

ISD 110 School Board Regular Meeting

Monday, January 29, 2024 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:

3. **PUBLIC COMMENT**

4. **MINUTES OF PREVIOUS MEETING**

ISD 110 School Board Regular Meeting
Monday, December 18, 2023 7:00 PM

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

Presenter: Chair Geller

Call to order by Chair Geller at 7:00 PM

Members present: Geller, Myers, Bergstrom, Hagen, Amott, Kelzer-Breeden

Members absent: DeBoer

Motion by Myers to adopt agenda

Amott second

All in favor

Motion carried

2. Truth in Taxation

Presenter: Ra Chhoth, Director of Finance & Operations

2.A. Presentation

2.B. Public Comment RE: Truth in Taxation: none

2.C. Final Levy Certification

Motion by Myers to approve Final Levy Certification for the maximum amount

Amott second

All in favor

Motion carried

3. ANNOUNCEMENTS, ACKNOWLEDGMENTS, AND CORRESPONDENCE

Presenter: Chair Geller

3.A. Upcoming Meetings:

Jan. 3 Annual Organizational Meeting 7PM @ District Office

Jan. 17 Finance & Facilities Committee 6PM @ District Office

Jan. 17 Work Session 7PM @ District Office

Jan. 29 Policy Committee 6PM @ Waconia City Hall

Jan. 29 Regular Meeting 7PM @ Waconia City Hall

4. PUBLIC COMMENT

5. MINUTES OF PREVIOUS MEETING

Motion by Bergstrom to approve minutes of the Nov 27 regular meeting and Dec 13 work session

Kelzer-Breeden second

All in favor
Motion carried

6. CONSENT AGENDA

Presenter: Chair Geller

Motion by Bergstrom to approve Consent Agenda
Myers second
All in favor
Motion carried

6.A. Bills and Wire Transfers

Presenter: Ra Chhoth, Director of Finance and Operations

6.B. Human Resource Items:

Presenter: Dr. Enid Schonewise, Director of Human Resources

6.C. Receipts of Donation

Presenter: Ra Chhoth, Director of Finance & Operations

7. REPORTS

7.A. Student Representative Report

Presenter: Stella Atkinson and Jayden Kisner

7.B. Finance Report

Presenter: Ra Chhoth, Director of Finance and Operations

8. ACTION ITEMS

8.A. SiteLogIQ

8.A.1. Professional Services Agreement

Motion by Myers to approve Professional Services Agreement
Kelzer-Breeden second
All in favor
Motion carried

8.B. PMA Finance Presentation

8.B.1. Resolution Relating to \$16,750,000 General Obligation Facilities Maintenance Bonds, Series 2024A; Stating Official Intent to Proceed with and Authorizing the Issuance and Sale Thereof and Providing for Credit Enhancement with Respect Thereto (ROLL CALL VOTE)

Motion by Myers to approve Resolution Relating to \$16,750,000 General Obligation Facilities Maintenance Bonds, Series 2024A; Stating Official Intent to Proceed with and Authorizing the Issuance and Sale Thereof and Providing for Credit Enhancement with Respect Thereto
Hagen second
ROLL CALL VOTE TAKEN

All in favor
Motion carried

8.B.2. Resolution Relating to Proposed Property Tax Abatement for Parking Lot Construction Projects; Calling Public Hearing (ROLL CALL VOTE)

Motion by Bergstrom to approve Resolution Relating to Proposed Property Tax Abatement for Parking Lot Construction Projects; Calling Public Hearing
Kelzer-Breeden second
ROLL CALL VOTE TAKEN
All in favor
Motion carried

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

Motion by Amott to approve Annual Resolution Designating Combined Polling Places
Bergstrom second
ROLL CALL VOTE TAKEN
All in favor
Motion carried

8.D. Second Read Board Policies

Motion by Myers to approve Second Read Board Policies
Hagen second
All in favor
Motion carried

8.D.1. 902 Facility Use

Presenter: Steven Jensen, Director of Community Education

8.D.2. 416 Drug and Alcohol Testing

Presenter: Dr. Enid Schonewise, Director of Human Resources

8.D.3. 413 Harassment and Violence

Presenter: Dr. Enid Schonewise, Director of Human Resources

8.D.4. 213 School Board Committees

8.D.5. 507 Corporal Punishment

Presenter: Brian Gersich, Superintendent

8.D.6. 620 Credit for Learning

Presenter: Erika Nesvig, Director of Educational Services

9. **DISCUSSION ITEMS**

10. **BOARD COMMITTEE REPORTS**

10.A. Self-Governance & Superintendent Relations Committee

10.B. Finance & Facilities Committee

10.C. Policy & Advocacy Committee

- 10.D. District 110 Advisory Council
- 10.E. Schools for Equity in Education (SEE) Representative
- 10.F. Southwest Metro Intermediate District 288 Representative
- 10.G. MSHSL Representative
- 10.H. Special Education Advisory Council
- 10.I. Community Education Advisory Council Representative
- 10.J. Teaching & Learning Advisory Council Representative
- 10.K. Chemical Abuse Advisory Council/HERO's
- 10.L. City of Waconia Liaison

11. ENTER INTO CLOSED MEETING RE: Superintendent Evaluation + Labor Negotiation Strategy

Motion by Amott to enter into closed meeting at 7:32 PM
Kelzer-Breeden second
All in favor Motion carried

12. ADJOURNMENT

Motion by Amott to adjourn
Kelzer-Breeden second
All in favor Motion carried

Meeting adjourned at 8:40 PM

ISD 110 School Board Annual
Organizational Meeting
Wednesday, January 3, 2024 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, Bergstrom, Amott, Kelzer-Breeden

Members absent: Hagen

Call to order by Chair Geller at 7:00 PM

Motion by Amott to adopt agenda

DeBoer second

All in favor

Motion carried

1.A. Ceremonial Oath of Office (as needed)

2. ELECTION AND APPOINTMENT OF 2024 ISD 110 BOARD OF EDUCATION OFFICERS

2.A. Election of 2024 ISD 110 Board Chair

2.A.1. Acting Chair calls for nominations

Myers nominates Geller

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

No additional nomination

2.A.3. Acting Chair closes nominations

Election by Acclamation: Geller accepts chair position

2.B. Election of 2024 ISD 110 Board Vice Chair/Clerk

2.B.1. 2024 Chair calls for nominations

Geller nominates DeBoer

2.B.2. 2024 Chair calls for nominations two more times

No additional nomination

2.B.3. 2024 Chair closes nominations

Election by Acclamation: DeBoer accepts vice chair/clerk position

2.C. Elect 2024 ISD 110 School Board Treasurer

2.C.1. 2024 Chair calls for nominations

Geller nominates Myers

2.C.2. 2024 Chair calls for nominations two more times

No additional nomination

2.C.3. 2024 Chair closes nominations

Election by Acclamation: Myers accepts treasurer position

3. CONSENT AGENDA

Motion by Bergstrom to adopt 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. Establish 2024 mileage reimbursement at IRS rate of 67 cents per mile.

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

3.C.1. Appoint Superintendent 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 as District 110 Transportation Director

3.C.4. Appoint Superintendent as Local Board of Education Action Representative and District's 504 Compliance Coordinator

RECOMMENDATION: Appoint Superintendent 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 2024 MEETING DATES AND TIMES

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.

Motion by Amott to Establish Meeting Adjournment Time of 10:30 PM

Kelzer-Breeden second

All in favor

Motion carried

5. DISCUSSION ITEMS

5.A. 2024 Committee/Representative Assignments

The 2024 committee/representative assignments are done by the board chair and will be finalized in the days following the organizational meeting.

5.B. Standing Committees per Policy 213:

- Finance & Facilities
- Policy & Advocacy
- Negotiations Committee(s) *as needed*
- Governance (Chair, Vice Chair/Clerk, and Treasurer) *as needed*
- Grievance *as needed*

5.C. Additional committee/representation assignments include:

- Schools for Equity in Education -SEE (5x/year)
- Southwest Metro Intermediate District 288 Representative (11x/year, 3rd Tuesday)
- Minnesota State High School League Representative (1x/year)
- Special Education Advisory Council
- Community Education Advisory Representative (5-6x/year)
- Teaching & Learning Advisory Council (4x/year)
- Liaison to Waconia City Council (12x/year)
- Carver County Elected Leaders (4x/year)
- District 110 Foundation Representative
- Elementary PTOs (as needed)
- WMS PTO (as needed)
- Booster Organizations (as needed)
- Insurance Committee

5.D. Assign Board Mentors to Newly Elected Board Members (if applicable)

6. ADJOURNMENT

Motion by Amott to adjourn

Kelzer-Breeden second

All in favor

Motion carried

Meeting adjourned at 7:39 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	AMOUNT	POST MONTH
610243	WACONIA EDUCATION ASSOCIATION	12/15/2023	R	11,967.73	December
610244	EARLEY, MATTHEW	12/14/2023	R	258.00	December
610245	JACKSON, PAUL	12/14/2023	R	143.00	December
610246	AFFINETY SOLUTIONS, INC	12/15/2023	R	710.00	December
610247	AMPION PBC	12/15/2023	R	11,526.87	December
610248	AQUA LOGIC INC	12/15/2023	R	675.00	December
610249	CAPITAL ONE TRADE CREDIT	12/15/2023	R	278.83	December
610250	CITY OF WACONIA	12/15/2023	R	9,716.53	December
610251	COMMUNITY CLUB TOURS	12/15/2023	R	186.00	December
610252	CULLIGAN BOTTLED WATER	12/15/2023	R	609.00	December
610253	DECA INC.	12/15/2023	R	52.00	December
610254	DISTRICT 3 DECA	12/15/2023	R	1,200.00	December
610255	DURBIN, WILLIAM	12/15/2023	R	480.00	December
610256	DYBSA	12/15/2023	R	950.00	December
610257	EDMENTUM INC	12/15/2023	R	79.80	December
610258	EPBBA INC	12/15/2023	R	650.00	December
610260	HAMMER SPORTS LLC	12/15/2023	R	278.00	December
610261	HELEN SOLAR LLC	12/15/2023	R	3,995.96	December
610262	HOLT PETERSON BUS	12/15/2023	R	1,585.00	December
610263	HOUSE OF PRINT	12/15/2023	R	6,633.06	December
610264	HUDSON BOOSTERS	12/15/2023	R	425.00	December
610265	INDIANHEAD FS DISTRIBUTOR, INC	12/15/2023	R	2,655.17	December
610266	INNOVATIONAL WATER SOLUTIONS I	12/15/2023	R	573.00	December
610267	KIDCREATE STUDIO	12/15/2023	R	320.00	December
610268	KLEIS, MATT	12/15/2023	R	92.00	December
610269	LANO EQUIPMENT INC	12/15/2023	R	105.00	December
610270	LOFFLER COMPANIES	12/15/2023	R	4,428.05	December
610271	Mark The Kahl	12/15/2023	R	76.90	December
610272	MENDOTA HEIGHTS ATHLETIC ASSOC	12/15/2023	R	450.00	December
610273	MINI BIFF LLC	12/15/2023	R	99.96	December
610274	MINNESOTA SWORD PLAY	12/15/2023	R	1,120.00	December
610275	MN DEPT OF HEALTH	12/15/2023	R	35.00	December
610276	MN SAFETY COUNCIL	12/15/2023	R	23.00	December
610277	MSHSBCA	12/15/2023	R	200.00	December
610278	MUSIC MART	12/15/2023	R	425.90	December
610279	NEW DOCUMENTS & LABELS, INC.	12/15/2023	R	436.26	December
610280	NEW DOMINION SCHOOL	12/15/2023	R	4,344.73	December
610281	NUJBA	12/15/2023	R	450.00	December
610282	PERFORMANCE APPAREL, LLC	12/15/2023	R	2,964.00	December
610283	PICK A TIME	12/15/2023	R	13.20	December
610284	ROSEMOUNT TRAVELING BASEBALL	12/15/2023	R	1,350.00	December
610285	SOUTHWEST METRO INTERMEDIATE D	12/15/2023	R	34,231.18	December
610286	ST LOUIS PARK TRAVELING BB	12/15/2023	R	1,350.00	December
610287	STAPLES ADVANTAGE	12/15/2023	R	269.85	December
610288	TEACHERS SYNERGY, LLC	12/15/2023	R	2,400.00	December
610289	THEMES & VARIATIONS	12/15/2023	R	119.70	December
610290	TRESONA MULTIMEDIA LLC	12/15/2023	R	180.00	December
610291	UNIVERSAL ATHLETIC LLC	12/15/2023	R	59.83	December
610292	VALLEY ATHLETIC ASSOCIATION	12/15/2023	R	400.00	December
610293	WACONIA GIRLS BLUE LINE CLUB	12/15/2023	R	1,450.00	December
610294	WEX BANK	12/15/2023	R	422.18	December
610295	WM CORPORATE SERVICES INC	12/15/2023	R	3,866.96	December
610296	WORTZ, TYLER	12/15/2023	R	4,667.20	December
610298	A & K REPAIR, INC	12/21/2023	R	1,046.00	December
610299	BACH, MATTHEW	12/21/2023	R	128.00	December
610300	BAKER, MICHAEL	12/21/2023	R	105.00	December

