing readiness for online testing, preparing a plan for tracking which students test on which computers or devices, ensure accommodations are indicated as necessary, providing students with opportunity to become familiar with test format, item types, and tools prior to test administration; establishing process for inventorying and distributing secure test materials where necessary; preparing procedures for expected and unexpected situations occurring during testing; planning for addressing technical issues while testing; identify staff who will enter student responses from paper accommodated test materials and scores from MTAS administration online.
  - h. Train school assessment coordinators, test monitors, MTAS test administrators, and ACCESS (test for English language learners) and Alternate ACCESS test administrators.
    - (1) Provide training on proper test administration and test security (Pearson's Training Management System).
    - (2) Verify staff complete any and all test-specific training.
  - i. Maintain security of test content, test materials, and record of all staff involved.
    - (1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.
    - (2) Organize secure test materials for online administrations and keep them secure.
    - (3) Define chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.
  - j. Confirm that all students have appropriate test materials.
2. Responsibilities on testing day(s).
- a. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and policies and procedures.
  - b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
  - c. Contact the MDE assessment contact within 24 hours of a security breach and submit the *Test Security Notification* in Test WES within 48 hours.
  - d. Address invalidations and test or accountability codes.
3. Responsibilities after testing.
- a. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.

- b. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.
- c. Return secure test materials as outlined in applicable manuals and resources.
- d. Collect security documents and maintain them for two years from the end of the academic school year in which testing took place.
- e. Review student assessment data and resolve any issues.
- f. Distribute Individual Student Reports no later than fall parent/teacher conferences.
- g. Enter Graduation Requirements Records in the GRR system.

C. School Principal

- 1. Responsibilities before testing.
  - a. Designate a school assessment coordinator and technology coordinator for the building.
  - b. Be knowledgeable about proper test administration and test security as outlined in manuals and directions.
  - c. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - d. Communicate the importance of test security and expectation that staff will keep test content secure and act with honesty and integrity during test administration.
  - e. Provide adequate secure storage space for secure test materials before, during, and after testing until they are returned to the service provider or securely disposed of.
  - f. Ensure adequate computers and/or devices are available and rooms are appropriately set up for online testing.
  - g. Verify that all test monitors and test administrators receive proper training for test administration.
  - h. Ensure students taking specified tests have opportunity to become familiar with test format, item types, and tools prior to test administration.
  - i. Include the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form in the student handbook.
- 2. Responsibilities on testing day(s).
  - a. Ensure that test administration policies and procedures and test security requirements in all manuals and directions are followed.
  - b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.

**Commented [1]:** @mthomas@isd110.org Here's an addition for the student handbooks <https://isd110.org/sites/default/files/files/content/2022-23-statewide-assessments-parent-guardian-participation-guide-and-refusal-information-re-042122.pdf>  
\_Assigned to Matt Thomas\_

3. Responsibilities after testing.
  - a. Ensure all secure test materials are collected, returned, and/or disposed of securely as required in any manual.
  - b. Ensure requirements for embargoed final assessment results are followed.

D. School Assessment Coordinator

1. Responsibilities before testing.
  - a. Implement test administration and test security policies and procedures.
  - b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - c. Ensure all staff who handle test materials, administer tests, or have access to secure test content read and complete the *Assurance of Test Security and Non-Disclosure*.
  - d. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
  - e. Prepare testing conditions, including the following: schedule rooms and computer labs; arrange for test monitors and administrators; arrange for additional staff to assist with unexpected situations; arrange for technology staff to assist with technical issues; develop a plan for tracking which students test on which computers or devices; plan seating arrangements for students; ensure preparations are completed for Optional Local Purpose Assessment (OLPA), Minnesota Comprehensive Assessment (MCA), and ACCESS online testing; ensure accommodations are properly reported; confirm how secure paper test materials will arrive and quantities to expect; address accommodations and specific test administration procedures; determine staff who will enter the student responses from paper accommodated test materials and scores from MTAS administrations online.
  - f. Train staff, including all state-provided training materials, policies and procedures, and test-specific training.
  - g. Maintain security of test content and test materials.
    - (1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.
    - (2) Organize secure test materials for online administrations and keep them secure.
    - (3) Follow chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.

- (4) Identify need for additional test materials to district assessment coordinator.
  - (5) Provide MTAS student data collection forms if necessary.
  - (6) Distribute applicable ACCESS and Alternate ACCESS *Test Administrator Scripts* and *Test Administration Manuals* to test administrators so they can become familiar with the script and prepare for test administration.
  - (7) Confirm that all students taking ACCESS and Alternate ACCESS have appropriate test materials and preprinted student information on the label is accurate.
2. Responsibilities on testing day(s).
- a. Distribute materials to test monitors and ACCESS test administrators and ensure security of test materials between testing sessions and that district procedures are followed.
  - b. Ensure *Test Monitor and Student Directions* and *Test Administrator Scripts* are followed and answer questions regarding same.
  - c. Fully cooperate with MDE representatives conducting site visits or MTAS audits, as applicable.
  - d. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and test administration policies and procedures.
  - e. Report testing irregularities to district assessment coordinator using the *Test Administration Report*.
- [Note: This form is available on the Minnesota PearsonAccess Next website—see Cross References for website address.Note: This form is included in the 614 Form file of the Policy Reference Manual.]**
- f. Report security breaches to the district assessment coordinator as soon as possible.
3. Responsibilities after testing.
- a. Ensure that all paper test materials are kept locked and secure and security checklists completed.
  - b. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.
  - c. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.
  - d. Return secure test materials as outlined in applicable manuals and resources.
  - e. Prepare materials for pickup by designated carrier on designated date(s). Maintain security of all materials.
  - f. Ensure requirements for embargoed final assessment results are followed.

E. Technology Coordinator

1. Ensure that district is prepared for online test administration and provide technical support to district staff.
2. Acquire all necessary user identifications and passwords.
3. Read and complete the *Assurance of Test Security and Non-Disclosure*.
4. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
5. Attend district training and any service provider technology training.
6. Review, use, and be familiar with all service provider technical documentation.
7. Prepare computers and devices for online testing.
8. Confirm site readiness.
9. Provide all necessary accessories for testing, technical support/troubleshooting during test administration and contact service provider help desks as needed.

F. Test Monitor

1. Responsibilities before testing.
  - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - b. Attend trainings related to test administration and security.
  - c. Complete required training course(s) for tests administering.
  - d. Be knowledgeable about how to contact the school assessment coordinator during testing, where to pick up materials on day of test, and plan for securing test materials between test sessions.
  - e. Be knowledgeable regarding student accommodations.
  - f. Remove or cover any instructional posters or visual materials in the testing room.
2. Responsibilities on testing day(s).
  - a. Before test.
    - (1) Receive and maintain security of test materials.
    - (2) Verify that all test materials are received.
    - (3) Ensure proper number of computers/devices or paper accommodated test materials are present.
    - (4) Verify student testing tickets and appropriate allowable materials.
    - (5) Assign numbered test books to individual students.

- (6) Complete information as directed.
- (7) Record extra test materials.

b. During test.

- (1) Verify that students are logged in and taking the correct test or using the correct grade-level and tier test booklet for students with paper accommodated test materials.
- (2) Follow all directions and scripts exactly.
- (3) Follow procedures for restricting student access to cell phones and other electronic devices, including wearable electronic devices.
- (4) Stay in testing room and remain attentive during entire test session. Practice active monitoring by circulating throughout the room during testing.

***[Note: School districts may allow test monitors to use their cell phones only to alert other staff of issues. If allowed, the school district should train the test monitors on proper and improper use.]***

- (5) Be knowledgeable about responding to emergency or unusual circumstances and technology issues.
- (6) Do not review, discuss, capture, email, post, or share test content in any format.
- (7) Ensure all students have been provided the opportunity to independently demonstrate their knowledge.
- (8) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
- (9) Document the students who tested with the test monitor and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).
- (10) Document students who require a scribe or translated directions or any unusual circumstances and report to school assessment coordinator.
- (11) Report any possible security breaches as soon as possible.

c. After test.

- (1) Follow directions and scripts exactly.
- (2) Collect all materials and keep secure after each session. Upon completion return to the school assessment coordinator.
- (3) Immediately report any missing test materials to the school assessment coordinator.