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	POST AMOUNT	MONTH
610301	BARTA, SCOTT	12/21/2023	R	145.00	December
610302	BATTERIES R US	12/21/2023	R	223.96	December
610303	BEHRENS, CHARLES	12/21/2023	R	80.00	December
610304	BIFFS, INC	12/21/2023	R	196.00	December
610305	BISSONETTE, ROBERT	12/21/2023	R	89.00	December
610306	BROWN, AUDREY	12/21/2023	R	80.00	December
610307	BSN SPORTS LLC	12/21/2023	R	123.03	December
610308	BURAU, CHAD	12/21/2023	R	89.00	December
610309	CARLSON, ETHAN	12/21/2023	R	40.00	December
610310	CARVER COUNTY PARKS & RECREATI	12/21/2023	R	177.16	December
610311	CARVER CO ELECTIONS & LICENSIN	12/21/2023	R	7,830.75	December
610312	CASE, BRADLEY	12/21/2023	R	145.00	December
610313	CD PRODUCTS INC	12/21/2023	R	599.00	December
610314	CDW GOVERNMENT	12/21/2023	R	1,350.83	December
610315	COLLEGE BOARD	12/21/2023	R	1,500.84	December
610316	CONTRACT PAPER GROUP, INC	12/21/2023	R	1,813.50	December
610317	COOK, ANDREW	12/21/2023	R	178.00	December
610318	Creative Compass Consulting	12/21/2023	R	15,000.00	December
610319	CRUNSTEDT, ROBERT	12/21/2023	R	95.00	December
610320	DAVIDSON, MARK	12/21/2023	R	171.00	December
610321	DEMCO, INC	12/21/2023	R	304.98	December
610322	DIEHL, GEOFFREY	12/21/2023	R	128.00	December
610323	DIGITAL INS LLC	12/21/2023	R	1,600.00	December
610324	DUBAY, MALIA	12/21/2023	R	80.00	December
610325	DUBAY, SUNIL	12/21/2023	R	40.00	December
610326	DYKSTRA, ETHAN	12/21/2023	R	60.00	December
610327	EVENSON, CHAD	12/21/2023	R	105.00	December
610328	FLANAGIN, JACOB	12/21/2023	R	92.00	December
610329	FOSSUM, NICHOLAS	12/21/2023	R	144.00	December
610330	GEDNEY, DARRELL	12/21/2023	R	144.00	December
610331	GRAINGER	12/21/2023	R	868.63	December
610332	GRAMS, RYAN	12/21/2023	R	178.00	December
610333	GREENE, KELLY	12/21/2023	R	382.00	December
610334	GROVE, TYLER	12/21/2023	R	171.00	December
610335	HAMMER SPORTS LLC	12/21/2023	R	556.00	December
610336	HAPPY FEET SOCCER TWIN CITIES	12/21/2023	R	2,052.00	December
610337	HAYDEN, ADAM	12/21/2023	R	40.00	December
610338	HEMZE, JON	12/21/2023	R	72.00	December
610339	HERRMANN, ERIC	12/21/2023	R	188.00	December
610340	HERZOG, JASON	12/21/2023	R	171.00	December
610341	HIGH POINT NETWORKS, LLC	12/21/2023	R	1,036.20	December
610342	HILLYARD/HUTCHINSON	12/21/2023	R	14,242.12	December
610343	HOLMLUND, JAXEN	12/21/2023	R	60.00	December
610344	HOLTON ELECTRIC CONTRACTORS	12/21/2023	R	160.00	December
610345	HONNOLD, MARK	12/21/2023	R	76.00	December
610346	INDIANHEAD FS DISTRIBUTOR, INC	12/21/2023	R	20,210.18	December
610347	INNOVATIVE OFFICE SOLUTIONS LL	12/21/2023	R	143.67	December
610348	JESSEN, CHRIS	12/21/2023	R	145.00	December
610349	JW PEPPER & SON, INC	12/21/2023	R	82.99	December
610350	KLINKHAMMER, NICHOLAS	12/21/2023	R	171.00	December
610351	LAGE, IAN	12/21/2023	R	80.00	December
610352	LAMKIN, KRISTINE	12/21/2023	R	1,568.00	December
610353	LAVONE, PAT	12/21/2023	R	761.60	December
610354	LITERACY RESOURCES LLC	12/21/2023	R	134.00	December
610355	LOGAN, JOHN	12/21/2023	R	210.00	December
610356	LVC COMPANIES INC	12/21/2023	R	675.35	December

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
610357	LYNCH, KEVIN	12/21/2023	R	3,420.00	December
610358	MACKENTHUN'S FINE FOODS	12/21/2023	R	2,823.76	December
610359	MAJERUS, LANDON	12/21/2023	R	80.00	December
610360	MARECK, BRENT	12/21/2023	R	105.00	December
610361	MATTSON, RICHARD	12/21/2023	R	95.00	December
610362	MAYER LUMBER CO, INC	12/21/2023	R	9,611.04	December
610363	MEI TOTAL ELEVATOR SOLUTIONS	12/21/2023	R	753.33	December
610364	MN CLAY CO USA	12/21/2023	R	34.23	December
610365	MRI SOFTWARE LLC	12/21/2023	R	194.00	December
610366	MULDER, JOHN	12/21/2023	R	89.00	December
610367	NOVAK, JANICE	12/21/2023	R	20.00	December
610368	OBERG, JOSEPH	12/21/2023	R	145.00	December
610369	ORIENTAL TRADING/FUN EXPRESS	12/21/2023	R	138.44	December
610370	PARPART, NATE	12/21/2023	R	89.00	December
610371	PETERSON, ERIK	12/21/2023	R	80.00	December
610372	PODRATZ, JERRY	12/21/2023	R	105.00	December
610373	RABE, CALEB	12/21/2023	R	160.00	December
610374	RACH, PATRICK	12/21/2023	R	89.00	December
610375	ROBBINS, ZACHARY	12/21/2023	R	80.00	December
610377	ROTHSTEIN, NOLAN	12/21/2023	R	180.00	December
610378	SANFORD PENTAGON	12/21/2023	R	10,980.00	December
610379	SCENARIO LEARNING LLC	12/21/2023	R	797.40	December
610380	SCHLOUGH, BRYANN	12/21/2023	R	60.00	December
610381	SCHLOUGH, OLIVER	12/21/2023	R	140.00	December
610382	SCHOOL SPECIALTY, LLC	12/21/2023	R	231.59	December
610383	SCHWARTZ, TRAVIS	12/21/2023	R	171.00	December
610384	SELVEY, RICHARD	12/21/2023	R	144.00	December
610385	SIMPSON, SHAUN	12/21/2023	R	7.80	December
610386	SOBIECH, PATRICK	12/21/2023	R	89.00	December
610387	SONNEK, JONATHAN	12/21/2023	R	120.00	December
610388	SOUTHWEST METRO INTERMEDIATE D	12/21/2023	R	2,401.92	December
610389	STAPLES ADVANTAGE	12/21/2023	R	216.93	December
610390	STEVENS, ROD	12/21/2023	R	188.00	December
610391	SUNDE, WYATT	12/21/2023	R	40.00	December
610392	TENGWALL, CHRIS	12/21/2023	R	89.00	December
610393	TERRAFORM PHOENIX II ARCADIA	12/21/2023	R	166.99	December
610394	THREE RIVERS PARK DISTRICT	12/21/2023	R	600.00	December
610395	TOTAL MECHANICAL SERVICES INC.	12/21/2023	R	1,810.00	December
610396	TRAINING HAUS	12/21/2023	R	12,796.00	December
610397	TRIMARK MARLINN LLC	12/21/2023	R	55,917.60	December
610398	UNIVERSAL ATHLETIC LLC	12/21/2023	R	120.97	December
610399	VITKOSKY, WAYNE	12/21/2023	R	144.00	December
610400	WILLIAMS, GREGG	12/21/2023	R	177.00	December
610401	WORTZ, NOELLE	12/21/2023	R	80.00	December
610402	WORTZ, TYLER	12/21/2023	R	478.40	December
610403	WOYNO, JAMES	12/21/2023	R	40.00	December
610404	WYATT, COLTON	12/21/2023	R	80.00	December
610405	WYATT, KENNETH	12/21/2023	R	40.00	December
610406	WYATT, MICHAEL	12/21/2023	R	40.00	December
610407	EYE MED-FIDELITY SECURITY LIFE	12/28/2023	R	1,979.57	December
610408	NCPERS GROUP LIFE INS	12/28/2023	R	96.00	December
610409	RODENBURG LAW FIRM	12/28/2023	R	533.02	December
610410	SCHOOL SERVICE EMPLOYEES	12/28/2023	R	1,058.50	December
610411	WACONIA EDUCATION ASSOCIATION	12/28/2023	R	11,968.68	December
610412	KOCH SCHOOL BUS SERVICE, INC	01/02/2024	R	361,760.37	January
610413	ABRAHAMSON, TOM	01/05/2024	R	125.00	January

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610414	ADAMS PEST CONTROL CO INC	01/05/2024	R	252.17	January
610415	ALBERT LEA YOUTH BASEBALL ASSO	01/05/2024	R	400.00	January
610416	ANOKA HIGH SCHOOL	01/05/2024	R	300.00	January
610417	APPLE INC	01/05/2024	R	8.97	January
610418	AUDIO LOGIC SYSTEMS	01/05/2024	R	2,903.35	January
610419	AVIBEN	01/05/2024	R	533.82	January
610420	BEHRENS, MASON	01/05/2024	R	584.69	January
610421	BLUUM OF MINNESOTA LLC	01/05/2024	R	699.72	January
610422	BOLTON, EAN	01/05/2024	R	517.87	January
610423	BRIGHTWORKS	01/05/2024	R	360.00	January
610424	BRITZ, CHASE	01/05/2024	R	751.74	January
610425	BRUEGGEMEIER, COLBY	01/05/2024	R	517.87	January
610426	BUESGENS, BRENDA	01/05/2024	R	18.10	January
610427	BUTLER, OSCAR	01/05/2024	R	66.82	January
610428	CANON FINANCIAL SERVICES INC	01/05/2024	R	890.18	January
610429	CARLETON COLLEGE	01/05/2024	R	1,000.00	January
610430	CATALYST SOURCING SOLUTIONS	01/05/2024	R	577.49	January
610431	CENGAGE LEARNING INC/GALE	01/05/2024	R	845.25	January
610432	CHRIS J MEYER ENTERPRISES, LLC	01/05/2024	R	160.00	January
610433	CITY OF WACONIA	01/05/2024	R	1,750.00	January
610434	COLONY PLAZA, INC	01/05/2024	R	76.12	January
610435	COMM ED - EASTERN CARVER COUNT	01/05/2024	R	3,375.00	January
610436	CONTINENTAL CLAY COMPANY	01/05/2024	R	149.97	January
610437	COOK, ANDREW	01/05/2024	R	89.00	January
610438	CURTIS, MELISSA	01/05/2024	R	701.00	January
610439	DAKOTA ACADEMIC CONSULTING INC	01/05/2024	R	3,200.00	January
610440	ECM PUBLISHERS, INC	01/05/2024	R	189.00	January
610442	EDMENTUM INC	01/05/2024	R	76.00	January
610443	ELLINGSON, JIM	01/05/2024	R	95.00	January
610444	FRESH BEATS ENTERTAINMENT	01/05/2024	R	300.00	January
610445	FROVARP, THOMAS	01/05/2024	R	618.10	January
610446	GEYEN, NICHOLAS	01/05/2024	R	100.23	January
610447	GOLDSCHMIDT, WIL	01/05/2024	R	116.94	January
610448	GRAMS, RYAN	01/05/2024	R	125.00	January
610449	GREAT LAKES COCA-COLA DIST	01/05/2024	R	1,537.88	January
610450	H2I GROUP	01/05/2024	R	936.80	January
610451	HAMMER SPORTS LLC	01/05/2024	R	355.00	January
610452	HELEN SOLAR LLC	01/05/2024	R	2,947.25	January
610453	HERMAN, KADEN	01/05/2024	R	601.39	January
610454	HICKS, WILLIAM	01/05/2024	R	125.00	January
610455	HILLYARD/HUTCHINSON	01/05/2024	R	1,981.48	January
610456	HLS GROUP	01/05/2024	R	2,496.96	January
610458	HORWICH, BRODY	01/05/2024	R	501.16	January
610459	IEA, INC	01/05/2024	R	3,050.36	January
610460	INDIANHEAD FS DISTRIBUTOR, INC	01/05/2024	R	51,251.46	January
610461	INFINITE HEALTH COLLABORATIVE	01/05/2024	R	21,087.50	January
610462	INNOVATIVE OFFICE SOLUTIONS LL	01/05/2024	R	426.62	January
610463	JAHNKE, COOPER	01/05/2024	R	517.87	January
610464	JAMISON, TYLER	01/05/2024	R	501.16	January
610465	JAUERT, CAMDEN	01/05/2024	R	501.16	January
610466	JOHNSON, JAMES	01/05/2024	R	501.16	January
610467	JOHNSON, NATHAN	01/05/2024	R	250.58	January
610468	JOSTENS	01/05/2024	R	3,334.95	January
610469	JW PEPPER & SON, INC	01/05/2024	R	1,446.74	January
610470	KIRSCH, SAMUEL	01/05/2024	R	517.87	January
610471	KRUEGER, DWIGHT	01/05/2024	R	89.00	January

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610472	LADWIG, GUY	01/05/2024	R	334.11	January
610473	LAGESSE, AUSTIN	01/05/2024	R	80.00	January
610474	LAKEVIEW AUTOMOTIVE	01/05/2024	R	30.00	January
610475	MARKER, SOREN	01/05/2024	R	200.46	January
610476	MARSHALL, FRANCES	01/05/2024	R	257.00	January
610477	MASLOWSKI, ROBERT	01/05/2024	R	89.00	January
610478	MCDONALD, TATE	01/05/2024	R	167.05	January
610479	MEEHAN, ADA	01/05/2024	R	120.00	January
610480	METRONET	01/05/2024	R	1,873.12	January
610481	MEYER, GAGE	01/05/2024	R	350.81	January
610482	MEYER, PAYTON	01/05/2024	R	534.57	January
610483	MILLS, MADISON	01/05/2024	R	250.58	January
610484	MUELLER, LEVI	01/05/2024	R	501.16	January
610485	NAHAN, SHELLY	01/05/2024	R	676.00	January
610486	NELSON, PARKER	01/05/2024	R	83.53	January
610487	NEXT LEVEL BASEBALL LLC	01/05/2024	R	600.00	January
610488	O'BRIAN, COLIN	01/05/2024	R	145.00	January
610489	OFFICE OF MNIT SERVICES	01/05/2024	R	33.60	January
610490	ORONO SPEECH TEAM	01/05/2024	R	158.00	January
610491	PARTS CITY WACONIA	01/05/2024	R	37.96	January
610492	PEREZ, ROQUE	01/05/2024	R	501.16	January
610493	PERFORMANCE FOODSERVICE	01/05/2024	R	4,898.14	January
610494	PLANSOURCE BENEFITS ADMIN INC	01/05/2024	R	3,066.05	January
610495	PROFESSIONAL TURF & RENOVATION	01/05/2024	R	10,000.00	January
610496	RENNEBERG HARDWOODS INC.	01/05/2024	R	3,151.42	January
610497	ROELOFS, CHRISTIAN	01/05/2024	R	501.16	January
610498	ROTH, CORBIN	01/05/2024	R	584.69	January
610499	RUMBLE ON THE RED	01/05/2024	R	600.00	January
610500	RYER, AIDEN	01/05/2024	R	334.11	January
610501	SADOWSKI, CRAIG	01/05/2024	R	144.00	January
610502	SANTAVY, KEVIN	01/05/2024	R	145.00	January
610503	SCAN AIR FILTER, INC	01/05/2024	R	1,034.53	January
610504	SCHOOL SPECIALTY, LLC	01/05/2024	R	102.77	January
610505	SIDDONS, AYDEN	01/05/2024	R	501.16	January
610506	SMITH, ISAAC	01/05/2024	R	801.86	January
610507	SPX SPORTS	01/05/2024	R	35.00	January
610508	STAPLES ADVANTAGE	01/05/2024	R	1,162.37	January
610509	SUDENGA, JASON	01/05/2024	R	68.00	January
610510	TIGUE, EVAN	01/05/2024	R	66.82	January
610511	TRIO SUPPLY COMPANY	01/05/2024	R	2,102.57	January
610512	UHL CO	01/05/2024	R	4,706.00	January
610513	WINSTED SOLAR LLC	01/05/2024	R	4,295.07	January
610514	WOZNIAK, JONATHAN	01/05/2024	R	167.05	January
610515	AMAZON CAPITAL SERVICES	01/05/2024	R	12,800.26	January
610516	XCEL ENERGY	01/09/2024	R	21,470.13	January
610517	WACONIA EDUCATION ASSOCIATION	01/12/2024	R	12,017.46	January
610518	A H HERMEL COMPANY	01/12/2024	R	837.03	January
610519	AFFINETY SOLUTIONS, INC	01/12/2024	R	710.00	January
610520	ALL SEASONS SPORTS LLC	01/12/2024	R	476.25	January
610521	AVIBEN	01/12/2024	R	250.04	January
610522	BIG PICTURE MURALS	01/12/2024	R	3,000.00	January
610523	BSN SPORTS LLC	01/12/2024	R	2,709.93	January
610524	CAPITAL ONE TRADE CREDIT	01/12/2024	R	267.21	January
610525	CITY OF WACONIA	01/12/2024	R	10,107.30	January
610526	COMMERCIAL KITCHEN SERVICES	01/12/2024	R	2,895.36	January
610527	CULLIGAN BOTTLED WATER	01/12/2024	R	254.85	January