G. MTAS Test Administrator

1. Before testing.
  - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - b. Attend trainings related to test administration and security.
  - c. Complete required training course(s) for tests administering.
  - d. Be knowledgeable as to when and where to pick up MTAS materials and the school's plan for keeping test materials secure.
  - e. Prepare test materials for administration, including objects and manipulatives, special instructions, and specific adaptations for each student.
2. Responsibility on testing day(s).
  - a. Before the test.
    - (1) Maintain security of materials.
    - (2) Confirm appropriate MTAS materials are available and prepared for student.
  - b. During the test.
    - (1) Administer each task to each student and record the score.
    - (2) Be knowledgeable about how to contact the district or school assessment coordinator, if necessary, and responding to emergency and unusual circumstances.
    - (3) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
    - (4) Document and report and unusual circumstances to district or school assessment coordinator.
  - c. After the test.
    - (1) Keep materials secure.
    - (2) Return all materials.
    - (3) Return objects and manipulatives to classroom.
    - (4) Enter MTAS scores online or return data collection forms to the district or school assessment coordinator.

H. MARSS Coordinator

1. Responsibilities before testing.
  - a. Confirm all eligible students have unique state student identification (SSID) or MARSS numbers.
  - b. Ensure English language and special education designations are current and correct for students testing based on those designations.

- c. Submit MARSS data on an ongoing basis to ensure accurate student demographic and enrollment information.
- 2. Responsibilities after testing.
  - a. Ensure accurate enrollment of students in schools during the accountability windows.
  - b. Ensure MARSS identifying characteristics are correct, especially for any student not taking an accountability test.
  - c. Work with district assessment coordinator to edit discrepancies during the Post-test Edit window in Test WES.

I. Any Person with Access to Test Materials

Read and complete the *Assurance of Test Security and Non-Disclosure*.

**IV. TEST SECURITY**

- A. Test Security Procedures will be adopted by school district administration.

***[Note: This form is available on the Minnesota PearsonAccess Next website—see Cross References for website address. Note: A sample procedure that has been approved by MDE is included in the 614 Form file of the Policy Reference Manual.]***

- B. Students will be informed of the following:

- 1. The importance of test security;
- 2. Expectation that students will keep test content secure;
- 3. Expectation that students will act with honesty and integrity during test administration;
- 4. Expectation that students will not access cell phones, wearable technology (e.g., smart watches, fitness trackers), or other devices that can electronically send or receive information. The test of a student who wears a device during testing must be invalidated.

If a student completes testing and then accesses a cell phone or other prohibited device (including wearable technology), the school district must take further action to determine if the test should be invalidated, rather than automatically invalidating the test.

- 5. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior.

- C. Staff will be informed of the following:

- 1. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior.
- 2. Other contact information and options for reporting security concerns.

**V. REQUIRED DOCUMENTATION FOR PROGRAM AUDIT**

- A. The school district shall maintain records necessary for program audits conducted by MDE. The records must include documentation consisting of the following:

1. Signed *Assurance of Test Security and Non-Disclosure* forms must be maintained for two years after the end of the academic year in which the testing took place.
2. School district security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
3. School security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
4. Test Monitor Test Materials Security Checklist provided for each group of students assigned to a test monitor must be maintained for two years after the end of the academic school year in which testing took place.
5. School district test monitor tracking documentation must be maintained for two years after the end of the academic year in which the tracking took place.
6. ACCESS and Alternate ACCESS Packing List and Security Checklist provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
7. Documentation of school district staff training on test administration and test security must be maintained for two years after the end of the academic school year in which testing took place.
8. *Test Security Notification* must be maintained for two years after the end of the academic school year in which testing took place.
9. *Test Administration Report* must be maintained for one year after the end of the academic school year in which testing took place.
10. Record of staff trainings and test-specific trainings must be maintained for one year after the end of the academic year in which testing took place.

**Legal References:**

Minn. Stat. § 13.34 (Examination Data)  
Minn. Stat. § 120B.11 (School District Process [for Reviewing Curriculum Instruction, and Student Achievement; Striving for the World's Best Workforce](#))  
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)  
Minn. Stat. § 120B.36, Subd. 2 ([School Accountability](#)) ~~Adequate Yearly Progress~~  
~~Minn. Rules Parts 3501.0010-3501.0180 (Graduation Standards – Mathematics and Reading) (repealed Minn. L. 2013, Ch. 116, Art. 2, 22)~~  
~~Minn. Rules Parts 3501.0200-2501.0290 (Graduation Standards – Written Composition) (repealed Minn. L. 2013, Ch. 116, Art. 2, 22)~~  
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.082 ~~00-3501.0815~~ (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)  
~~Minn. Rules Parts 3501.1000 – 3501.1190 (graduation Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, 22)~~  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)  
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

**Cross References:** MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)  
MSBA/MASA Model Policy 613 (Graduation Requirements)  
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)  
MSBA/MASA Model Policy 616 (School District System Accountability)  
[Minnesota PearsonAccess Next Resources and Forms:](http://minnesota.pearsonaccessnext.com/policies-and-procedures/)  
<http://minnesota.pearsonaccessnext.com/policies-and-procedures/>

7.C.7. 615 Basic Standards Testing  
Accommodations Modifications and Exemptions for  
IEP Section 504 Accommodations and LEP Students

## **615 TESTING ACCOMMODATIONS, MODIFICATIONS, AND EXEMPTIONS FOR IEPs, SECTION 504 PLANS, AND LEP STUDENTS**

### **I. PURPOSE**

The purpose of the policy is to provide adequate opportunity for students identified as having individualized education program (IEP), Rehabilitation Act of 1973, § 504 accommodation plan (504 plan), or English Learner (EL) needs to participate in statewide assessment systems designed to hold schools accountable for the academic performance of all students.

### **II. GENERAL STATEMENT OF POLICY**

#### **A. Minnesota Test of Academic Skills (MTAS)**

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how a student with a disability will participate in statewide testing.
2. Participation decisions will be made separately for mathematics, reading, and science. The assessment options are the Minnesota Comprehensive Assessment (MCA) and the MTAS.
3. Eligibility Requirements
  - a. The following requirements must be met for a student with a significant cognitive disability to be eligible for the MTAS:
    - (1) The IEP team must consider the student's ability to access the MCA, with or without accommodations;
    - (2) The IEP must review the student's instructional program to ensure that the student is receiving instruction linked to the general education curriculum to the extent appropriate. If instruction is not linked to the general education curriculum, the IEP team must review the student's goals and determine how access to the general curriculum will be provided;
    - (3) The IEP team determined the student's cognitive functioning to be significantly below age expectations. The team also determined that the student's disability has a significant impact on his or her ability to function in

multiple environments, including home, school, and community;

- (4) The IEP team determined that the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments;
- (5) The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate measure of the student's academic progress and how the student would participate in statewide testing.

b. MTAS participation decisions must not be made on the following factors:

- (1) Student's disability category;
- (2) Placement;
- (3) Participation in a separate, specialized curriculum;
- (4) An expectation that the student will receive a low score on the MCA;
- (5) Language, social, cultural, or economic differences;
- (6) Concern for accountability calculations.

B. Alternate ACCESS for ELs

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how an identified EL student with a disability will participate in statewide testing.
2. Eligibility Requirements
  - a. The student must be identified as EL in MARSS in order to take an English language proficiency assessment.
  - b. The student must have a significant cognitive disability. If the student has been identified as eligible to take the MTAS in mathematics, reading, or science, the student meets this criterion.

- c. For students in grades that the MTAS is not administered:
    - (1) the student must have cognitive functioning significantly below age level;
    - (2) the student's disability must have a significant impact on his or her ability to function in multiple environments, including home, school, and community; and
    - (3) the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments.
  - d. The IEP team must consider the student's ability to access the ACCESS, with or without accommodations.
  - e. The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate English language proficiency assessment for the student.
3. Alternate ACCESS participation decisions must not be made on the following factors:
- a. Student's disability category;
  - b. Participation in a separate, specialized curriculum;
  - c. Current level of English language proficiency;
  - d. The expectation that the student will receive a low score on the ACCESS for ELs;
  - e. Language, social, cultural, or economic differences;
  - f. Concern for accountability calculations.