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610529	GEARMAN, MICHAEL	01/12/2024	R	80.00	January
610530	GOLD MEDAL MPLS ML55	01/12/2024	R	949.80	January
610531	GOPHER SPORT	01/12/2024	R	233.48	January
610532	GRAINGER	01/12/2024	R	289.66	January
610533	GRALAPP, CRAIG	01/12/2024	R	105.00	January
610534	GRAMS, RYAN	01/12/2024	R	89.00	January
610535	HAAS, CASEY	01/12/2024	R	89.00	January
610536	HAMMER SPORTS LLC	01/12/2024	R	417.00	January
610537	HEGER'S DAIRY LLC	01/12/2024	R	5,330.48	January
610538	HERZOG, JASON	01/12/2024	R	6.00	January
610539	HILDI INC	01/12/2024	R	5,450.00	January
610540	HILLYARD/HUTCHINSON	01/12/2024	R	2,867.85	January
610541	HOLTON ELECTRIC CONTRACTORS	01/12/2024	R	271.68	January
610542	INDIANHEAD FS DISTRIBUTOR, INC	01/12/2024	R	28,219.16	January
610543	INGCO INT'L INC	01/12/2024	R	60.00	January
610544	INNOVATIVE OFFICE SOLUTIONS LL	01/12/2024	R	101.66	January
610545	INNOVATIONAL WATER SOLUTIONS I	01/12/2024	R	1,413.00	January
610546	JACKSON, PERRIER	01/12/2024	R	22.75	January
610547	JARVIS, JAMES	01/12/2024	R	171.00	January
610548	JW PEPPER & SON, INC	01/12/2024	R	22.50	January
610549	KLINKHAMMER, NICHOLAS	01/12/2024	R	171.00	January
610550	KOHLER, MAX	01/12/2024	R	92.00	January
610551	LAKESIDE PROMOTIONS	01/12/2024	R	2,958.00	January
610552	LANGE, JEFF	01/12/2024	R	89.00	January
610553	LAVONE, PAT	01/12/2024	R	505.60	January
610554	LITFIN, TIM	01/12/2024	R	125.00	January
610555	LOFFLER COMPANIES	01/12/2024	R	3,447.17	January
610556	MARECK, BRENT	01/12/2024	R	105.00	January
610557	MATTSON, RICHARD	01/12/2024	R	95.00	January
610558	DR. WARD MILLER LLC	01/12/2024	R	2,600.00	January
610559	MINI BIFF LLC	01/12/2024	R	115.26	January
610560	MN CLAY CO USA	01/12/2024	R	78.62	January
610561	MN HISTORICAL SOCIETY	01/12/2024	R	696.00	January
610562	MUSIC MART	01/12/2024	R	227.92	January
610563	NEW DOMINION SCHOOL	01/12/2024	R	5,347.36	January
610564	ORIENTAL TRADING/FUN EXPRESS	01/12/2024	R	69.86	January
610565	PERNSTEINER CREATIVE GROUP, IN	01/12/2024	R	609.71	January
610566	PRO-ED INC	01/12/2024	R	187.00	January
610567	RECTECH OUTDOOR SOLUTIONS LLC	01/12/2024	R	9.73	January
610568	ROTHSTEIN, NOLAN	01/12/2024	R	40.00	January
610569	SCHMITT MUSIC	01/12/2024	R	177.00	January
610570	SCHOOL SPECIALTY, LLC	01/12/2024	R	175.13	January
610571	SCHWIRTZ, DEAN	01/12/2024	R	55.00	January
610572	SOUTHWEST METRO INTERMEDIATE D	01/12/2024	R	17,964.37	January
610573	STAGES THEATRE COMPANY	01/12/2024	R	826.00	January
610574	STAPLES ADVANTAGE	01/12/2024	R	391.12	January
610575	STEP SAVER, INC	01/12/2024	R	313.24	January
610576	THIELMAN, JEFF	01/12/2024	R	128.00	January
610577	TRIO SUPPLY COMPANY	01/12/2024	R	873.43	January
610578	TWIN CITIES BOILER REPAIR, INC	01/12/2024	R	4,950.00	January
610579	US POSTAL SERVICE	01/12/2024	R	620.00	January
610580	WACONIA DANCE CO	01/12/2024	R	6,037.97	January
610581	WOYNO, JAMES	01/12/2024	R	60.00	January
610582	WYATT, COLTON	01/12/2024	R	100.00	January
610583	AMAZING ATHLETES OF CENTRAL MN	01/18/2024	R	1,470.00	January
610584	AMPION PBC	01/18/2024	R	10,747.50	January

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610585	BEST BUY BUSINESS ADV ACCT	01/18/2024	R	368.71	January
610586	BIFFS, INC	01/18/2024	R	196.00	January
610587	BLACK, JIM	01/18/2024	R	92.00	January
610588	BLANCK, DAWSON	01/18/2024	R	89.00	January
610589	BOND TRUST SERVICES CORP	01/18/2024	R	475.00	January
610590	BSN SPORTS LLC	01/18/2024	R	1,025.53	January
610591	BURAU, CHAD	01/18/2024	R	89.00	January
610592	BURAU, DREW	01/18/2024	R	105.00	January
610593	CHARCHENKO, BRIAN	01/18/2024	R	171.00	January
610594	CLASSY THREADS INC.	01/18/2024	R	385.70	January
610596	COLD STONE CREAMERY	01/18/2024	R	1,252.00	January
610597	COLORADO SCHOOL OF MINES	01/18/2024	R	1,000.00	January
610598	COURAGE EQUIPMENT	01/18/2024	R	3,625.00	January
610599	DIGITAL INS LLC	01/18/2024	R	1,600.00	January
610600	ECM PUBLISHERS, INC	01/18/2024	R	628.00	January
610601	EHLERS & ASSOCIATES, INC	01/18/2024	R	2,300.00	January
610602	FLEISCHHACKER, JOHN	01/18/2024	R	171.00	January
610603	FRANCZAK, JOHN	01/18/2024	R	105.00	January
610604	GERMAIN, MARK	01/18/2024	R	177.00	January
610605	GRALAPP, CRAIG	01/18/2024	R	105.00	January
610606	HAAS, CASEY	01/18/2024	R	105.00	January
610607	HAMMER SPORTS LLC	01/18/2024	R	695.00	January
610608	HOLTON ELECTRIC CONTRACTORS	01/18/2024	R	930.46	January
610609	HONNOLD, MARK	01/18/2024	R	64.00	January
610610	INNOVATIVE OFFICE SOLUTIONS LL	01/18/2024	R	158.27	January
610611	INSIGHT PUBLIC SECTOR INC	01/18/2024	R	97.20	January
610612	JARVIS, JAMES	01/18/2024	R	92.00	January
610613	KOBIELUSH, SAMUEL	01/18/2024	R	105.00	January
610614	KOHLER, MAX	01/18/2024	R	80.00	January
610615	KRUEGER, DWIGHT	01/18/2024	R	178.00	January
610616	KUPHAL, BRENT	01/18/2024	R	89.00	January
610617	KURITA AMERICA INC	01/18/2024	R	4,952.24	January
610618	KVITRUD, DANIEL	01/18/2024	R	89.00	January
610619	LADUKE, ROBERT	01/18/2024	R	133.50	January
610620	LANGE, JEFF	01/18/2024	R	125.00	January
610621	LANO EQUIPMENT INC	01/18/2024	R	259.00	January
610622	LETTERMEN SPORTS	01/18/2024	R	1,914.00	January
610623	LILLEMOEN, JON	01/18/2024	R	342.00	January
610624	LILLEMOEN, NICK	01/18/2024	R	171.00	January
610625	LVC COMPANIES INC	01/18/2024	R	8,586.00	January
610626	MACMILLAN HOLDINGS LLC	01/18/2024	R	1,155.00	January
610627	MARECK, BRENT	01/18/2024	R	210.00	January
610628	MARSDEN, GRACE	01/18/2024	R	64.00	January
610629	MASLOWSKI, ROBERT	01/18/2024	R	89.00	January
610630	MAYER LUMBER CO, INC	01/18/2024	R	1,325.82	January
610631	MCEA EXECUTIVE OFFICE	01/18/2024	R	1,335.00	January
610632	MENDOZA, ALEJANDRO	01/18/2024	R	92.00	January
610633	MERRITT, GEDRIC	01/18/2024	R	80.00	January
610634	MN DEPT LABOR & INDUSTRY	01/18/2024	R	300.00	January
610635	MN SAFETY COUNCIL	01/18/2024	R	161.00	January
610636	MN SWIM COACHES ASSOC	01/18/2024	R	150.00	January
610637	MONTANA STATE UNIV	01/18/2024	R	500.00	January
610638	MRI SOFTWARE LLC	01/18/2024	R	296.00	January
610639	MUSIC MART	01/18/2024	R	478.50	January
610640	NAHAN, SHELLY	01/18/2024	R	870.00	January
610641	NAPLES, JONATHON	01/18/2024	R	105.00	January

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610642	O'BRIAN, COLIN	01/18/2024	R	171.00	January
610643	ORIENTAL TRADING/FUN EXPRESS	01/18/2024	R	79.37	January
610644	PARPART, NATE	01/18/2024	R	125.00	January
610645	RANNO, ANDREW	01/18/2024	R	92.00	January
610646	RYAN, SCOTT	01/18/2024	R	133.50	January
610647	SADOWSKI, CRAIG	01/18/2024	R	171.00	January
610648	SAFARI ISLAND COMMUNITY CENTER	01/18/2024	R	64,138.47	January
610649	SQUIRES,WALDSPURGER & MACE PA	01/18/2024	R	5,524.50	January
610650	STEP SAVER, INC	01/18/2024	R	66.44	January
610651	STEWART CRAFTS	01/18/2024	R	208.00	January
610652	THIELEN BUS LINES INC	01/18/2024	R	3,775.00	January
610653	THYEN, BRANDON	01/18/2024	R	171.00	January
610654	TINTES, MATTHEW	01/18/2024	R	812.00	January
610655	TOTAL MECHANICAL SERVICES INC.	01/18/2024	R	810.00	January
610656	TRINITY LUTHERAN SCHOOL	01/18/2024	R	99.95	January
610657	TUREK, SHANNON	01/18/2024	R	336.00	January
610658	TWIN CITY HARDWARE	01/18/2024	R	723.12	January
610659	UHL CO	01/18/2024	R	66,823.50	January
610660	UNITED FARMERS COOPERATIVE	01/18/2024	R	5,774.54	January
610661	UW MADISON	01/18/2024	R	500.00	January
610662	VANDEPUTTE, BEN	01/18/2024	R	171.00	January
610663	WAYZATA HIGH SCHOOL	01/18/2024	R	154.00	January
610664	WM CORPORATE SERVICES INC	01/18/2024	R	2,190.83	January
610665	WORTZ, TYLER	01/18/2024	R	1,558.40	January
202300610	EDUCATIONAL SUPPORT PARA UNION	12/15/2023	W	1,423.48	December
202300611	INTERNAL REVENUE SERVICE	12/15/2023	W	256,089.26	December
202300612	LIFE INS CO OF NORTH AMERICA	12/15/2023	W	3,937.37	December
202300613	MN CHILD SUPPORT PYMT CENTER	12/15/2023	W	128.00	December
202300614	MN DEPT OF REVENUE	12/15/2023	W	40,236.71	December
202300615	MN TEACHERS RETIREMENT ASSN	12/15/2023	W	147,492.65	December
202300616	PERA	12/15/2023	W	45,777.36	December
202300617	AVIBEN	12/15/2023	W	58,218.38	December
202300618	ONEBRIDGE BENEFITS, INC.	12/15/2023	W	4,368.19	December
202300621	EDUCATIONAL SUPPORT PARA UNION	12/28/2023	W	1,423.48	December
202300622	INTERNAL REVENUE SERVICE	12/28/2023	W	275,430.32	December
202300623	LIFE INS CO OF NORTH AMERICA	12/28/2023	W	6,654.94	December
202300624	MN CHILD SUPPORT PYMT CENTER	12/28/2023	W	128.00	December
202300625	MN DEPT OF REVENUE	12/28/2023	W	43,002.20	December
202300626	MN TEACHERS RETIREMENT ASSN	12/28/2023	W	153,129.91	December
202300627	PERA	12/28/2023	W	49,485.88	December
202300628	AVIBEN	12/28/2023	W	58,218.38	December
202300629	ONEBRIDGE BENEFITS, INC.	12/28/2023	W	4,368.19	December
202300630	SECURITY BANK & TRUST CO	12/31/2023	W	160.95	December
202300631	AUTHORIZE.NET	12/04/2023	W	140.60	December
202300632	EDUTRAK LLC	12/10/2023	W	13,556.59	December
202300633	ONEBRIDGE BENEFITS, INC.	12/16/2023	W	929.50	December
202300635	PMA ASSET MANAGEMENT, LLC	12/31/2023	W	20.83	December
202300636	BLUE CROSS AND BLUE SHIELD OF	12/20/2023	W	693,300.09	December
202300637	T-MOBILE	12/06/2023	W	700.00	December
202300638	SFM	12/22/2023	W	29,210.00	December
202300639	QUADIENT FINANCE USA, INC	12/22/2023	W	500.00	December
202300640	XCEL ENERGY	12/27/2023	W	112.24	December
202300641	XCEL ENERGY	12/01/2023	W	13,049.76	December
202300646	INTERNAL REVENUE SERVICE	01/12/2024	W	252,431.44	January
202300648	MN CHILD SUPPORT PYMT CENTER	01/12/2024	W	128.00	January
202300649	MN DEPT OF REVENUE	01/12/2024	W	40,608.39	January