C. EL Students New to the United States

EL students new to the United States will take all assessments, including all academic assessments (math, reading, and science), as well as the English Language Proficiency Assessment (ACCESS).

### **III. DEFINITION OF TERMS**

See the current “Procedures Manual for the Minnesota Assessments” which is produced by the Minnesota Department of Education and available through [minnesotapearsonaccessnext.com](http://minnesotapearsonaccessnext.com).

### **IV. GRANTING AND DOCUMENTING ACCOMMODATIONS, MODIFICATIONS, OR EXEMPTIONS FOR TESTING**

See Chapter 5 of the current “Procedures Manual for the Minnesota Assessments” and 2017-18 Guidelines for Administration of Accommodations and Linguistic Supports ([http://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/GuidelinesforAccommodationsandLinguisticSupports\\_2018.pdf](http://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/GuidelinesforAccommodationsandLinguisticSupports_2018.pdf)).

### **V. RECORDS**

All test accommodations, modifications, or exemptions shall be reported to the school district test administrator. The school district test administrator shall be responsible for keeping a list of all such test accommodations, modifications, and exemptions for school district audit purposes. Testing results will be documented and reported.

**Legal References:** Minn. Stat. § 120B.11 (School District Process)  
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)  
Minn. Stat. § 125A.08(a)(1) (Individualized Education Programs)  
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)  
Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)  
Eligibility Requirements for the Minnesota Test of Academic Skills (MTAS), <https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mda2/~edisp/006087.pdf>

Alternate ACCESS for ELLs Participation Guidelines,  
<https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mdq5/~edisp/049763.pdf>

***Cross References:*** MSBA/MASA Model Policy 104 (School District Mission Statement)  
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)  
MSBA/MASA Model Policy 613 (Graduation Requirements)  
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)  
MSBA/MASA Model Policy 616 (School District System Accountability)

Policy Adopted: March 2004  
Revised: Dec 2020  
Independent School District No. 110  
Waconia, MN

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 615

Orig. 1997

Revised: \_\_\_\_\_

Rev. 2022~~19~~

## **615 TESTING ACCOMMODATIONS, MODIFICATIONS, AND EXEMPTIONS FOR IEPs, SECTION 504 PLANS, AND LEP STUDENTS**

### **I. PURPOSE**

The purpose of the policy is to provide adequate opportunity for students identified as having individualized education program (IEP), Rehabilitation Act of 1973, § 504 accommodation plan (504 plan), or English Learner (EL) needs to participate in statewide assessment systems designed to hold schools accountable for the academic performance of all students.

### **II. GENERAL STATEMENT OF POLICY**

#### **A. Minnesota Test of Academic Skills (MTAS)**

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how a student with a disability will participate in statewide testing.
2. Participation decisions will be made separately for mathematics, reading, and science. The assessment options are the Minnesota Comprehensive Assessment (MCA) and the MTAS.
3. Eligibility Requirements
  - a. The following requirements must be met for a student with a significant cognitive disability to be eligible for the MTAS:
    - (1) The IEP team must consider the student's ability to access the MCA, with or without accommodations;
    - (2) The IEP must review the student's instructional program to ensure that the student is receiving instruction linked to the general education curriculum to the extent appropriate. If instruction is not linked to the general education curriculum, the IEP team must review the student's goals and determine how access to the general curriculum will be provided;
    - (3) The IEP team determined the student's cognitive functioning to be significantly below age expectations. The team also determined that the student's disability has a significant impact on his or her ability to function in multiple environments, including home, school, and community;
    - (4) The IEP team determined that the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments;
    - (5) The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate measure of the student's academic

progress and how the student would participate in statewide testing.

- b. MTAS participation decisions must not be made on the following factors:
  - (1) Student's disability category;
  - (2) Placement;
  - (3) Participation in a separate, specialized curriculum;
  - (4) An expectation that the student will receive a low score on the MCA;
  - (5) Language, social, cultural, or economic differences;
  - (6) Concern for accountability calculations.

B. Alternate ACCESS for ELs

- 1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how an identified EL student with a disability will participate in statewide testing.
- 2. Eligibility Requirements
  - a. The student must be identified as EL in MARSS in order to take an English language proficiency assessment.
  - b. The student must have a significant cognitive disability. If the student has been identified as eligible to take the MTAS in mathematics, reading, or science, the student meets this criterion.
  - c. For students in grades that the MTAS is not administered:
    - (1) the student must have cognitive functioning significantly below age level;
    - (2) the student's disability must have a significant impact on his or her ability to function in multiple environments, including home, school, and community; and
    - (3) the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments.
  - d. The IEP team must consider the student's ability to access the ACCESS, with or without accommodations.
  - e. The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate English language proficiency assessment for the student.
- 3. Alternate ACCESS participation decisions must not be made on the following factors:

- a. Student’s disability category;
- b. Participation in a separate, specialized curriculum;
- c. Current level of English language proficiency;
- d. The expectation that the student will receive a low score on the ACCESS for ELs;
- e. Language, social, cultural, or economic differences;
- f. Concern for accountability calculations.

C. EL Students New to the United States

EL students new to the United States will take all assessments, including all academic assessments (math, reading, and science), as well as the English Language Proficiency Assessment (ACCESS).

**III. DEFINITION OF TERMS**

See the current “Procedures Manual for the Minnesota Assessments” which is produced by the Minnesota Department of Education and available through [minnesota.pearsonaccessnext.com](http://minnesota.pearsonaccessnext.com).

**IV. GRANTING AND DOCUMENTING ACCOMMODATIONS, MODIFICATIONS, OR EXEMPTIONS FOR TESTING**

See Chapter 5 of the current “Procedures Manual for the Minnesota Assessments” and 2020-21 17-18 Guidelines for Administration of Accommodations and Linguistic Supports [http://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/Guidelines%20for%20Accomm\\_2020-21.pdf](http://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/Guidelines%20for%20Accomm_2020-21.pdf) (~~[http://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/GuidelinesforAccommandLS\\_2018.pdf](http://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/GuidelinesforAccommandLS_2018.pdf)~~).

**V. RECORDS**

All test accommodations, modifications, or exemptions shall be reported to the school district test administrator. The school district test administrator shall be responsible for keeping a list of all such test accommodations, modifications, and exemptions for school district audit purposes. Testing results will be documented and reported.

**Legal References:**

- Minn. Stat. § 120B.11 (School District Process [for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World’s Best Workforce](#))
- Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
- Minn. Stat. § 125A.08~~(a)(1)~~ (Individualized Education Programs)
- Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
- Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
- Minn. Rules Parts 3501.08~~20\_00-3501.0815~~ (Academic Standards for the Arts)
- Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
- ~~Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)~~
- Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)

Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

Eligibility Requirements for the Minnesota Test of Academic Skills (MTAS),

<https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mda2/~edisp/006087.pdf>

<https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mda2/~edisp/006087.pdf>

Alternate ACCESS for ELLs Participation Guidelines,  
<https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mdq5/~edisp/049763.pdf>

**Cross References:**

MSBA/MASA Model Policy 104 (School District Mission Statement)

MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)

MSBA/MASA Model Policy 613 (Graduation Requirements)

MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)

MSBA/MASA Model Policy 616 (School District System Accountability)

7.C.8. 616 School District System Accountability

## **616 SCHOOL DISTRICT SYSTEM ACCOUNTABILITY**

***[Note: Minnesota Statutes section 120B.11 requires school districts to adopt a comprehensive long-term strategic plan that addresses the review of curriculum, instruction, student achievement, and assessment. MSBA/MASA Model Policies 601, 603, and 616 address these statutory requirements. In addition, MSBA/MASA Model Policies 613-615 and 617-620 provide procedures to further implement the requirements of Minnesota Statutes section 120B.11.]***

### **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 school district. The school district established a system to transition to the graduation requirements of the Minnesota K-12 Academic Standards. The school district also established a system to review and improve instruction, curriculum, and assessment which will include substantial 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.

### **III. DEFINITIONS**

- A. "Credit" means a student's successful completion of an academic year of study or a student's mastery of the applicable subject matter, as determined by the school district.
- B. "Graduation Standards" means the credit requirements and locally adopted content standards or Minnesota K-12 Academic Standards that school districts must offer and certify that students complete to be eligible for a high school diploma.
- C. "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.