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
202300650	MN TEACHERS RETIREMENT ASSN	01/12/2024	W	148,928.02	January
202300651	PERA	01/12/2024	W	40,156.53	January
202300652	AVIBEN	01/12/2024	W	57,374.81	January
202300656	TARGET BANK	01/10/2024	W	1,457.57	January
202300657	ALDI	01/10/2024	W	360.89	January
202300659	PRINTFUL	01/10/2024	W	165.49	January
202300660	MONIN, INC.	01/10/2024	W	117.00	January
202300662	FLEET FARM	01/10/2024	W	1,446.01	January
202300672	MACKENTHUN'S FINE FOODS	01/10/2024	W	62.53	January
202300676	EPBA	01/10/2024	W	464.46	January
202300677	DYBSA	01/10/2024	W	1,883.58	January
202300678	PLAY	01/10/2024	W	515.95	January
202300680	VALLEY ATHLETIC ASSOCIATION	01/10/2024	W	980.41	January
202300682	MINNETONKA BASEBALL ASSOC	01/10/2024	W	464.46	January
202300684	EDINA BASEBALL ASSOCIATION	01/10/2024	W	464.46	January
202300685	MENDOTA HEIGHTS ATHLETIC ASSOC	01/10/2024	W	464.46	January
202300686	BTBA (BLOOMINGTON BASEBALL ASS	01/10/2024	W	450.00	January
202300688	JOANN FABRICS	01/10/2024	W	2,322.12	January
202300689	BMO-MASTERCARD BILLING	01/10/2024	W	2,847.97	January
202300690	SQUARESPACE INC	01/10/2024	W	252.00	January
202300692	UPS	01/10/2024	W	74.50	January
202300704	DISCOVERY EDUCATION INC	01/10/2024	W	82.50	January
202300705	ASB CLASSROOM LLC	01/10/2024	W	99.00	January
202300706	ROCKET SCIENCE GROUP, LLC	01/10/2024	W	265.00	January
202300707	BEST BUY STORE #2644	01/10/2024	W	318.99	January
202300709	EAGAN TRAVEL BASEBALL	01/10/2024	W	425.00	January
202300710	DOLLAR TREE	01/10/2024	W	45.00	January
202300713	MAHTOMEDI YOUTH BASEBALL INC.	01/10/2024	W	464.50	January
202300714	MSHSBCA	01/10/2024	W	835.00	January
202300715	MMEA	01/10/2024	W	200.00	January
202300716	BROOKLYN PARK ATH. ASSOC.	01/10/2024	W	1,342.00	January
202300720	WILLMAR BASEBALL ASSOC	01/10/2024	W	425.00	January
202300721	WACONIA CHAMBER OF COMMERCE	01/10/2024	W	1,570.00	January
202300723	MN VALLEY ELECTRIC CORP	01/10/2024	W	24,387.63	January
202300724	TEACHERS SYNERGY, LLC	01/10/2024	W	147.84	January
202300725	KIEFER	01/10/2024	W	239.70	January
202300726	CLIFTONLARSONALLEN	01/10/2024	W	4,200.00	January
202300728	FRIENDS OF THE MN ORCHESTRA	01/10/2024	W	900.00	January
202300733	EMAGINE WACONIA	01/10/2024	W	1,740.00	January
232400057	BRAUN, TRACY	12/21/2023	A	150.00	December
232400058	HANNES, JAKE	12/21/2023	A	90.00	December
232400059	JANTZ, MATTHEW	12/21/2023	A	55.00	December
232400060	OLSON, KENDRA	12/21/2023	A	45.59	December
232400061	RAETHER, KELLY JO	12/21/2023	A	180.00	December
232400062	SPARBY, PAUL	12/21/2023	A	70.02	December
232400063	VANDERLINDE, LEE	12/21/2023	A	150.00	December
232400064	WAMRE, HEIDI	12/21/2023	A	74.24	December
232400065	DELANEY, DAVID	01/05/2024	A	126.75	January
232400066	FOGARTY, HALEY	01/05/2024	A	24.63	January
232400067	FOLTZ, KARI	01/05/2024	A	157.86	January
232400068	GENZ, MEGAN	01/05/2024	A	195.85	January
232400069	KOLHEI, SHANNON	01/05/2024	A	294.95	January
232400070	KROENING, KARNA	01/05/2024	A	444.75	January
232400071	MUELLER, RYAN	01/05/2024	A	156.22	January
232400072	NESVIG, ERIKA	01/05/2024	A	105.00	January
232400073	OVERBY, MARY	01/05/2024	A	130.74	January

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
232400074	RAETHER, KELLY JO	01/05/2024	A	330.78	January
232400075	ROHDE, JENNIFER	01/05/2024	A	129.04	January
232400076	VAN EYLL, TONI	01/05/2024	A	279.69	January
232400077	WINGERT, MOLLY	01/05/2024	A	189.36	January
232400078	BRAUN, TRACY	01/11/2024	A	76.87	January
232400079	BROTHEN, NIKOLE	01/11/2024	A	42.25	January
232400080	DEREN, SAMANTHA	01/11/2024	A	151.70	January
232400081	ESTERBERG, JACOB	01/11/2024	A	177.37	January
232400082	HALLERMANN, SARA	01/11/2024	A	150.62	January
232400083	HUNT, BENJAMIN	01/11/2024	A	180.00	January
232400084	SCHANK, BARBARA	01/11/2024	A	150.00	January
232400085	SEIM, LINDSAY	01/11/2024	A	218.15	January
232400086	WILMES, ALLISON	01/11/2024	A	77.62	January
232400087	BOSCH, ALAN	01/22/2024	A	300.00	January
232400088	BUTLER, LAURA	01/22/2024	A	85.35	January
232400089	CLEMENSEN, THOMAS	01/22/2024	A	164.25	January
232400090	HACKLER, JEFFREY	01/22/2024	A	573.48	January
232400091	KUBE, GREGORY	01/22/2024	A	300.00	January
232400092	LARSON, LORRAINE	01/22/2024	A	102.18	January
232400093	MATHWIG, DANIEL	01/22/2024	A	300.00	January
232400094	TRAPP, WAYNE	01/22/2024	A	5.57	January
232400095	WORTZ, HOLLY	01/22/2024	A	60.00	January

Totals for checks 3,718,283.54

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
01	General	2,233,796.75	0.00	984,131.12	3,217,927.87
02	Food Service	79,592.62	0.00	207,258.83	286,851.45
04	Community Service	113,052.22	0.00	96,856.22	209,908.44
07	Debt Redemption	0.00	0.00	475.00	475.00
08	Trust	0.00	0.00	3,099.95	3,099.95
45	OPEB Irrevocable Trust Fund	0.00	0.00	20.83	20.83
***	Fund Summary Totals ***	2,426,441.59	0.00	1,291,841.95	3,718,283.54

***** 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 29, 2024

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

Fischetto, Patrick	Custodial Cleaner	ESC
Replacement	8 Hours/Day; 260 Days	

Weinzierl, Cara	Educational Assistant (SPED)	WMS
Replacement	6.5 Hours/Day, 175 Days	

Employee Status Changes

Jaede, Laura, Extending Interim Early Childhood Program Supervisor position in 23-24 at Comm Ed

Pauly, Marnie, from Substitute Assistant Principal to Interim Assistant Principal at WMS

Norman, Christine, from Educational Assistant (SPED) to ASD Teacher at WMS for the remainder of the 23-24 school year

Leaves of Absence

Hackman, Lindsay, Wildcat Preschool Teacher at ESC

Holt-Olson, Amanda, Assistant Head Cook at WMS

Koglin, Hannah, Special Education Teacher at WHS

Kuphal, Brooke, English/Language Arts Teacher at WHS

Lawson, Audra, Health Education/PE Teacher at WHS

Litfin, Vicki, Nutritional Assistant at BV

Mathwig, Andrea, Wildcat Preschool Teacher at ESC

Retirements/Resignations/Terminations

Bauernfeind, Melissa, Educational Assistant (Special Education) at SV

Dobratz, Paul, Custodial Cleaner at ESC

Kenyi, Edna, Custodial Cleaner at WMS

Pacyna, Taylor, Kindergarten Teacher at BV

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

5.C. Student Teaching Agreement with Alexandria
Technical & Community College's Speech Language
Pathology Assistant (SLPA) Program



NURSING AND ALLIED HEALTH AND SPEECH LANGUAGE PATHOLOGY ASSISTANT INTERNSHIP AND CLINICAL AFFILIATION

MEMORANDUM OF AGREEMENT This Agreement is entered into between the State of Minnesota, acting through its **Board of Trustees of the Minnesota State Colleges and Universities (Minnesota State)**, on behalf of **Alexandria Technical & Community College, 1601 Jefferson Street, Alexandria, MN 56308.** (hereinafter “College/University”) and **Waconia School District #110, 512 Industrial Blvd., Waconia, MN 55387.** (hereinafter “Facility”).

This Agreement and any amendments and supplements thereto, shall be interpreted pursuant to the laws of the State of Minnesota.

WITNESSETH THAT:

WHEREAS, the College/University has established **Speech Language Pathology Assistant Program** for qualified students preparing for or engaged in other allied health careers; and

WHEREAS, the Board of Trustees of Minnesota State is authorized by Minnesota Statutes, Chapter 136F to enter into Agreements regarding academic programs and has delegated this authority to the College/University; and

WHEREAS, the Facility has suitable facilities for allied health for the educational needs of the allied health programs(s) of the College/University; and

WHEREAS, it is in the general interest of the Facility to assist in educating persons to be qualified or better allied health personnel; and

WHEREAS, the College/University and the Facility are desirous of cooperating to furnish a clinical experience program for students of allied health programs enrolled at the College/University; and

NOW, THEREFORE, it is mutually agreed by and between the College/University and the Facility:

1. COLLEGE/UNIVERSITY RESPONSIBILITIES

- a. The College/University, which is accredited by the Higher Learning Commission, is responsible for offering one or more of the following programs: **Speech language Pathology Assistant Program**. Each program shall be: 1) approved by the Minnesota Department of Health, and or, 3) if applicable, by another required accreditation body.
- b. The College/University will supervise its students during the clinical experience program at the Facility, unless otherwise agreed to in writing by the parties.
- c. The College/University faculty will be responsible for planning, directing and evaluating the students' learning experiences. The College/University faculty will attend the Facility's orientation for clinical experience instructors as deemed necessary by the College/University and the Facility.
- d. The College/University will provide the Facility, at its request, with objectives for the clinical experience program. Implementation of those objectives will be accomplished by the College/University in cooperation with the Facility's designated representative.
- e. The College/University will provide the Facility with a list of the students who are participating in the clinical experience program, the units within the Facility where they are assigned, and the dates of each student's participation in the program.
- f. The College/University will inform its faculty and students of the Facility's policies and regulations which relate to the clinical experience program at the Facility.
- g. The College/University will inform its faculty and the students who are participating in the clinical experience program that they are encouraged to carry their own health insurance and are responsible for carrying their own professional liability insurance if professional liability insurance is not provided by the College/University.
- h. The College/University will maintain a record of students' health examinations and current immunizations and shall obtain students' permission to submit data regarding their health and background status to the Facility, as requested.
- i. The College/University agrees and represents that it will require all students and faculty to have completed a background study conducted in accordance with Minnesota Statutes Chapter 245C, Human Services Background Studies, as a pre-condition to participation in the clinical experience. The College/University will not assign a student or faculty member to the Facility if their background study documents are ineligible to have direct contact with Facility's patients or residents under applicable law or regulations. If requested, the College/University shall provide the Facility with documentation regarding the completion or results of the background study pursuant to the written consent of the subject.

2. FACILITY RESPONSIBILITIES

- a. The Facility will maintain current accreditation by the Joint Commission on Accreditation of Health Care Organizations (d/b/a “The Joint Commission”) or any other appropriate and required accrediting body.
- b. The Facility is responsible for the safety and quality of care provided to its patients by the students who are participating in the clinical experience program at the Facility. In order to effectively fulfill that duty, it is agreed that Facility has ultimate control over all persons involved in the program and may immediately terminate the participation in the program of any of the students enrolled in the program where an emergency exists involving health and safety; and in all other (non-emergency) instances, Facility shall consult with the College/University before taking any action to terminate the participation of a student.
- c. The Facility will provide the College/University with a copy of its policies and regulations which relate to the clinical experience program.
- d. The Facility will permit the College/University faculty and students to use its patient care and patient service facilities for clinical instruction according to a mutually-approved plan.
- e. The Facility will allow a reasonable amount of Facility staff time for orientation and joint conferences with the College/University faculty, for planning with the College/University faculty, and for such other assistance as shall be mutually agreeable.
- f. When available, physical space such as offices, conference rooms, and classrooms of the Facility may be used by the College/University faculty and students who are participating in the clinical experience program.
- g. The College/University faculty and students participating in the clinical experience program will be permitted to use the Facility’s library in accordance with the Facility’s policies.
- h. The Facility will make locker or cloak room facilities available for the College/University faculty and students during assigned clinical experience program hours. These facilities may be shared by other faculty and students.
- i. The Facility assumes no responsibility for the cost of meals, uniforms, housing, parking or health care of the College/University faculty and students who are participating in the clinical experience program. The Facility will permit the College/University faculty and students who are participating in the clinical experience program to use any cafeteria on the same basis as employees of the Facility. The Facility will permit the College/University faculty to use Facility parking spaces under the same policies governing Facility personnel.
- j. The Facility recognizes that it is the policy of the College/University to prohibit discrimination and ensure equal opportunities in its educational programs, activities, and all aspects of employment for all individuals regardless of race, sex, color, creed, religion, gender identity, gender expression, national origin, sexual orientation, veteran status, marital status, age, disability, status with regard to public assistance, familial status, membership or activity in a local human rights commission or inclusion in any group or

class against which discrimination is prohibited by federal, state, or local laws and regulations. The Facility agrees to adhere to this policy in implementing this Agreement.

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

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

3. MUTUAL RESPONSIBILITIES

a. The College/University and the Facility assume joint responsibility for the orientation of the College/University faculty to Facility policies and regulations before the College/University assigns its faculty to the Facility.

b. **Health Insurance Portability and Accountability Act (HIPAA).** Solely for the purposes of defining the students' and faculty roles in relation to the use and disclosure of the Facility's protected health information, the College/University and faculty engaged in activities pursuant to this Agreement are members of the Facility workforce, as that term is defined in 45 CFR 160.103. The College/University students and faculty are not, and shall not be construed to be, employees of Facility.