### **IV. ESTABLISHMENT OF GOALS; IMPLEMENTATION; EVALUATION AND REPORTING**

- A. School District Goals
  - 1. The school board has established school district-wide goals that provide broad direction for the school district. Incorporated in these goals are the graduation and education standards contained in the Minnesota K-12 Academic Standards and federal law. The broad goals shall be reviewed annually and approved by the school board. The school board shall adopt annual goals based on the recommendations of the school district's Advisory Committee.
  - 2. The Advisory Committee is established by the school board to ensure active

community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.

3. The school district-wide improvement goals should address recommendations identified through the Advisory Committee process. The school district's goal setting process will include consideration of individual site goals. School district goals may also be developed through an education effectiveness program, an evaluation of student progress committee, or through some other locally determined process.

- B. System for Reviewing All Instruction and Curriculum. Incorporated in the process will be analysis of the school district's progress toward implementation of the Minnesota Academic Standards. Instruction and curriculum shall be reviewed and evaluated by taking into account strategies and best practices, student outcomes, principal evaluations under Minnesota Statutes section 123B.147, and teacher evaluations under Minnesota Statutes section 122A.40 or 122A.41.

***[Insert Local Cycle in this space]***

- C. Implementation of Graduation Requirements

1. The Advisory Committee shall also advise the school board on implementation of the state and local graduation requirements, including K-12 curriculum, assessment, student learning opportunities, and other related issues. Recommendations of the Advisory Committee shall be published annually to the community. The school board shall receive public input and comment and shall adopt or update this policy at least annually.
2. The school board shall annually review and determine if student achievement levels at each school site meet federal expectations. If the school board determines that student achievement levels at a school site do not meet federal expectations and the site has not made adequate yearly progress for two consecutive school years, the Advisory Committee shall work with the school site to adopt a plan to raise student achievement levels to meet federal expectations. The Advisory Committee may seek assistance from the Commissioner of the Minnesota Department of Education (MDE) (Commissioner) in developing a plan which must include parental involvement components.
3. The educational assessment system component utilized by the school board to measure individual students' educational progress must be based, to the extent annual tests are administered, on indicators of achievement growth that show an individual student's prior achievement. Indicators of achievement and prior achievement must be based on highly reliable statewide or districtwide assessments. The school board will utilize models developed by the Commissioner for measuring individual student progress. The school board must coordinate with MDE in evaluating school sites and continuous improvement plans, consistent with best practices.

- D. Comprehensive Continuous Improvement of Student Achievement

1. By [date] of each year, the Advisory Committee will meet to advise and assist the school district in the implementation of the school district system accountability and comprehensive continuous improvement process.

2. The Advisory Committee, working in cooperation with other committees of the school district [*such as the Technology, Educational Effectiveness, Grade Level, Site Instruction, Curriculum and Assessment Committees, etc.*], will provide active community participation in:
  - a. Reviewing the school district instructional and curriculum plan, with emphasis on implementing the Minnesota K-12 Academic Standards;
  - b. Identifying annual instruction and curriculum improvement goals for recommendation to the school board;
  - c. Making recommendations regarding the evaluation process that will be used to measure school district progress toward its goals; and,
  - d. Advising the school board about development of the annual budget.
3. The Advisory Committee shall meet the following criteria:
  - a. The Advisory Committee shall ensure active community participation in all planning for instruction and curriculum affecting Graduation Standards.
  - b. The Advisory Committee shall make recommendations to the school board on school district-wide standards, assessments, and program evaluation.
  - c. Building teams may be established as subcommittees to develop and implement an education effectiveness plan and to carry out methods to improve instruction, curriculum, and assessments as well as methods to use technology in meeting the school district improvement plan.
  - d. A local plan to evaluate student progress, using a local process, shall be used for developing a plan for assessment of student progress toward the Graduation Standards, as well as program evaluation data for use by the Advisory Committee in the instruction and curriculum review process. This plan shall annually be approved by the school board.
4. The Advisory Committee shall, when possible, be comprised of at least two-thirds community representatives and shall reflect the diversity of the community. To the extent possible, the Advisory Committee shall reflect the diversity of the school district and its school sites and include teachers, parents, support staff, students, and other community residents. Included in its membership should be:
  - a. The Director of Curriculum (or similar educational leader)
  - b. Principal
  - c. School Board Member
  - d. Student Representative

- e. One teacher from each building or instructional level
- f. Two parents from each building or instructional level
- g. Two residents without school-aged children, non-representative of local business or industry
- h. Two residents representative of local business or industry
- i. District Assessment Coordinator (if different from "a." above)

***[Note: This Advisory Committee composition is a model only.]***

5. Translation services should be provided to the extent appropriate and practicable.

6. The Advisory Committee shall meet the following timeline each year:

Month: Organizational meeting of the Committee to review the authorizing legislation and the roles and responsibilities of the Committee as determined by the school board.

Month(s): Agree on the process to be used. Become familiar with the instruction and curriculum of the cycle content area.

Month(s): Review evaluation results and prepare recommendations.

Month: Present recommendations to the school board for its input and approval.

E. Evaluation of Student Progress Committee. A committee of professional staff shall develop a plan for assessment of student progress toward Literacy by Grade 3, the Graduation Standards, as well as program evaluation data for use by the Advisory Committee to review instruction and curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site. This plan shall annually be approved by the school board.

F. Reporting

1. Consistent with Minnesota Statutes section 120B.36, Subd. 1, 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 school district website. 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 school 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. The 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 school district shall include the results of this evaluation in its published reports and in its summary report to the Commissioner.

2. The school performance report for a school site and a school district must include performance reporting information and calculate proficiency rates as required by the most recently reauthorized Elementary and Secondary Education Act.

**Legal References:** Minn. Stat. § 120B.018 (Definitions)  
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota’s Students)  
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World’s Best Workforce)  
Minn. Stat. § 120B.35 (Student Academic Achievement and Growth)  
Minn. Stat. § 120B.36 (School Accountability)  
Minn. Stat. § 122A.40 (Employment; Contracts; Termination)  
Minn. Stat. § 122A.41 (Teacher Tenure Act; Cities of the First Class; Definitions)  
Minn. Stat. § 123B.04 (Site Decision Making; Individualized Learning Agreement; Other Agreements)  
Minn. Stat. § 123B.147(Principals)  
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)  
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

**Cross References:** MSBA/MASA Model Policy 104 (School District Mission Statement)  
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)  
MSBA/MASA Model Policy 613 (Graduation Requirements)  
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)  
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)  
MSBA/MASA Model Policy 617 (School District Ensurance of Preparatory and High School Standards)  
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)  
MSBA/MASA Model Policy 619 (Staff Development for Standards)  
MSBA/MASA Model Policy 620 (Credit for Learning)

Policy Adopted: March 2004

Reviewed: June 2015, May 2016, April 2021

Revised: June 2022

Independent School District No. 110

Waconia, MN

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 616

Orig. 1997

Revised: \_\_\_\_\_

Rev. 202219

## 616 SCHOOL DISTRICT SYSTEM ACCOUNTABILITY

**[Note: ~~Minn. Stat. § Minnesota Statutes section~~ 120B.11 requires school districts to adopt a comprehensive long-term strategic plan that addresses the review of curriculum, instruction, student achievement, and assessment. MSBA/MASA Model Policies 601, 603, and 616 address these statutory requirements. In addition, MSBA/MASA Model Policies 613-615 and 617-620 provide procedures to further implement the requirements of ~~Minn. Stat. §Minnesota Statutes section~~ 120B.11.]**

### I. PURPOSE

The purpose of this policy is to focus public education strategies on a process ~~which 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 ~~will requires a new level of~~ accountability for the school district. The school district ~~will established~~ a system to transition to the graduation requirements of the Minnesota K-12 Academic Standards. The school district also ~~will established~~ a system to review and improve instruction, curriculum, and assessment which will include substantial 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.

### III. DEFINITIONS

- A. "Credit" means a student's successful completion of an academic year of study or a student's mastery of the applicable subject matter, as determined by the school district.
- B. "Graduation Standards" means the credit requirements and locally adopted content standards or Minnesota K-12 Academic Standards that school districts must offer and certify that students complete to be eligible for a high school diploma.
- C. "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.