The College/University shall cooperate with Facility in complying with its obligations as a HIPAA covered entity, including, but not limited to, complying with its policies and procedures under the HIPAA Privacy Regulations, 45 CFR parts 160 and 164. Prior to placement at Facility, the College/University shall instruct its students and faculty to comply with Facility's policies and procedures governing the use and disclosure of individually identifiable health information.

c. Personnel of the College/University and the Facility will communicate regarding planning, development, implementation, and evaluation of the clinical experience program. The communication may include but not be limited to:

- i. Communication to familiarize Facility personnel with the clinical experience program's philosophy, goals and curriculum;
- ii. Communication to familiarize the College/University faculty with the Facility's philosophy, policy and program expectations;
- iii. Communication to keep both parties and the parties' personnel who are assigned to the clinical experience program informed of changes in philosophy, policies and any new programs which are contemplated;
- iv. Communication about jointly planning and sponsoring in-service or continuing education programs (if appropriate);
- v. Communication to identify areas of mutual need or concern;
- vi. Communication to seek solutions to any problems which may arise in the clinical experience programs; and

vii. Communication to facilitate evaluation procedures which may be required for approval or accreditation purposes or which might improve patient care or the curriculum of the College/University.

d. **INSURANCE.** Each party, at its sole expense and at all times during the term of this Agreement, shall secure and maintain the following insurances (or comparable coverage under a program of self-insurance) covering itself and its employees who perform any work, duties or obligations in connection with this Agreement.

i. **Commercial General Liability Insurance**

The College/University will maintain Commercial General Liability insurance in conformance with the Tort Claims limits set forth in Minn. Stat. 3.736, subd. 4, with limits not less than \$500,000 per person and \$1,500,000 per occurrence for bodily injury and property damage.

The Facility will maintain Commercial General Liability insurance with limits not less than \$2,000,000 per occurrence and \$2,000,000 annual aggregate for bodily injury and property damage.

ii. **Professional Liability Insurance**

The College/University will maintain Professional Liability insurance for participating students (and faculty, if applicable) or cause any student participating in the program to maintain Professional Liability insurance, with limits not less than \$2,000,000 each claim and \$3,000,000 aggregate.

The Facility will maintain Professional Liability insurance covering itself and its employees, agents or assigns with limits not less than \$2,000,000 each claim and \$3,000,000 aggregate.

If insurance covered by claims-made policies is discontinued, then extended reporting period coverage must be obtained and evidence of such coverage shall be provided to the other party.

iii. **Additional Conditions:**

An Umbrella or Excess Liability insurance policy may be used to supplement the Facility's policy limits to satisfy the full policy limits required by the Agreement.

Each party shall provide the other party upon request certificates of insurance or self-insurance evidencing the required coverage.

If Facility receives a cancellation notice from an insurance carrier affording coverage herein, Facility agrees to notify the State of Minnesota within five (5) business days with a copy of the cancellation notice, unless Facility's policy(ies) contain a provision that coverage afforded under the policy(ies) will not be cancelled without at least thirty (30) days' advance written notice to the College/University.

Each party, at its sole expense, shall provide and maintain Workers' Compensation insurance as such party may be required to obtain by law. The College/University is

self-insured for Workers' Compensation purposes, and any such insurance extends only to employees of the College/University, not to students.

4. STUDENT REQUIREMENTS. The College/University will inform the students of the following:

- a. Each student may be required, as a condition for participation in the clinical experience program, to submit the results of a health examination to the College/University and, if requested, to the Facility, to verify that no health problems exist which would jeopardize student or patient welfare. The health examination may include an update of required immunizations including but not limited to a Mantoux test or chest x-ray and verification of immunity for rubeola and rubella. A list of those students with positive Mantoux or negative rubeola/rubella results may, at the request of the Facility, be provided to the Facility.
- b. Students participating in the clinical experience program shall be encouraged to carry their own health insurance if not provided by the College/University.
- c. Students participating in the clinical experience program shall be responsible for carrying their own professional liability insurance if professional liability insurance is not provided by the College/University.

5. EMERGENCY MEDICAL CARE & INFECTIOUS DISEASE EXPOSURE

- a. Any emergency medical care available at the Facility will be available to the College/University faculty and students participating in this experience at the Facility while at the Facility. The College/University faculty and students will be responsible for payment of charges attributable to their individual emergency medical care at either the Facility or the College/University.
- b. Any College/University faculty member or student who is injured or becomes ill while at the Facility will be informed by the College/University and the Facility that they must immediately report the injury or illness to the Facility and receive treatment (if available) at the Facility as a private patient or obtain other appropriate treatment as they choose. Any hospital or medical costs arising from such injury or illness shall be the sole responsibility of the College/University faculty member or student who receives the treatment and not the responsibility of the Facility or the College/University.
- c. The Facility shall follow, for the College/University faculty and students exposed to an infectious disease at the Facility during the clinical experience program, the same policies and procedures which the Facility follows for its employees.
- d. The College/University faculty and students contracting an infectious disease during the period of time they are assigned to or participating in the clinical experience program will be informed by the College/University and the Facility that they must report the fact to their College/University and to the Facility. Before returning to the Facility, such a College/University faculty member or student must submit proof of recovery to the College/University or Facility, if requested.

6. LIABILITY

Each party agrees that it will be responsible for its own acts and the results thereof to the extent authorized by law and shall not be responsible for the acts of the other party and the results thereof. The liability of the College/University shall be governed by the Minnesota Tort Claims Act, Minnesota Statutes § 3.736, and other applicable laws.

7. TERM OF AGREEMENT

This Agreement is effective on the later of **January 22, 2024**, or when fully executed, and shall remain in effect until **December 20, 2028**. This Agreement will not extend beyond five (5) years from the effective date. No automatic renewal provisions are allowed. This Agreement may be terminated by either party at any time upon one-year written notice to the other party. Termination by the Facility shall not become effective with respect to students then participating in the clinical experience program.

8. FINANCIAL CONSIDERATION

- a. The College/University and the Facility shall each bear their own costs associated with this Agreement and no payment is required by either the College/University or the Facility to the other party, except that, where applicable, the Facility shall pay the tuition and other educational fees of students it places in the clinical experience program.
- b. The Facility is not required to reimburse the College/University faculty or students for any services rendered to the Facility or its patients pursuant to this Agreement.
- c. If applicable, in the event the Facility provides student(s) any paid clinical experiences, such paid experiences, including any employment, tax and other legal obligations (including but not limited to provision of worker's compensation insurance) are solely between the Facility and the student(s). Such arrangements are separate and apart from this Agreement between the College/University and the Facility.

9. AMENDMENTS

Any amendment to this Agreement shall be in writing and signed by authorized officers of each party.

10. ASSIGNMENT

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

11. STATE AUDIT

The books, records, documents and accounting procedures and practices of the Facility relevant to this Agreement shall be subject to examination by the College/University and the Legislative Auditor.

12. DATA PRIVACY

The requirements of Minnesota Statutes § 13.05, subd. 11 apply to this contract. The Facility and the College/University must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to all data provided by the College/University in accordance with this contract, and as it applies to all data, created, collected, received, stored, used, maintained, or disseminated by the Facility in accordance with this contract. The civil remedies of Minnesota Statutes §13.08 apply to the release of the data referred to in this clause by either the Facility or the College/University.

In the event the Facility receives a request to release the data referred to in this clause, the Facility must immediately notify the College/University. The College/University will give the Facility instructions concerning the release of the data to the requesting party before the data is released.

The parties additionally acknowledge that the Family Educational Rights and Privacy Act, 20 U.S.C. 1232g and 34 C.F.R. 99, apply to the use and disclosure of education records that are created or maintained under this agreement.

13. OTHER PROVISIONS:

Attachment A

The rest of this page intentionally left blank.

IN WITNESS WHEREOF, the parties have caused this contract to be duly executed intending to be bound thereby.

APPROVED:

1. FACILITY:

The Facility certifies that the appropriate person(s) have executed the contract on behalf of Facility as required by applicable articles, by-laws, resolutions, or ordinances.

By (authorized signature and printed name)
Title
Date

By (authorized signature and printed name)
Title
Date

**2. MINNESOTA STATE COLLEGES AND UNIVERSITIES
Alexandria Technical & Community College**

By (authorized signature and printed name)
Title
Date

By (authorized signature and printed name)
Title
Date

Lisa Olson, Business Manager
Waconia School District #110
512 Industrial Blvd.
Waconia, MN 55387
Lolson@isd110.org
952-442-0694

***NOTE: This agreement is valid for one semester only
and must be renewed for each semester of internship.***

**ATTACHMENT A
STUDENT TRAINING EXPERIENCE/INTERNSHIP AGREEMENT**

Name of College/University: _____

Name of College/University Program (“the Program”): _____

Type of Training Experience/Internship: _____

Dates of Training/Internship: _____

Student’s Name: _____ Phone #: _____

Average number of hours to be worked by the Student each week: _____

Facility Name: _____

Facility Address: _____

Location Where Training will Occur (if different from Facility’s Address above):

Facility Representative’s Name: _____ Phone #: _____

Activities/Job tasks and skills the Student will learn:

Tools and Equipment the Student will use:

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

The following skills/items must be sufficiently demonstrated during the time period of the first 25-40% of the SLPA’s internship. **If any or all of the items listed in this area are not met, your internship will be terminated, and you will not be able to re-apply for the SLPA program at ATCC.** Your instructor will review this checklist with your SLP within the 25-40% internship timeline range.

1. SLPA is consistently on time.
2. SLPA demonstrates that he or she is prepared to start the internship and has completed any preliminary paperwork or tasks, i.e has a badge to get into the school, etc.

3. SLPA dresses appropriately for the setting.
4. SLPA uses time wisely. For example, not texting, working on homework, making personal appointments, during internship time.
5. SLPA understands and correctly uses key terms in speech and language pathology.
6. SLPA is proactive rather than reactive in terms of participating in a therapy session. Student is starting to think ahead and anticipate the needs in the speech therapy room.
7. SLPA demonstrates excellent rapport with SLP, students, and staff.
8. SLPA demonstrates a basic understanding of scope and sequence of therapy.
9. SLPA is demonstrating the skills necessary to successfully contribute to and or conduct therapy sessions.
10. SLPA is able to efficiently and competently assist the SLP with clerical tasks.

PLEASE NOTE THAT YOUR SUPERVISING SLP MUST HAVE THEIR MASTER'S DEGREE AND THEIR CCC IN THE AREA OF CSD. IF NOT AND THERE ARE SPECIAL CIRCUMSTANCES, PLEASE EMAIL ME RIGHT AWAY.

The student must also:

1. Keep regular attendance and be on time, both at school and at the Facility's training site. The Student will promptly notify the Facility's training site if unable to report. The Student's placement will automatically terminate if the Student terminates his/her enrollment in the Program or is no longer enrolled as a student at the College/University.
2. Demonstrate honesty, punctuality, courtesy, a cooperative attitude, desirable health and grooming habits, desirable/required dress and a willingness to learn; and
3. Furnish the coordinating College/University instructor with all necessary information and complete all necessary reports requested by the instructor. Submitting falsified reports is cause for immediate expulsion from the Program; and
4. Conform to all rules, regulations, and policies including health, safety, and work environment of the Facility, follow all instructions given by the Facility and always conduct myself in a safe manner; and
5. Consult with the College/University instructor/lab assistant about any difficulties arising at the Facility's training site; and
6. Be present at the Facility's training site on the dates and for the number of hours agreed upon; and
7. Not terminate his/her participation in the training experience at the Facility without first consulting with the College/University's instructor/lab assistant.
8. **The SLPA student will complete 25 full days of internship per semester. This should be in increments of no less than 2 full days per week. Please note that as an SLPA student you may need to take a leave of absence from another job to complete this internship.**
9. **Student will submit their internship schedule (days/dates/times) to the College Clinical Supervisor at least one week prior to starting their internship.**

The Student also understands and agrees that:

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

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

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

SLPA Student's Signature: _____

Student's Name (please print): _____

Date: _____

SLPA Student Parent/Guardian Name (required for students under 18 years of age - please print):

Parent's Signature: _____

Date: _____

Speech Pathologist Signature: _____

Date: _____

SLP Email Address: _____

SLP US Mail Address: _____

SLP Phone Number: _____

Alexandria Technical and Community College is part of the Minnesota State Colleges and Universities system, is an Equal Opportunity employer and educator.

5.D. Receipts of Donation

6. **REPORTS**

6.A. Student Representative Report

Presenter: Stella Atkinson and Jayden Kisner

6.B. Administrative Presentation: Waconia Middle School WEB Program

Presenter: Shane Clausen- Principal, Patti Galindo- WEB Advisor/Counselor, Jamie Hise- WEB Advisor/Dean of Students, Davis Hackler- 8th Grade WEB Leader, Flannery Kropf- 8th Grade WEB Leader



Waconia Middle School “Where Everyone Belongs” (WEB)



School Board Presentation
January 29, 2024

WEB: What is it?

- **Where Everyone Belongs**
 - Research based transition and leadership program from The Boomerang Project.
- **Why WEB?**
 - Studies show that if students have a positive experience their first year in middle school, their chances for success increase dramatically.
 - WEB provides the structure for 6th graders to receive support and guidance from 8th graders who have been through the challenges of middle school.



WEB: Program Goals

- Transitioning 6th graders Kick-Off Program
- Leadership training and practice for 8th grade WEB Leaders
 - Selection process- Wide range of students, want students to represent all students
 - Topic Example
- Belonging for all students
 - Providing WMS with student leaders who look for bullying behavior and help to stop it.



WEB: Evidence of Success

- **Transitioning 6th graders**
 - Student Experience
 - WEB Leader Perspective... Davis H.
 - Parent Experience- Unsolicited Feedback
- **Leadership**
 - 50-70 Annual WEB Leaders
 - WEB Leader Perspective... Flannery K.
 - Training and Being a Role Model
 - Leading Groups and Being Inclusive
 - Identifying Bullying and Intervening
 - Speaking and Presenting with Confidence



WEB: Evidence of Success

- **Belonging for all students**

- I feel safe at school.

85% Agree (2023 WMS Student Survey)



- I am valued for who I am and feel that I belong at my school. 84% Agree (2023 WMS Student Survey)

- I work with colleagues who ensure an inclusive environment. 98% Agree (2023 WMS Staff Survey)

- Staff are vital in supporting WEB



WEB: Future Goals

- **Transitioning 6th graders**

- Student Experience
- Increased intentional connections

- **Leadership Training**

- Training students involved in other activities.
- LINK Crew at WHS to partner with WEB at WHS.
- Budgeting for annual costs.

- **Belonging for all students**

- WEB leaders can shape the schoolwide culture we desire. This is how we do it at WMS... ISD 110



WEB: Additional Information

[Boomerang Project Overall LINK](#)

[Boomerang Project WEB LINK](#)

[Boomerang Project Link Crew LINK](#)

Thank you. Questions?