### IV. ESTABLISHMENT OF GOALS; IMPLEMENTATION; EVALUATION AND REPORTING

#### A. School District Goals

- 1. The school board has established school district-wide goals ~~which that~~ provide broad direction for the school district. Incorporated in these goals are the graduation and education standards contained in the Minnesota K-12 Academic Standards and federal law. The broad goals shall be reviewed annually and approved by the school board. The school board shall adopt annual goals based on the recommendations of the school district's Advisory Committee.
- 2. **The school board shall approve the guidelines for member representation of the**

Advisory Committee ~~is will be established by the school board~~ to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.

3. The school district-wide improvement goals should address recommendations identified through the Advisory Committee process. The school district's goal setting process will include consideration of individual site goals. School district goals may also be developed through an education effectiveness program, an evaluation of student progress committee, or through some other locally determined process.

- B. System for Reviewing All Instruction and Curriculum. Incorporated in the process will be analysis of the school district's progress toward implementation of the Minnesota Academic Standards. Instruction and curriculum shall be reviewed and evaluated by taking into account strategies and best practices, student outcomes, principal evaluations under ~~Minn. Stat. §Minnesota Statutes section 123B.147, Subd. 3,~~ and teacher evaluations under ~~Minn. Stat. §Minnesota Statutes section 122A.40, Subd. 8,~~ or 122A.41, ~~Subd. 5.~~

***[Insert Local Cycle in this space]***

- C. Implementation of Graduation Requirements

1. The Advisory Committee shall also advise the school board on implementation of the state and local graduation requirements, including K-12 curriculum, assessment, student learning opportunities, and other related issues. Recommendations of the Advisory Committee shall be published annually to the community. The school board shall receive public input and comment and shall adopt or update this policy at least annually.
2. The school board shall annually review and determine if student achievement levels at each school site meet federal expectations. If the school board determines that student achievement levels at a school site do not meet federal expectations and the site has not made adequate yearly progress for two consecutive school years, the Advisory Committee shall work with the school site to adopt a plan to raise student achievement levels to meet federal expectations. The Advisory Committee may seek assistance from the Commissioner of the Minnesota Department of Education (MDE) (Commissioner) in developing a plan which must include parental involvement components.
3. The educational assessment system component utilized by the school board to measure individual students' educational progress must be based, to the extent annual tests are administered, on indicators of achievement growth that show an individual student's prior achievement. Indicators of achievement and prior achievement must be based on highly reliable statewide or districtwide assessments. The school board will utilize models developed by the Commissioner for measuring individual student progress. The school board must coordinate with MDE in evaluating school sites and continuous improvement plans, consistent with best practices.

- D. Comprehensive Continuous Improvement of Student Achievement

1. By [   date   ] of each year, the Advisory Committee will meet to advise and assist the school district in the implementation of the school district system accountability and comprehensive continuous improvement process.
2. The Advisory Committee, working in cooperation with other committees of the school district [*such as the Technology, Educational Effectiveness, Grade Level,*

*Site Instruction, Curriculum and Assessment Committees, etc.*], will provide active community participation in:

- a. Reviewing the school district instructional and curriculum plan, with emphasis on implementing the Minnesota [K-12 Academic Standards](#);
  - b. Identifying annual instruction and curriculum improvement goals for recommendation to the school board;
  - c. Making recommendations regarding the evaluation process that will be used to measure school district progress toward its goals; [and](#),
  - d. Advising the school board about development of the annual budget.
3. The Advisory Committee shall meet the following criteria:
- a. The Advisory Committee shall ensure active community participation in all planning for instruction and curriculum affecting Graduation Standards.
  - b. The Advisory Committee shall make recommendations to the school board on school district-wide standards, assessments, and program evaluation.
  - c. Building teams may be established as subcommittees to develop and implement an education effectiveness plan and to carry out methods to improve instruction, curriculum, and assessments as well as methods to use technology in meeting the school district improvement plan.
  - d. A local plan to evaluate student progress, using a local process, shall be used for developing a plan for assessment of student progress toward the Graduation Standards, as well as program evaluation data for use by the Advisory Committee in the instruction and curriculum review process. This plan shall annually be approved by the school board.
4. The Advisory Committee shall, when possible, be comprised of at least two-thirds community representatives and shall reflect the diversity of the community. To the extent possible, the Advisory Committee shall reflect the diversity of the school district and its school sites and include teachers, parents, support staff, students, and other community residents. Included in its membership should be:
- a. The Director of Curriculum (or similar educational leader)
  - b. Principal
  - c. School Board Member
  - d. Student Representative
  - e. One teacher from each building or instructional level
  - f. Two parents from each building or instructional level
  - g. Two residents without school-aged children, non-representative of local business or industry
  - h. Two residents representative of local business or industry

- i. District Assessment Coordinator (if different from "a." above)

***[Note: This Advisory Committee composition is a model only.]***

- 5. Translation services should be provided to the extent appropriate and practicable.
- 6. The Advisory Committee shall meet the following timeline each year:
  - Month: Organizational meeting of the Committee to review the authorizing legislation and the roles and responsibilities of the Committee as determined by the school board.
  - Month(s): Agree on the process to be used. Become familiar with the instruction and curriculum of the cycle content area.
  - Month(s): Review evaluation results and prepare recommendations.
  - Month: Present recommendations to the school board for its input and approval.

E. Evaluation of Student Progress Committee. A committee of professional staff shall develop a plan for assessment of student progress toward Literacy by Grade 3, the Graduation Standards, as well as program evaluation data for use by the Advisory Committee to review instruction and curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site. This plan shall annually be approved by the school board.

F. Reporting

- 1. Consistent with ~~Minn. Stat. §~~Minnesota Statutes section 120B.36, Subd. 1, 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 school district website. 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 school 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. The 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 school district shall include the results of this evaluation in its published reports and in its summary report to the Commissioner.
- 2. The school performance report for a school site and a school district must include performance reporting information and calculate proficiency rates as required by the most recently reauthorized Elementary and Secondary Education Act.

***Legal References:***

- Minn. Stat. § 120B.018 (Definitions)
- Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
- Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum,

Instruction, and Student Achievement; Striving for the World's Best Workforce)  
Minn. Stat. § 120B.35 (Student Academic Achievement Levels and Growth)  
Minn. Stat. § 120B.36 (School Accountability; ~~Appeals Process~~)  
Minn. Stat. § 122A.40, ~~Subd. 8~~ (Employment; Contracts; Termination)  
Minn. Stat. § 122A.41, ~~Subd. 5~~ (Teacher Tenure Act; Cities of the First Class;  
Definitions)  
Minn. Stat. § 123B.04 (Site Decision Making; Individualized Learning  
Agreement; Other Agreements Agreement)  
Minn. Stat. § 123B.147, ~~Subd. 3~~ (Principals)  
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language  
Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.08~~20 00-3501.0815~~ (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social  
Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical  
Education)  
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

**Cross References:**

MSBA/MASA Model Policy 104 (School District Mission Statement)  
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)  
MSBA/MASA Model Policy 613 (Graduation Requirements)  
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)  
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and  
Exemptions for IEPs, Section 504 Plans, and LEP Students)  
MSBA/MASA Model Policy 617 (School District Ensurance of Preparatory and  
High School Standards)  
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)  
MSBA/MASA Model Policy 619 (Staff Development for Standards)  
MSBA/MASA Model Policy 620 (Credit for Learning)

7.C.9. 617 School District Ensurance of  
Preparatory and High School Standards

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 617

Orig. 1998

Revised: \_\_\_\_\_

Rev. 202203

## 617 SCHOOL DISTRICT ENSURANCE OF PREPARATORY AND HIGH SCHOOL STANDARDS

***[Note: With the repeal of the Profile of Learning, school districts no longer are required to comply with the procedures set forth in this policy. School districts which retain any portion of the Profile of Learning graduation requirements, however, may choose to retain all or a portion of this policy and may implement and manage the Profile of Learning content standards in whatever manner they deem appropriate.]***

### I. PURPOSE

The purpose of this policy is to ensure that all locally adopted preparatory and high school content standards of the Profile of Learning are addressed directly in both curriculum and assessment for all students, including those with special needs.