6.C. Finance Report

Presenter: Ra Chhoth,
Director of Finance
and Operations

WACONIA PUBLIC SCHOOLS ENROLLMENT ANALYSIS

Fiscal Year 23-24

MONTHS REPORTED: 5

REGULAR ED

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	266		29		-	266	241	283	283	287	260	319	316	332	325	350	326	363	3,980
OCT	269		78		-	269	242	282	282	286	259	317	314	332	323	346	328	364	4,022
NOV	269		86		-	269	241	283	280	284	258	318	311	332	323	345	327	363	4,020
DEC	269		91		-	269	242	284	280	287	258	320	311	333	323	347	325	365	4,035
JAN	269		98		-	269	240	284	280	286	258	321	313	333	322	348	326	362	4,040
FEB					-	-													-
MAR					-	-													-
APR					-	-													-
MAY					-	-													-
JUNE					-	-													-
TOTALS	1,342	-	382	-	-	1,342	1,206	1,416	1,405	1,430	1,293	1,595	1,565	1,662	1,616	1,736	1,632	1,817	20,097
AVERAGE	268.4	-	76.4	-	-	268.4	241.2	283.2	281.0	286.0	258.6	319.0	313.0	332.4	323.2	347.2	326.4	363.4	4,019.4
EXTENDED TIME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TUITION - OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ALC																			
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	7.00	22.00	33.00
OCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00	6.00	19.00	28.00
NOV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00	8.00	19.00	30.00
DEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00	9.00	17.00	29.00
JAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00	9.00	14.00	26.00
FEB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				-
MAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				-
APR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				-
MAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				-
JUN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				-
TOTALS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16.00	39.00	91.00	146.00
AVERAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.2	7.8	18.2	20.9
SEAT COUNT TO ADM ADJ. FACTOR	100%	100%	35%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	96%
ALC ADJUSTED ADM'S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.2	7.8	18.2	29.2
AVG TOTALS	268.4	-	26.7	-	-	268.4	241.2	283.2	281.0	286.0	258.6	319.0	313.0	332.4	323.2	350.4	334.2	381.6	3,998.9

EL	
-	CURRENT YEAR ESTIMATE
-	PRIOR YEAR

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

WACONIA | December 31, 2023

REVENUE CATEGORIES						December 31, 2023	December 31, 2022	December 31, 2021				
	June 30, 2022	June 30, 2023	Adopted Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	December 31, 2022	December 31, 2021
STATE	40,345,099	37,260,990	43,795,018	43,028,693	12,458,021	31,336,997	28.45%	31.44%	27.58%	741,548	11,716,473	11,127,160
FEDERAL	1,700,285	1,435,007	378,471	373,739	79,175	299,296	20.92%	31.46%	0.64%	(372,332)	451,506	10,863
PROPERTY TAXES	8,137,678	10,934,858	10,135,132	9,948,559	5,017,020	5,118,112	49.50%	53.37%	67.29%	(818,943)	5,835,962	5,475,778
LOCAL SALES, INS RECOVERY & JUDGEMENTS	324,630	19,760	0	0	0	0	0.00%	0.00%	2.13%	0	0	6,930
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	555	555	(555)	0.00%	0.00%	0.00%	555	0	0
LOCAL (FEES, INTEREST, ETC.)	1,343,135	1,364,691	1,547,347	1,505,881	568,537	978,810	36.74%	11.33%	35.84%	413,856	154,681	481,325
TOTALS	51,850,827	51,015,306	55,855,968	54,857,428	18,123,308	37,732,660	32.45%	35.59%	32.98%	(35,315)	18,158,622	17,102,056

EXPENDITURES (OBJECT SERIES)						December 31, 2023	December 31, 2022	December 31, 2021				
	June 30, 2022	June 30, 2023	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	December 31, 2022	December 31, 2021
SALARIES & WAGES	29,139,361	30,121,489	28,955,774	28,437,918	10,318,563	18,637,211	35.64%	37.78%	36.46%	(1,062,822)	11,381,385	10,624,640
EMPLOYEE BENEFITS	11,125,828	11,405,543	11,932,890	11,435,187	4,174,421	7,758,469	34.98%	39.59%	38.67%	(340,804)	4,515,225	4,302,554
PURCHASED SERVICES	7,238,541	6,812,536	7,290,190	6,728,791	2,302,869	4,987,321	31.59%	39.81%	41.43%	(409,118)	2,711,987	2,999,039
SUPPLIES	2,370,587	2,104,413	1,759,041	1,326,966	435,066	1,323,975	24.73%	45.99%	44.97%	(532,851)	967,918	1,066,006
EQUIPMENT	1,213,965	1,070,691	1,207,555	997,855	404,142	803,413	33.47%	46.61%	43.28%	(94,918)	499,060	525,455
DEBT SERVICE	120,056	130,312	122,287	108,632	83,267	39,020	68.09%	63.90%	87.73%	0	83,267	105,326
OTHER EXPENDITURES	150,965	167,385	297,904	300,227	105,780	192,124	35.51%	54.08%	59.14%	15,264	90,516	89,274
OTHER FINANCING USES	62,920	66,780	63,000	63,000	0	63,000	0.00%	0.00%	0.00%	0	0	0
TOTALS	51,422,224	51,879,149	51,628,641	49,398,576	17,824,109	33,804,532	34.52%	39.03%	38.33%	(2,425,249)	20,249,358	19,712,295

EXPENDITURES (PROGRAM SERIES)						December 31, 2023	December 31, 2022	December 31, 2021				
	June 30, 2022	June 30, 2023	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	December 31, 2022	December 31, 2021
SITE ADMINISTRATION	1,026,709	1,053,266	1,283,277	1,236,557	523,716	759,561	40.81%	49.87%	49.33%	(1,553)	525,269	506,495
DISTRICT ADMINISTRATION	483,475	441,495	587,160	545,144	232,120	355,040	39.53%	49.01%	41.26%	15,762	216,358	199,493
SUPPORT SERVICES	1,927,332	1,918,701	2,108,137	1,985,353	876,722	1,231,415	41.59%	50.04%	47.95%	(83,442)	960,165	924,243
REGULAR INSTRUCTION	21,143,546	21,773,044	20,269,706	19,921,018	6,959,997	13,309,709	34.34%	36.08%	34.17%	(895,026)	7,855,023	7,223,997
EXTRA-CURRICULAR ACTIVITIES	2,084,696	1,956,251	1,805,359	1,332,538	218,445	1,586,914	12.10%	22.77%	24.62%	(226,915)	445,360	513,245
VOCATIONAL INSTRUCTION	457,850	487,456	490,366	493,419	177,790	312,576	36.26%	35.90%	31.19%	2,773	175,017	142,825
SPECIAL EDUCATION	10,227,982	10,686,590	11,316,789	11,168,360	3,852,544	7,464,245	34.04%	36.73%	35.09%	(72,233)	3,924,777	3,589,097
COMMUNITY SERVICES	0	0	0	5,474	5,474	(5,474)	0.00%	0.00%	0.00%	5,474	0	0
INSTRUCTIONAL SUPPORT	3,806,134	3,472,102	3,265,186	2,965,633	1,196,080	2,069,106	36.63%	50.40%	51.57%	(553,725)	1,749,805	1,962,945
PUPIL SUPPORT SERVICES	4,310,384	4,419,696	4,520,994	4,246,180	1,379,538	3,141,456	30.51%	36.24%	37.68%	(222,274)	1,601,812	1,623,996
FACILITIES	5,588,880	5,287,970	5,367,817	4,900,642	1,908,246	3,459,571	35.55%	45.15%	46.56%	(479,367)	2,387,614	2,602,411
OTHER FINANCING USES	365,236	382,579	613,850	598,258	493,438	120,412	80.38%	106.69%	115.97%	85,278	408,160	423,547
TOTALS	51,422,224	51,879,149	51,628,641	49,398,576	17,824,109	33,804,532	34.52%	39.03%	38.33%	(2,425,249)	20,249,358	19,712,295

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

WACONIA | December 31, 2023

ACTIVITY - OTHER FUNDS						December 31, 2023	December 31, 2022	December 31, 2021				
	June 30, 2022	June 30, 2023	Adopted Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	December 31, 2022	December 31, 2021
REVENUE												
FOOD SERVICE	4,529,928	2,466,765	4,719,300	4,262,054	720,463	3,998,837	15.27%	10.76%	30.45%	455,140	265,323	1,379,239
COMMUNITY EDUCATION	3,446,410	3,543,981	3,730,859	3,786,293	2,235,039	1,495,820	59.91%	60.98%	55.80%	73,752	2,161,287	1,923,058
CONSTRUCTION	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
DEBT SERVICE	9,634,971	8,576,173	9,352,090	9,486,269	5,108,755	4,243,335	54.63%	52.13%	45.62%	638,300	4,470,455	4,395,387
TRUST	5,547	7,944	0	0	0	0	0.00%	25.18%	0.00%	(2,000)	2,000	0
CUSTODIAL	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INTERNAL SERVICE	414,642	457,960	446,500	415,554	225,736	220,764	50.56%	49.17%	48.74%	569	225,167	202,103
OPEB REVOCABLE TRUST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB IRREVOCABLE TRUST	(52,577)	82,217	186,000	198,972	17,989	168,011	9.67%	19.69%	-74.47%	1,801	16,188	39,155
OPEB DEBT SERVICE	0	0	0	0	0	0	0.00%	0.00%	0.00%	28	(28)	0
TOTALS	17,978,922	15,135,041	18,434,749	18,149,142	8,307,981	10,126,768	45.07%	47.18%	44.16%	1,167,591	7,140,391	7,938,941
						December 31, 2023	December 31, 2022	December 31, 2021				
EXPENDITURES	June 30, 2022	June 30, 2023	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	December 31, 2022	December 31, 2021
FOOD SERVICE	2,769,635	3,268,082	3,399,862	3,364,178	1,351,094	2,048,768	39.74%	43.89%	41.55%	(83,327)	1,434,421	1,150,757
COMMUNITY EDUCATION	3,048,544	3,067,784	3,383,052	3,552,954	1,763,428	1,619,624	52.13%	46.89%	46.14%	325,040	1,438,388	1,406,647
CONSTRUCTION	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
DEBT SERVICE	9,363,331	9,411,981	9,327,369	7,510,853	1,653,391	7,673,978	17.73%	18.77%	20.08%	(113,338)	1,766,728	1,880,128
TRUST	7,950	12,444	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
CUSTODIAL	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INTERNAL SERVICE	449,231	567,713	461,000	299,090	84,664	376,336	18.37%	63.38%	48.86%	(275,149)	359,814	219,505
OPEB REVOCABLE TRUST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB IRREVOCABLE TRUST	232,432	278,268	368,000	367,996	1,236	366,764	0.34%	0.34%	0.46%	294	942	1,061
OPEB DEBT SERVICE	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTALS	15,871,123	16,606,272	16,939,283	15,095,070	4,853,813	12,085,470	28.65%	30.11%	29.35%	(146,479)	5,000,292	4,658,098
						December 31, 2023	December 31, 2022	December 31, 2021				
SUMMARY - FUND 1	June 30, 2022	June 30, 2023	Adopted Budget	Projected End Of Year	YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	December 31, 2022	December 31, 2021
SUMMARY												
REVENUE	51,850,827	51,015,306	55,855,968	54,857,428	18,123,308	37,732,660	32.45%	35.59%	32.98%	(35,315)	18,158,622	17,102,056
EXPENDITURES	51,422,224	51,879,149	51,628,641	49,398,576	17,824,109	33,804,532	34.52%	39.03%	38.33%	(2,425,249)	20,249,358	19,712,295
SPENDING VARIANCE	428,604	(863,843)	4,227,327	5,458,852	299,198	N/A	N/A	N/A	N/A	(2,460,564)	(2,090,736)	(2,610,239)
						December 31, 2023	December 31, 2022	December 31, 2021				
SUMMARY - ALL FUNDS	June 30, 2022	June 30, 2023	Adopted Budget	Projected End Of Year	YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	December 31, 2022	December 31, 2021
SUMMARY												
REVENUE	69,829,749	66,150,347	74,290,717	73,006,570	26,431,289	47,859,428	35.58%	38.24%	35.86%	1,132,276	25,299,013	25,040,997
EXPENDITURES	67,293,347	68,485,420	68,567,924	64,493,646	22,677,922	45,890,002	33.07%	36.87%	36.22%	(2,571,728)	25,249,650	24,370,393
SPENDING VARIANCE	2,536,402	(2,335,074)	5,722,793	8,512,924	3,753,367	N/A	N/A	N/A	N/A	3,704,004	49,364	670,604

WACONIA PUBLIC SCHOOL DISTRICT
Year to Date General Fund Expense Overview
December 2023