### II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to implement the Minnesota Graduation Standards, including local adoption of the former Profile of Learning content standards, during the transition to the implementation of the required Minnesota Academic Standards.
- B. This policy ensures that all students who qualify and elect to satisfy their graduation requirements through the Profile of Learning content standards will continue to receive instruction, curriculum and assessment which address the preparatory and high school content standards of the Profile of Learning. This policy also defines how technology will be integrated across student learning areas. ***[Note: With the repeal of the Profile of Learning, school districts are not required to integrate technology across learning areas and may, in their discretion, delete this provision.]*** In implementing the preparatory and high school content standards, the school district will work to improve the scope and sequences of curriculum, research-based instructional skills of teachers and other district staff who work with students, and alternative assessments of student achievement while making the transition to the required Minnesota Academic Standards.

### III. ESTABLISHMENT OF CURRICULUM AND INSTRUCTION

#### A. Preparatory Content Standards

*[To the extent school districts retain preparatory content standards as part of their locally adopted academic standards, school districts should insert in this section how their curriculum and instructional opportunities for all students will address the preparatory content standards, including the primary, intermediate and middle level standards. This section should contain an outline of each learning area's sequence in a manner which provides notice as to when various achievements are expected.]*

#### B. High School Content Standards

The school district will follow Policy 613, Graduation Requirements, as it implements the graduation standards. This policy ensures that all students will receive instruction, curriculum and assessment which addresses the high school content standards of the

Profile of Learning in all learning areas and that the uses of technology are integrated across student learning areas. **[Note: With the repeal of the Profile of Learning, school districts are not required to integrate technology across learning areas and may, in their discretion, delete this provision.]**

**[Note: School districts should examine existing graduation requirements and align them to the new requirements.]**

C. Assessment of Content Standards

*[School districts should insert their procedure for determining where student achievement of preparatory and high school content standards will be assessed.]*

D. Additional Requirements

*[School districts may wish to consider including additional graduation requirements beyond those required by the Minnesota Academic Standards.]*

E. Special Needs Students

*[School districts should insert their procedure for addressing preparatory and high school content standards for students with special needs.]*

F. Integration of Technology

*[School districts may insert their procedure for addressing how technology will be integrated across the learning areas. With the repeal of the Profile of Learning, school districts are not required to integrate technology across learning areas and may, in their discretion, delete this provision.]*

G. Evaluation and Remediation of Student Difficulties and Achievement

*[School districts should insert their procedure for addressing how diagnosis of student difficulties and remediation will be accomplished as well as how diagnosis of student achievement and acceleration or continuous progress will be accomplished.]*

**Legal References:** Minn. Stat. § 120B.02 (Educational Expectations [and Graduation Requirements](#) for Minnesota’s Students)  
Minn. Stat. § 120B.11 (School District Process [for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World’s Best Workforce](#))  
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.082000-3501.0815 (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.096055 (Academic Standards in Science)  
~~Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)~~  
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
[Minn. Rules Parts 3501.1400-3501.1410 \(Academic Standards for Physical](#)

Education)

- Cross References:**
- MSBA/MASA Model Policy 104 (School District Mission Statement)
  - MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
  - MSBA/MASA Model Policy 613 (Graduation Requirements)
  - MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
  - MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
  - MSBA/MASA Model Policy 616 (School District System Accountability)
  - MSBA/MASA Model Policy 618 (Assessment of Student Achievement)

7.C.10. 623 Mandatory Summer School Instruction

## **623 MANDATORY SUMMER SCHOOL INSTRUCTION**

### **I. PURPOSE**

The purpose of this policy is to establish program parameters and student attendance guidelines and requirements for the school district relating to the provision of mandatory summer school educational services.

### **II. GENERAL STATEMENT OF POLICY**

Summer school educational services and instruction shall be directed toward the fulfillment of the goals and objectives of the educational program and graduation standards of the school district.

### **III. PROCEDURES**

- A. The school district shall offer summer school instruction providing opportunities for:
  - 1. Intervention programs at the elementary and middle school levels;
  - 2. Credit redemption and review courses at the high school level;
  - 3. Special education instruction and services related to mandatory summer school instruction consistent with applicable state and federal authority for all qualified disabled children where appropriate to their educational needs;
  - 4. Other summer school programs as determined by the school district.
- B. All services of the summer school program will be free to residents of the school district whose need for a summer program has been identified by teachers or the school principal and who are required to attend pursuant to established school district criteria and the provisions of this policy.
- C. The summer school curriculum will be established in line with the needs of students and in accordance with rules of the Department of Education. Remedial, make-up, and review courses shall provide opportunities for students to qualify for promotion and/or credit in areas and subjects where previous work has not met promotion/credit standards. It shall further be designed to assist students who have not passed one or more basic requirements tests and who are in need of remediation services relating to the school district's graduation standards or who have been identified as at risk of not learning to read before the end of second grade.
- D. Summer school provides the opportunity for students to improve basic skills,

further their academic progress, and/or accelerate in designated academic areas. The intent of the school district is to ensure that courses taught during the summer session are of the same level of instructional breadth and difficulty as provided during the regular school year.

#### **IV. MANDATORY SUMMER SCHOOL INSTRUCTION**

The school district will direct the administration to identify and develop specific criteria and standards for determining which students may receive summer school instruction. The instruction information and availability will be shared with school families on an annual basis. The superintendent will identify the administrators responsible for coordinating the summer instruction, including:

- Budgeting
- Staffing
- Registration
- Scheduling
- Procedures

#### **V. TRANSPORTATION SERVICES**

- A. The school district shall make available transportation services for all students required to receive instruction in the school district's summer school program in accordance with Minn. Stat. § 120A.22, Subd. 5(b). The school district recognizes that transportation is an essential part of the school district services to students and parents but further recognizes that transportation by school bus is a privilege and not a right for an eligible student.
- B. The school district shall retain sole discretion, control, and management of scheduling routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, and any other matter relating to the provision of transportation services.

#### **VI. SCHOOL BOARD REVIEW**

The superintendent or designated representative shall report at least annually to the school board regarding the status and utilization of programs under this policy.

**Legal References:** Minn. Stat. § 120A.20 (Admission to Public School)  
Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 120B.12 (Reading Proficiently no Later than the End of Grade 3)  
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)  
Minn. Stat. § 123B.09 (Boards of Independent School Districts)  
Minn. Stat. § 123B.88 (Independent School Districts; Transportation)  
Minn. Stat. § 125A.50 (Alternative Delivery of Specialized Instructional Services)

Minn. Rules Part 3501 (Graduation Standards)

***Cross References:*** MSBA/MASA Model Policy 603 (Curriculum Development)  
MSBA/MASA Model Policy 604 (Instructional Curriculum)  
MSBA/MASA Model Policy 605 (Alternative Programs)  
MSBA/MASA Model Policy 707 (Transportation of Public School Students)

Policy Adopted: March 2004  
Policy Revised: December 2020  
Independent School District No. 110  
Waconia, MN

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 623

Orig. 1999

Revised: \_\_\_\_\_

Rev. 201922

## 623 MANDATORY SUMMER SCHOOL INSTRUCTION

### I. PURPOSE

The purpose of this policy is to establish program parameters and student attendance guidelines and requirements for the school district relating to the provision of mandatory summer school educational services.

### II. GENERAL STATEMENT OF POLICY

Summer school educational services and instruction shall be directed toward the fulfillment of the goals and objectives of the educational program and graduation standards of the school district.

### III. PROCEDURES

A. The school district shall offer summer school instruction providing opportunities for:

~~*[Note: The following are for illustrative purposes. Summer school instructional offerings are a policy decision to be determined by the local school board.]*~~

- ~~**1. Remedial instruction Intervention programs at the elementary and middle school level(s);**~~
- ~~**2. Make-up Credit redemption and review courses at the high school level(s);**~~
- ~~**3. Special education instruction and services related to mandatory summer school instruction consistent with applicable state and federal authority for all qualified disabled children where appropriate to their educational needs;**~~
- ~~**4. Reading intervention programs or instruction for students who are at risk of not learning to read before the end of second grade; and**~~
- ~~**5. Other mandatory summer school programs as determined by the school district.**~~

B. All services of the summer school program will be free to residents of the school district whose need for a summer program has been identified by teachers or the school principal and who are required to attend pursuant to established school district criteria and the provisions of this policy.

C. The summer school curriculum will be established in line with the needs of students and in accordance with rules of the [Minnesota](#) Department of Education. ~~Remedial, make-up, Intervention, credit redemption,~~ and review courses shall provide opportunities for students to qualify for promotion and/or credit in areas and subjects where previous work has not met promotion/credit standards. It shall further be designed to assist students who have not passed one or more basic requirements tests and who are in need of ~~remediation intervention~~ services relating to the school district's graduation standards or who have been identified as at risk of not learning to read before the end of second grade.

- D. Summer school provides the opportunity for students to improve basic skills, further their academic progress, and/or accelerate in designated academic areas. The intent of the school district is to ensure that courses taught during the summer session are of the same level of instructional breadth and difficulty as provided during the regular school year.

#### IV. MANDATORY SUMMER SCHOOL INSTRUCTION

***[Note: The Compulsory Instruction Law at ~~Minn. Stat. §Minnesota Statutes section 120A.22, subdivision Subd. 5, specifically authorizes school districts to require children subject to compulsory instruction to attend summer school. Each school district that wishes to implement mandatory summer school instruction must establish the criteria and standards for determining which students will be required to receive such instruction. These criteria should be developed and determined by the school board in consultation with appropriate educational professionals. The final criteria and standards should be provided with specificity in this section. These criteria are within the discretion of the school board and may be tailored to a school district's particular needs and resources. They may be aimed at certain grade levels, academic areas and programs, or at students in need of remediation services relating to the school district's graduation standards and basic requirements testing.]~~***

***[Also, pursuant to ~~Minn. Stat. §Minnesota Statutes section 120B.12, as of the 2011-2012 school year, school districts must identify, before the end of kindergarten, grade 1, and grade 2, students who are not reading at grade level before the end of the current school year. Such students must be screened for characteristics of dyslexia. Reading assessments in English and in the predominant languages of district students, where practicable, must identify and evaluate students' areas of academic need related to literacy. School districts must also monitor the progress and provide reading instruction appropriate to the specific needs of English learners. School districts must use a locally adopted, developmentally appropriate, and culturally responsive assessment. School districts are required to provide reading intervention methods for such students, which may include requiring student attendance in summer school.]~~***

#### ***[Alternative]***

The school board will direct the administration to identify and develop specific criteria and standards for determining which students must receive summer school instruction. **These will be provided to the school board for review and approval on no less than an annual basis. Following school board approval, the criteria and standards for mandatory summer school instruction will be included in this policy as Attachment A and incorporated herein by reference.** The instruction and availability will be shared with school families on an annual basis. The superintendent will identify administrators responsible for coordinating summer school instruction, including:

- budgeting
- staffing
- registration
- scheduling
- procedures

#### V. TRANSPORTATION SERVICES

- A. The school district shall make available transportation services for all students required to receive instruction in the school district's summer school program in accordance with ~~Minn. Stat. §Minnesota Statutes section 120A.22, subdivision Subd. 5(b)~~. The school district recognizes that transportation is an essential part of the school district services to students and parents but further recognizes that transportation by school bus is a privilege and not a right for an eligible student.
- B. The school board shall retain sole discretion, control, and management of scheduling

routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, and any other matter relating to the provision of transportation services.

## **VI. SCHOOL BOARD REVIEW**

The superintendent or designated representative shall report at least annually to the school board regarding the status and utilization of programs under this policy. **All summer school programs will be subject to annual review and approval by the school board.**

**Legal References:** Minn. Stat. § 120A.20 (Admission to Public School)  
Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 120B.12 (Reading Proficiently no Later than the End of Grade 3)  
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)  
Minn. Stat. § 123B.09 (Boards of Independent School Districts)  
Minn. Stat. § 123B.88 (Independent School Districts; Transportation)  
Minn. Stat. § 125A.50 (Alternative Delivery of Specialized Instructional Services)  
Minn. Rules ~~Chapter Part~~ 3501 (Graduation Standards)

**Cross References:** MSBA/MASA Model Policy 603 (Curriculum Development)  
MSBA/MASA Model Policy 604 (Instructional Curriculum)  
MSBA/MASA Model Policy 605 (Alternative Programs)  
MSBA/MASA Model Policy 707 (Transportation of Public School Students)

8. **DISCUSSION ITEMS**

8.A. First Read Board Policies

8.A.1. 606 Textbooks and Instructional  
Materials

Adopted: \_\_\_\_\_

Revised: \_\_\_\_\_

MSBA/MASA Model Policy 606  
Orig. 1995  
Rev. 202205

## 606 TEXTBOOKS AND INSTRUCTIONAL MATERIALS

### I. PURPOSE

The purpose of this policy is to provide direction for selection of textbooks and instructional materials.

### II. GENERAL STATEMENT OF POLICY

The school board recognizes that selection of textbooks and instructional materials is a vital component of the school district's curriculum. The school board also recognizes that it has the authority to make final decisions on selection of all textbooks and instructional materials.

### III. RESPONSIBILITY OF SELECTION

- A. While the school board retains its authority to make final decisions on the selection of textbooks and instructional materials, the school board recognizes the expertise of the professional staff and the vital need of such staff to be primarily involved in the recommendation of textbooks and instructional materials. Accordingly, the school board delegates to the ~~Director of Teaching and Learning~~ superintendent **[or designee]** the responsibility to direct the professional staff in formulating recommendations to the school board on textbooks and other instructional materials.
- B. In reviewing textbooks and instructional materials during the selection process, the professional staff shall select materials ~~which~~that:
1. support the goals and objectives of the education programs;
  2. consider the needs, age, and maturity of students;
  3. foster respect and appreciation for cultural diversity and varied opinion;
  4. fit within the constraints of the school district budget;
  5. are in the English language. Another language may be used, pursuant to [Minnesota Statutes section Minn. Stat. § 124D.61](#);
  6. permit grade-level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited government, the Bill of Rights, our free-market economic system, and patriotism; and
  7. do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.
- C. The ~~Director of Teaching and Learning~~ superintendent **[or designee]** shall be responsible for developing procedures and guidelines to establish an orderly process for the review and recommendation of textbooks and other instructional materials by the professional staff. Such procedures and guidelines shall be coordinated with the school district's curriculum development effort and may utilize the Teaching and Learning Advisory Council for input and consideration. ~~provide opportunity for input and consideration of the views of students, parents, and other interested members of the school district community. This procedure shall be coordinated with the school district's~~

~~curriculum development effort and may utilize advisory committees.~~

#### IV. SELECTION OF TEXTBOOKS AND OTHER INSTRUCTIONAL MATERIALS

- A. The ~~Director of Teaching and Learning~~ superintendent [or designee] shall be responsible for keeping the school board informed of progress on the part of staff and others involved in the textbook and other instructional materials review and selection process.
- B. The ~~Director of Teaching and Learning~~ superintendent [or designee] shall present a recommendation to the school board on the selection of textbooks and other instructional materials after completion of the review process as outlined in this policy.