Salaries & Benefits

\$14,492,984

35.44% of Budget

Purchased Services

\$2,302,869

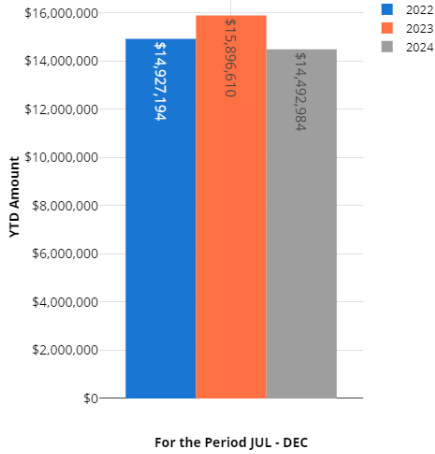
31.59% of Budget

Supplies & Equipment

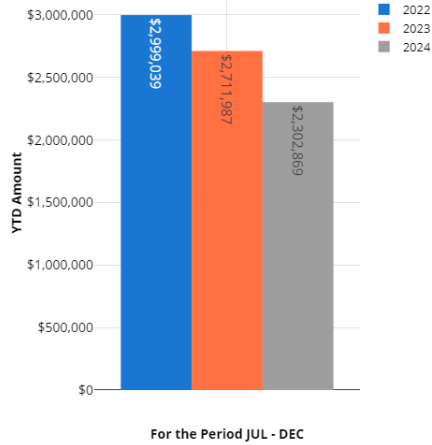
\$839,209

28.29% of Budget

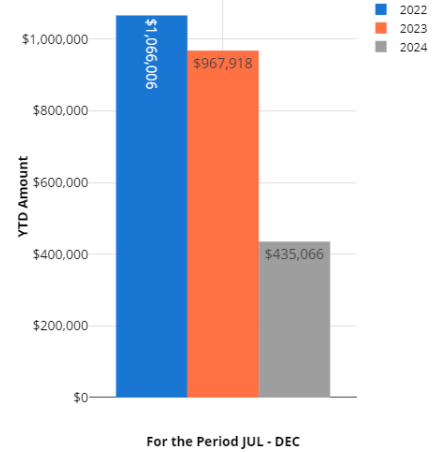
Salaries & Benefits



Purchased Services



Supplies & Equipment



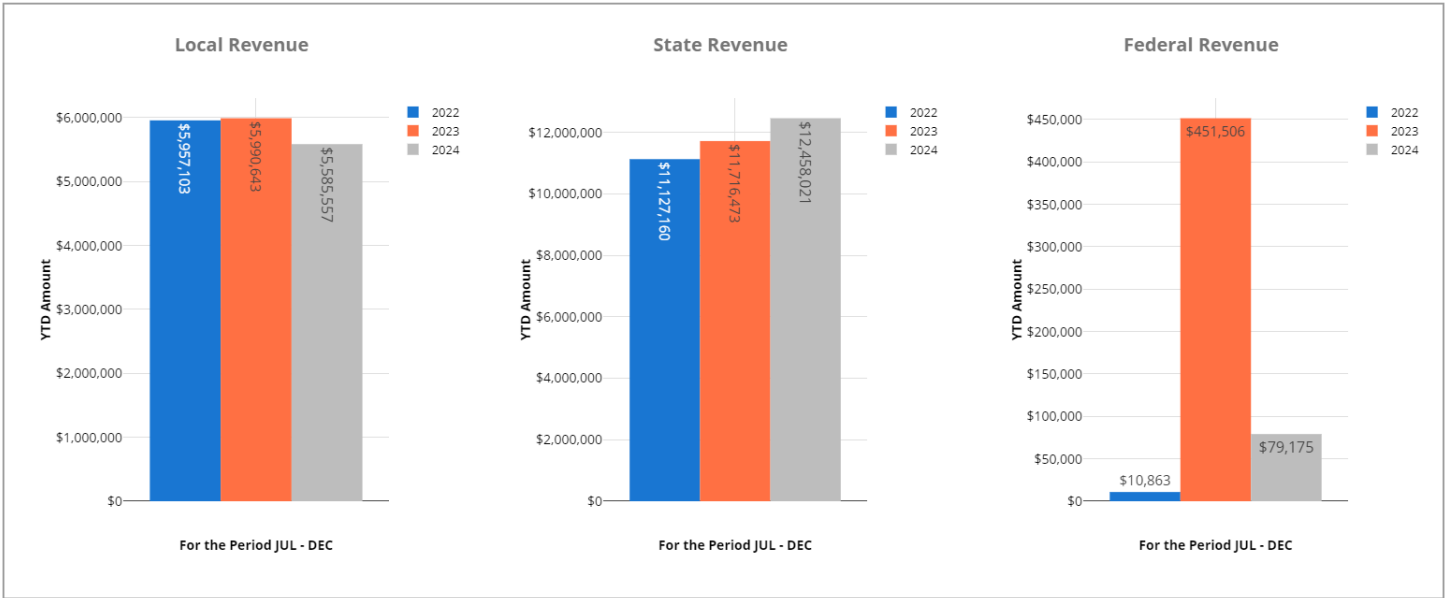
	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
Salaries & Benefits				
Salaries and Wages	\$11,381,385	\$10,318,563	\$28,955,774	35.64%
Employee Benefits	\$4,515,225	\$4,174,421	\$11,932,890	34.98%
TOTAL SALARIES AND BENEFITS	\$15,896,610	\$14,492,984	\$40,888,664	35.44%
All Other Expenses				
Purchased Service	\$2,711,987	\$2,302,869	\$7,290,190	31.59%
Supplies and Materials	\$967,918	\$435,066	\$1,759,041	24.73%
Capital Expenditures	\$499,060	\$404,142	\$1,207,555	33.47%
Debt Service	\$83,267	\$83,267	\$122,287	68.09%
Other Expenditures	\$90,516	\$105,780	\$297,904	35.51%
Other Financing Uses	\$0	\$0	\$63,000	0.00%
TOTAL ALL OTHER	\$4,352,748	\$3,331,124	\$10,739,977	31.02%
TOTAL EXPENSES	\$20,249,358	\$17,824,108	\$51,628,641	34.52%

Expense Insights:

General Fund YTD expenses totaled \$17,824,109 through December 2023, which is -\$2,425,249 or -13.6% less than the amount spent last year for this period. The YTD difference is driven by a decrease in 100 SALARIES AND WAGES of -\$1,062,822, a decrease in 400 SUPPLIES AND MATERIALS of -\$532,851, and a decrease in 300 PURCHASED SERVICES of -\$409,118.

WACONIA PUBLIC SCHOOL DISTRICT
Year to Date General Fund Revenue Overview
December 2023

Local Revenue \$5,585,557 47.81% of Budget	State Revenue \$12,458,021 28.45% of Budget	Federal Revenue \$79,175 20.92% of Budget
---	--	--



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
Local Revenue				
Property Tax Levy	\$5,652,142	\$4,843,637	\$9,969,365	48.59%
Admission and Student Activity Revenue	\$109,567	\$109,633	\$156,014	70.27%
Other Local Revenues	\$228,935	\$632,287	\$1,557,100	40.61%
Total Local Revenue	\$5,990,643	\$5,585,557	\$11,682,479	47.81%
State Revenue				
General Education Aid	\$10,817,791	\$11,038,845	\$33,744,313	32.71%
State Aid for Special Education	\$800,858	\$1,167,010	\$9,231,923	12.64%
Other State Aid	\$97,824	\$252,165	\$818,782	30.80%
Total State Revenue	\$11,716,473	\$12,458,021	\$43,795,018	28.45%
Total Federal Revenue	\$451,506	\$79,175	\$378,471	20.92%
Total Revenue	\$18,158,622	\$18,122,753	\$55,855,968	32.45%
Other Revenue Sources	\$0	\$0	\$0	0.00%
Total Revenue & Other Revenue Sources	\$18,158,622	\$18,122,753	\$55,855,968	32.45%

Revenue Insight:

General Fund YTD revenues totaled \$18,123,308 through December 2023, which is \$128,727 or 0.7% more than the amount received last year for this period. The YTD difference is driven by an increase in 200-399 STATE REVENUES of \$741,548, a decrease in 001-099 LOCAL REVENUES of -\$405,086, and a decrease in 400-499 FEDERAL REVENUES RECEIVED FROM STATE of -\$208,289.

7. **ACTION ITEMS**

7.A. Approve SY 23-24 Revised Budget

Presenter: Ra Chhoth,
Director of Finance &
Operations



**2023-2024
FINAL BUDGET**

Board Approved January 29, 2024

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January 29, 2024

To: The School Board, Citizens, and Employees of Waconia Public Schools

We respectfully submit the 2023-24 Final Budget of Independent School District No. 110, Waconia Public Schools. The report contains all of the funds of the District in conformity with generally accepted accounting principles (GAAP) for defining the reporting entity. The District's annual financial reports are prepared pursuant to School Board policy and Minnesota State Statutes. Budgetary control is maintained by the District's business office.

We are proud to publish and disseminate budget information to the School Board, our community, and others. We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements for Independent School District No. 110. To stimulate and encourage interaction, we continuously evaluate. When possible, we increase and improve information quality. The budget document and our annual audit reports are the primary tools to present information.

This Final Budget represents a projection of revenue and expenditures for the 2023-24 fiscal year along with supporting documentation and analysis. This report is presented in three sections: introduction, organization, financial. The introduction section includes an executive summary and names the members of the School Board. The organization section includes major goals and objectives for the District and financial policies and practices. The financial section includes presentation of the budgets for all Governmental and Proprietary funds of the District.

In accordance with the School Board approved Statutory Operating Debt plan, the District plan is to coordinate with the Minnesota Department of Education to get Waconia Public Schools out of Statutory Operating Debt. The District will continue to seek all available sources of funding, balance revenue to expenditures, and maintain systems that ensure financial stability.

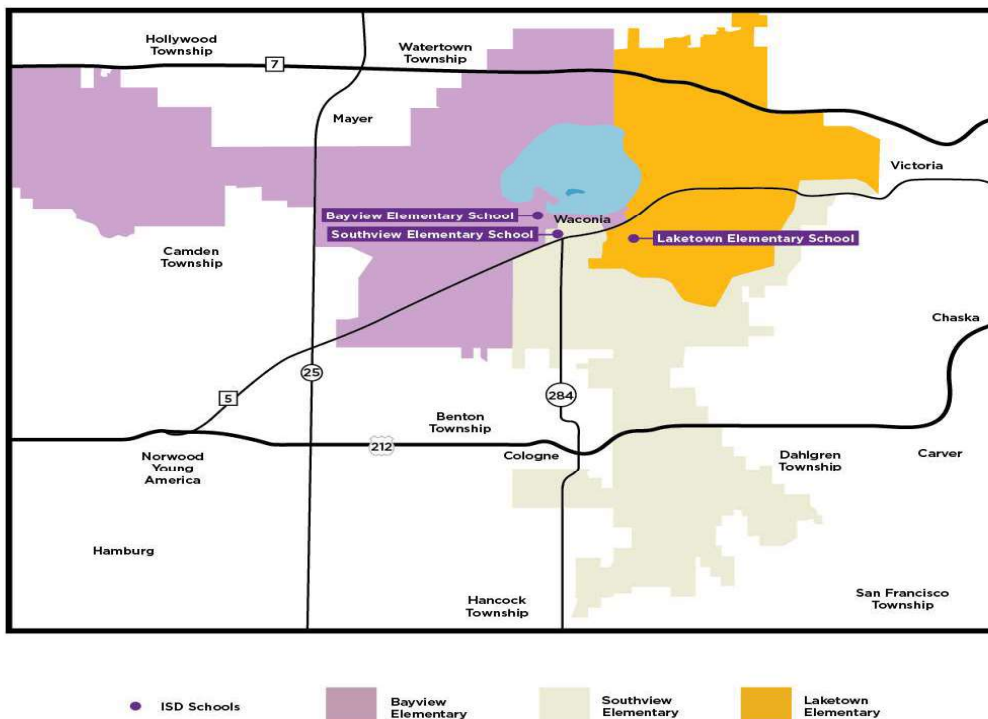
DESCRIPTION OF DISTRICT

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 over 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.



ECONOMIC CONDITION AND OUTLOOK

With the exception of voter approved levy referenda, the District is dependent on the State of Minnesota for its revenue authority. The 2023 legislature, as of this writing finalized funding for the

2024-25 biennium. Previous funding formula increases have been below the annual rate of inflation for the last twenty years. Current general aid formula increases include 4% in FY24 and 2% in FY25 Experience demonstrates that legislated revenue increases are not sufficient to meet the demands posed by the rate of inflation. As a result of these pressures, the District has had to rely on property tax referenda to support its educational programs. In November, 2018, the District was successful in getting voters’ approval to add \$525 per pupil plus inflation factor in operating referendum. In November, 2020 an additional \$410 per pupil plus inflation factor was successfully approve by the voters to help offset rising costs.

DISTRICT POPULATION

Funding for Minnesota school districts is largely driven by enrollment. The majority of Minnesota school districts are facing declining enrollment. Over the last four years, the District has endured declining enrollment from FY18-19, FY19-20, FY20-21 only to see a slight rebound in FY21-22 The district is closely monitoring enrollment to adjust for future years pending data from the county and birth rates. Currently housing starts data did not equate to rising enrollment.

ENROLLMENT PROJECTIONS

Grade	Actual 17-18	Actual 18-19	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Projected 23-24	Projected 24-25	Projected 25-26	Projected 26-27	Projected 27-28
EC	36.84	34.23	31.49	30.31	29.75	33.50	29.60	29.60	29.60	29.60	29.60
PKG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Kgt Hdp	35.63	37.79	44.19	31.83	48.63	45.81	59.62	59.62	59.62	59.62	59.62
KDG	269.15	239.47	239.84	225.74	230.94	195.89	227.70	227.70	227.70	227.70	227.70
1	279.43	298.31	279.55	275.12	266.07	287.07	287.84	288.21	288.21	288.21	288.21
2	317.32	283.29	307.55	263.68	276.77	276.48	293.05	289.75	290.12	290.12	290.12
3	290.88	315.30	288.31	302.78	256.74	283.00	284.83	292.58	289.29	289.66	289.66
4	286.28	290.51	321.71	283.33	309.08	262.10	282.40	287.30	295.13	291.80	292.18
5	314.30	292.84	289.96	320.73	299.74	312.12	296.38	287.25	292.23	300.19	296.80
6	317.92	321.17	308.78	291.20	339.67	304.92	275.91	305.68	296.26	301.40	309.61
7	311.86	325.76	329.91	309.95	298.22	331.86	323.67	279.04	309.15	299.62	304.82
8	301.24	305.71	325.05	330.45	309.16	297.65	307.12	322.07	277.66	307.62	298.14
9	319.60	323.83	340.70	360.54	343.16	348.77	357.16	335.70	352.04	303.50	336.24
10	346.82	321.42	328.24	332.49	359.85	336.38	313.35	355.27	333.92	350.18	301.89
11	325.88	337.36	309.94	314.13	332.04	337.94	314.92	302.81	343.32	322.69	338.40
12	285.65	323.67	326.18	299.82	318.14	325.70	317.20	309.96	298.03	337.90	317.59
	4,038.80	4,050.66	4,071.40	3,972.10	4,017.96	3,979.19	3,970.76	3,972.54	3,982.27	3,999.80	3,980.58

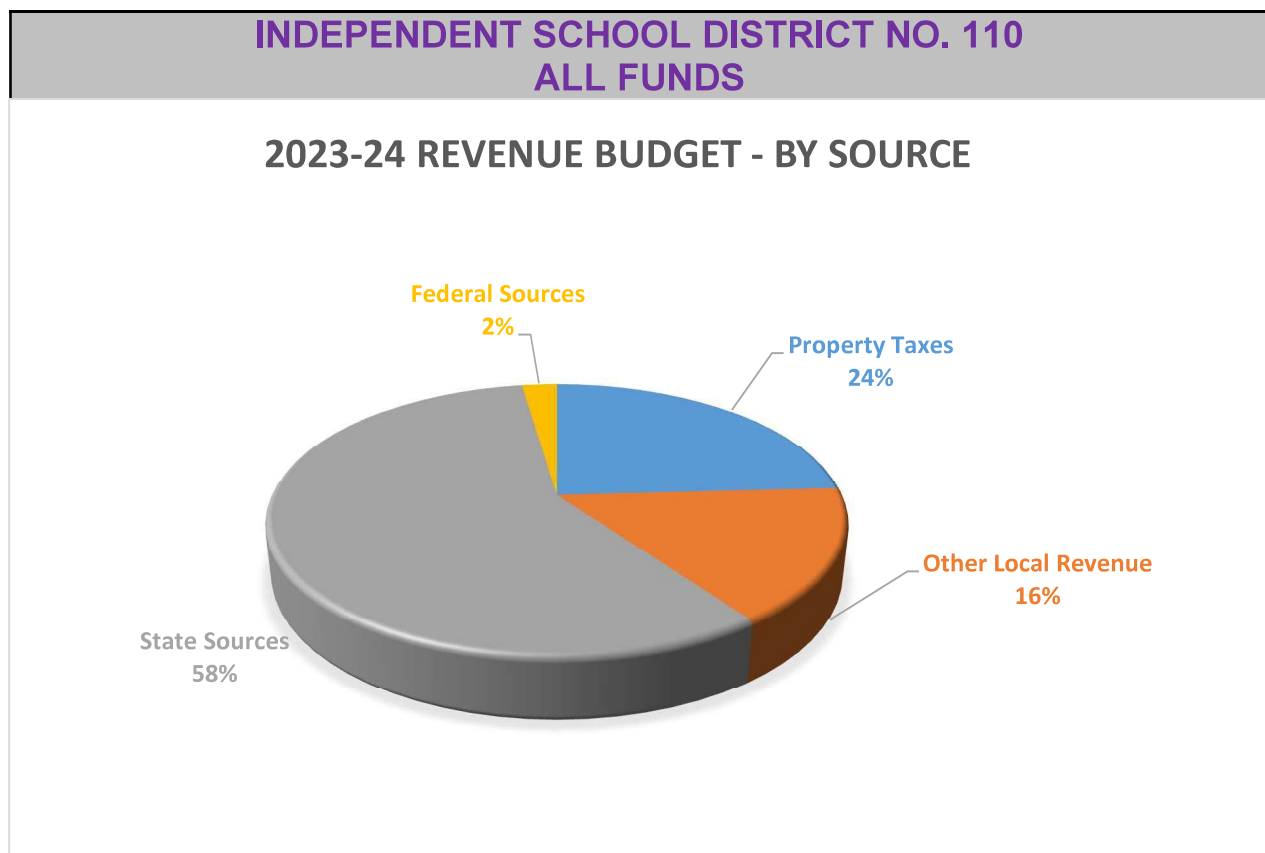
*Average Daily Membership (ADM) is the total headcount of students in a school district.