#### V. RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS

- A. ~~The school district shall provide a process for members of the school district community to seek reconsideration of the use of select textbooks or instructional materials. The school board recognizes differences of opinion on the part of some members of the school district community relating to certain areas of the instruction program. Interested persons may request an opportunity to review materials and submit a request for reconsideration of the use of certain textbooks or instructional materials.~~
- B. The ~~Director of Teaching and Learning~~ superintendent [or designee] shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek reconsideration of textbooks or other instructional materials.
- C. **The superintendent [or designee] shall present a procedure to the school board for review and approval regarding reconsideration of textbooks or other instructional materials. When approved by the school board, such procedure shall be an addendum to this policy.**

**Commented [1]:** This is part of original MSBA policy but not included in ours. Here's the procedures: <https://isd110.org/district-departments/teaching-learning/reconsideration-instructional-materials>

**Commented [2]:** This is part of original MSBA policy but not included in ours. Here's the procedures: <https://isd110.org/district-departments/teaching-learning/reconsideration-instructional-materials>

**Legal References:** Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction ~~—Curriculum~~)  
Minn. Stat. § 120B.235 (American Heritage Education)  
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)  
Minn. Stat. § 123B.09, Subd. 8 (School Board Responsibilities)  
Minn. Stat. § 124D.59-124D.61 (~~Limited English Proficiency Education for English Learners Act~~)  
Minn. Stat. § 127A.10 (State Officials and School Board Members to be Disinterested; Penalty)  
*Hazelwood Sch. Dist. v. Kuhlmeier*, 484 U.S. 260, ~~108 S.Ct. 562, 98 L.Ed.2d 592~~ (1988)  
*Pratt v. Independent Sch. Dist. No. 831*, 670 F.2d 771 (8<sup>th</sup> Cir. 1982)

**Cross References:** MSBA/MASA Model Policy 603 (Curriculum Development)  
MSBA/MASA Model Policy 604 (Instructional Curriculum)



## 625 MEDIA AND BOOK SELECTION

### I. OBJECTIVE OF SCHOOL EDUCATION MEDIA CENTER

The primary objective of the school and educational media center is to enrich and support the educational program of the school. It is the policy of the school district to provide a wide range of media materials on all levels of difficulty, with diversity of appeal, and the presentation of different points of view. The media staff is responsible for organizing and arranging materials to provide easy access, and for a continual evaluation of the collection to keep it relevant.

#### A. Selection of Material for the Media Center Collections

While selection of media materials may involve many people, ~~the responsibility of coordinating the selection of most media materials and making recommendations to Principals for acquisition rests with licensed media personnel,~~ the responsibility of coordinating and recommending the selection of most media materials rests with the licensed media professionals. Final recommendations will be made to the principal for purchase. Critical reviews, recommended lists, publishers' announcements, reading and previewing are all to be used to varying degrees in the selection process.

Since the primary objective of the media center is to enrich and support the educational program of the school, criteria for media materials selections should reflect this objective. Materials for purchase are considered on the basis of the following criteria as they apply:

1. ~~Overall purpose~~
2. ~~Authenticity~~
3. ~~Timeliness~~
4. ~~Degree of permanence~~
5. ~~Importance of the subject matter~~
6. ~~Quality of the writing/production~~
7. ~~Readability and popular appeal~~
8. ~~Authoritativeness~~
9. ~~Reputation of the publisher/producer~~
10. ~~Format and price~~
11. ~~School board values~~

1. Support, and be consistent with, the educational goals of the district.
2. Be selected to enrich and support the curriculum and to meet the individual needs and interests of users.
3. Be appropriate for the age, social development, and maturity of the users.
4. Provide a global perspective and foster respect and appreciation for cultural diversity by including materials by authors and illustrators of all cultures.
5. Be selected in a variety of formats most suitable for intended use.
6. Represent differing viewpoints on controversial topics.
7. Exhibit a high degree of potential user appeal and interest.

~~Suggestion from faculty, students and citizens are given consideration.~~

The school may accept gift materials and integrate them into the general collection if they meet selection criteria.

The media center is to contain collections of materials that support the current school curriculum. ~~The center is not designed to become an archive or storehouse of all recorded wisdom.~~ Frequent weeding of materials is necessary to keep the collections current and provide shelf space for more useful materials.

~~The media center materials that are no longer in use will be repurposed or disposed of. Materials that are no longer suitable for media collections will be offered to teachers for classroom use or disposed of.~~

~~No child will be prevented from reading or viewing any school materials in which he/she has an interest. However, reasonable efforts will be made to comply with requests from parents that certain materials be withheld from their children. On the other hand, no child shall be forced to read or view any materials to which he/she objects based on a genuinely held belief.~~

#### B. Teacher Selected Materials

Materials selected for classroom use may include both print and non-print formats as well as fiction and nonfiction. Classroom materials have ~~as~~ their primary justification ~~the~~ to support ~~of~~ the curriculum. Although a textbook may contain the entire curriculum content of a course of study, more commonly, a variety of materials are used. Assumptions underlying the latter practice include the following:

1. People ~~usually~~ ~~often~~ are better informed for having considered a subject from various points of view.
2. Students in any subject at any given grade level have ~~a~~ wide range of skills and abilities. An equally wide range of materials is needed to match these individual differences.
3. Access to adequate collections of materials is essential to programs that provide students with independent study time.
4. Because the curriculum may not include items of personal relevance of students, access to a wide range of materials is essential.
5. Teachers can be more flexible and creative if a wide variety of materials are available.

#### C. ~~Philosophy of Selection~~

~~Materials are selected to support curriculum. Every effort is made to select the best from all the materials that are available. Works chosen on the basis of their strengths rather than rejected on the basis of their weaknesses. Most materials are biased to some extent. Young people must learn how to deal with this situation.~~

~~If a controversial issue is covered at all in the curriculum or in the media center materials representing all sides of that issue are to be included. Since controversy is a major component of modern life, an enlightened citizenry learns to cope with it. Untested beliefs, dogma, and value structures are likely neither to be as valid nor as durable as those which have been challenged by conflicting ideas.~~

~~A mission of the school is to expose children to ideas — not restrict them; to encourage the study of problems — not to hide them. If an increasing portion of the curriculum is to be devoted to issues of real importance to students, many controversial materials will have to be provided. These are the issues about which students seem most to need and want information.~~

~~No child will be prevented from reading or viewing any school materials in which he/she has an interest. However, reasonable efforts will be made to comply with requests from parents that certain materials be withheld from their children. On the other hand, no child shall be forced to read or view any materials to which he/she objects based on a genuinely held belief.~~

## II. RECONSIDERATION OF MEDIA AND BOOK SELECTIONS

A. Occasional objections to materials will be made, despite the quality of the selection process. The school board supports principles of intellectual freedom inherent in the First Amendment of the

Constitution of the United States and expressed in the School Library Bill of Rights of the American Association of School librarians, the Library Bill of Rights of the American Association, and the Students' Right to Read of the National Council of Teachers of English.

B. The school district shall provide a process for members of the school district community to seek reconsideration of the use of media and book selections.

C. The **Director of Teaching and Learning** Superintendent or designee shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek reconsideration of the use of media and book selections.

Policy Adopted: June 10, 2002  
Revised: December 2020  
Independent School District No. 110  
Waconia, MN 55387

Cross References: District 110 Policy #606 Textbook and Instructional Materials  
District 110 Policy #xxx Teaching about Controversial Topics

**Commented [1]:** should this be changed to "Superintendent or designee"?

**Commented [2R1]:** @JKilian@isd110.org Thank you for catching this! I made the change.

**Commented [KJ3R1]:**

**Commented [KJ4R1]:**

**CITIZENS REQUEST FOR RECONSIDERATION OF MATERIALS  
INDEPENDENT SCHOOL DISTRICT #110**

Creator/Author \_\_\_\_\_ Type of Material \_\_\_\_\_

Title \_\_\_\_\_

Publisher/Producer, Source \_\_\_\_\_

Request initiated by \_\_\_\_\_ Phone \_\_\_\_\_

Complainant represents himself/herself \_\_\_\_\_

And/or (organization or other individuals)

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1. In which class(es) is this material being assigned?

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2. To what in the material do you object? (Please be specific; cite portions)

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3. What do you feel might be the result of the students' continued exposure to this material?

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4. For what are the good portions of this material?

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5. What are the good portions of this material?

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6. Did you read, view, listen to, or observe the entire material? Yes \_\_\_\_\_ No \_\_\_\_\_

If not, what parts? \_\_\_\_\_

9. **BOARD COMMITTEE REPORTS**

9.A. Self-Governance & Superintendent Relations  
Committee

9.B. Finance & Facilities Committee

9.C. Policy & Advocacy Committee

9.D. District 110 Advisory Council

9.E. Schools for Equity in Education (SEE)  
Representative

9.F. Southwest Metro Intermediate District 288  
Representative

9.G. MSHSL Representative

9.H. Special Education Advisory Council

9.I. Community Education Advisory Council  
Representative

9.J. Teaching & Learning Advisory Council  
Representative

9.K. Chemical Abuse Advisory Council/HERO's

9.L. City of Waconia Liaison

10. **ADJOURNMENT**