FINANCIAL INFORMATION

District administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The District accounting system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits

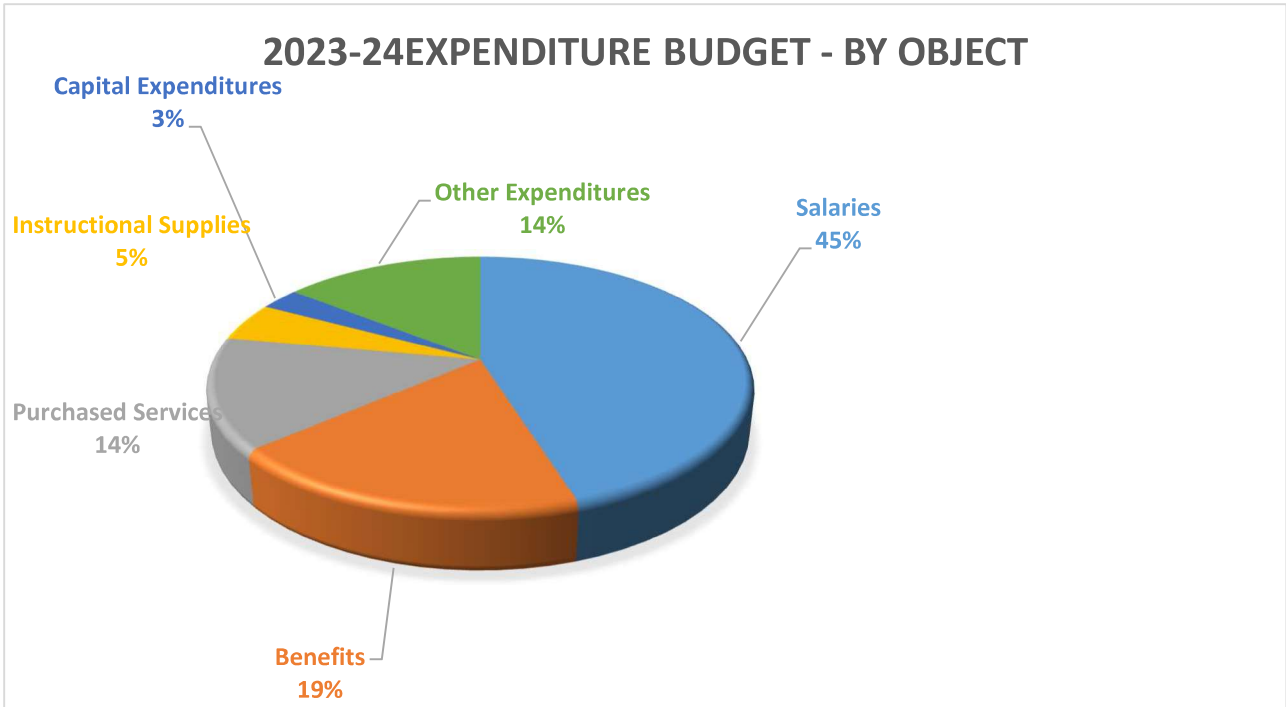
likely to be derived and the valuation of costs and benefits requires estimates and judgment by management. We believe the District's internal control system is adequate to safeguard assets and provide reasonable assurance that transactions are properly recorded. The District's annual financial reports are prepared pursuant to School Board policy and Minnesota State Statutes. The audited financial reports are required to be filed with both the Minnesota Department of Education and the State Auditor by November 30, of the subsequent fiscal year. These statements are presented on the same basis as those required by the Department of Education's Uniform Financial Accounting and Reporting System (UFARS). An annual budget is adopted by the School Board for all funds. Budgetary control is maintained by the District's business office. Monthly reports are reviewed by management personnel and the School Board.

The District's sources of revenue for all funds are property taxes, state aid, federal aid, and other local revenue. The largest single source of revenue is state aid.



The District's expenditures are allocated to the following: salaries, benefits, purchased services, supplies and materials, capital expenditures, other expenditures, and debt service. The majority of the expenditures are in salaries and benefits.

**INDEPENDENT SCHOOL DISTRICT NO. 110
ALL FUNDS**



FINANCIAL INFORMATION - BY FUND

General Fund

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures (including long term facility projects under \$2 million), and legal school district expenditures not specifically designated to be accounted for in any other fund.

The Final budget assumes student average daily membership (ADM) of 3970 students for 2023-24. An assumption of a 4% general funding formula increase is reflected in this budget. Revenues and expenditures for long term facilities maintenance projects that are less than \$2 million are now required to be recorded in the General Fund.

Estimated revenues total \$56,474,847, which is an increase of \$3,409,565 over the 22-23 Actual. The 6.9% estimated revenue increase is due to a combination of both revenues increases and decreases. The majority of the increase is due to an increase in the general funding formula and the special education cross subsidy increases.

Estimated expenditures total \$51,929,776, a decrease of \$330,737, or -0.7% over the 22-23 Actual. Decreases were notable in salaries and benefits which occur as the district implemented budget reallocation across the district.

The estimated unassigned fund balance is **-\$2,449,475**; the estimated restricted fund balance for the capital, long-term facility maintenance, staff development, safe schools, gifted education, learning and development, and basic skills is \$2,759,869.

The District's unassigned fund balance trend offers the single best measure of the District's overall financial health. The District closely monitors the General Fund unassigned fund balance through use of a detailed financial planning model, one budget revision during the year and with monthly budget analysis. The School Board fund balance policy is to maintain a minimum 5% fund balance in the Unassigned General Fund. Critical monitoring of unassigned fund balance will assist the district out of statutory operating debt.

Special Revenue Funds

The Special Revenue Funds include the Food Service and Community Service Funds. The Food Service Fund is used to record financial activities of a school district's food service program, which includes food preparation and service of milk, meals, and snacks in connection with school. The Community Service Fund is used to record all financial activities of the Community Service Program. The Community Service Fund is comprised of four components, each with its own fund balance. The four components are Community Service, Community Education, Early Childhood Family Education, and School Readiness.

The June 30, 2024 estimated combined fund balance is \$3,701,056 an increase of \$38,892 from the 22-23 Actual. The District intends to maintain Food Service and Community Services fund balances below the range of the 25% guideline set by the state.

Food Service Fund

The estimated June 30, 2024 fund balance is \$1,828,826, a decrease of \$538,542, from the 22-23 Actual. Estimated revenues increase by \$257,387 and estimated expenditures increase by \$110,848 from the 22-23 Actual. The increase in revenues is primarily due to reverting back to pre-pandemic sales level. There are corresponding increases in expenditures primarily due to reverting back to pre-pandemic expense levels. The district is in coordination with Minnesota Department of Education for a robust spenddown plan. The district continues to maintain compliance with the Healthy, Hungry Free Kids Act (HHFKA).

Community Service Fund

The estimated June 30, 2024 fund balance is \$1,872,230, an increase of \$499,650 from the 22-23 Actual. Estimated revenues increased by \$119,622 and estimated expenditures increased by \$158,450 from the 22-23 Actual. The increase in revenues is primarily due to reverting back to pre-pandemic programming levels. There are corresponding increases in expenditures primarily due to reverting back to pre-pandemic expense levels.

Debt Service Fund

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds. The estimated June 30, 2024 fund balance is expected to be \$2,250,870 an increase of \$59,995 from the 22-23 Actual.

Levy revenues are based on levying 105% of the principal and interest schedule. The fund balance is monitored through a state formula and systematically reduced according to the state-mandated formula.

Internal Service Fund

The Internal Service Fund is used to reserve funds used for the self-insured dental insurance offered by the district to its employees. The estimated June 30, 2024 fund balance is \$67,126 which is a slight decrease of \$18,134 from the 22-23 Actual. Estimated revenues and expenditures remain consistent with the previous year. The fund balance is part of the long term plan to maintain a reserve that sustains the self-insured dental program on a long term basis.

CONCLUSION

The 2023-24 Final Budget reflects the School Board’s plan to use all available resources to provide educational opportunities to students. The School Board will continue efforts to exit statutory operating debt status and to improve fund balances through a combination of increased funding from the legislature, budget adjustments and voter approved levies.

We would like to express our appreciation to the members of the School Board for their interest and support in planning and conducting the financial operations of the District in a responsible and progressive manner.

Respectfully submitted,

Ra Chhoth
Director of Finance and Operations

INDEPENDENT SCHOOL DISTRICT NO. 110



BOARD OF EDUCATION

Dana Geller, Chair

Luke DeBoer, Vice Chair/Clerk

Alycia Myers, Treasurer

Melanie Hagen, Director

Kimberly Kelzer-Breeden, Director

Jesse Bergstrom, Director

Kelly Amott, Director

CENTRAL ADMINISTRATION

Brian Gerisch, Superintendent

Ra Chhoth, Director of Finance and Operations

INDEPENDENT SCHOOL DISTRICT NO. 110

701.1 MODIFICATION OF SCHOOL DISTRICT BUDGET

[Note: The provisions of this policy substantially reflect the requirements of Minnesota Statutes.]

I. PURPOSE

The purpose of this policy is to establish procedures for the modification of the school district's adopted revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to modify its revenue and expenditure budgets in accordance with the applicable provisions of law.

III. REQUIREMENT

A. The school district's adopted expenditure budget shall be considered the school board's expenditure authorization for that school year.

B. If revisions or modifications in the adopted expenditure budget are determined to be advisable by the administration, the superintendent shall recommend the proposed changes to the school board. The proposed changes shall be accompanied by sufficient and appropriate background information on the revenue and policy issues involved to allow the school board to make an informed decision. A school board member may also propose modifications on that board member's own motion, provided, however, the school board member is encouraged to review the proposed modifications with the superintendent prior to their being proposed so that the administration may prepare necessary background materials for the school board prior to its consideration of those proposed modifications.

C. If sufficient funds are not included in the expenditure budget in a particular fund to allow the proposed expenditure, funds for this purpose may not be expended from that fund prior to the adoption of an expenditure budget amendment by the school board to authorize that expenditure for that school year. An amended expenditure shall not exceed the projected revenues available for that purpose in that fund.

D. The school district's revenue budget shall be amended from time to time during a fiscal year to reflect updated or revised revenue estimates. The superintendent shall make recommendations to the school board for appropriate revisions. If necessary, the school board shall also make necessary revisions in the expenditure budget if it appears that expenditures would otherwise exceed revenues and fund balances in a fund.

INDEPENDENT SCHOOL DISTRICT NO. 110
COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,
AND PROJECTED CHANGES IN FUND BALANCE
Fiscal Year Ending June 30, 2024

	Audited Balance June 30, 2023	FY23-24 Revised Revenues	FY23-24 Revised Expenditures	FY23-24 Revised Required Transfers	Projected Balance June 30, 2024
GENERAL FUND (01)					
Nonspendable - General	885,964	-	-	-	885,964
Nonspendable - Capital	-	-	-	-	-
Subtotal Nonspendable	885,964	-	-	-	885,964
Restricted for Student Activities	343,063	-	-	-	343,063
Restricted for Staff Development	-	-	415,246	415,246	-
Restricted for Capital	-	832,238	1,441,551	609,313	-
Restricted for Learning & Development	650,567	858,209	382,802	-	1,125,975
Restricted for ALC	-	266,000	330,243	64,243	-
Restricted for Gifted Education	44,742	56,660	14,043	-	87,358
Restricted for Basic Skills-ML	-	78,422	260,740	182,318	-
Restricted for Basic Skills-Compensatory	-	257,314	927	-	256,387
Restricted for Safe Schools	139,499	171,192	165,063	-	145,629
Restricted for Long Term Facilities Maintenance	260,613	624,010	614,131	-	270,492
Restricted for Medical Assistance	348,023	201,000	18,057	-	530,966
Subtotal Restricted	1,786,507	3,345,045	3,642,804	1,271,120	2,759,869
Unassigned - Unemployment	-	(30,000)	45,560	-	(75,560)
Unassigned - Lease Levy	-	-	-	-	-
Unassigned - Career and Technical	-	147,866	456,374	308,508	-
Unassigned - General	(6,096,744)	53,011,936	47,785,038	(1,579,628)	(2,449,475)
Subtotal Unassigned	(6,096,744)	53,129,800	48,286,972	(1,271,120)	(2,525,035)
Total General	(3,424,273)	56,474,847	51,929,776	-	1,120,798
FOOD SERVICE FUND (02)					
Nonspendable	94,725	-	-	-	94,725
Restricted	2,272,643	2,986,051	3,524,593	-	1,734,101
Total Food Service	2,367,368	2,986,051	3,524,593	-	1,828,826
COMMUNITY SERVICE FUND (04)					
Nonspendable Community Ed - General	63,565	-	-	-	63,565
Restricted for Community Ed - General	1,056,684	2,946,554	2,523,481	-	1,479,757
Restricted for ECFE	108,906	405,470	382,585	-	131,791
Restricted for School Readiness	143,425	457,293	403,602	-	197,116
Restricted for Other Community Ed	-	-	-	-	-
Total Community Service	1,372,580	3,809,317	3,309,668	-	1,872,230
Total Operating Funds	315,675	63,270,215	58,764,037	-	4,821,854
BUILDING FUND (06)					
Restricted for Long Term Facilities Maintenance	-	6,200,000	850,000	-	5,350,000
Total Building	-	6,200,000	850,000	-	5,350,000
DEBT SERVICE FUND (07)					
Restricted for Bond Refunding	-	-	-	-	-
Restricted Fund Balance	2,190,875	9,572,863	9,512,869	-	2,250,869
Total Debt Service	2,190,875	9,572,863	9,512,869	-	2,250,869
INTERNAL SERVICE FUND - Dental (20)					
Unassigned Fund Balance	85,260	480,200	498,334	-	67,126
Total Internal Service	85,260	480,200	498,334	-	67,126
OPEB IRREVOCABLE FUND - Trust (45)					
Unassigned Fund Balance	1,246,871	153,000	359,000	-	1,040,871
Total Internal Service	1,246,871	153,000	359,000	-	1,040,871
TOTAL ALL FUNDS	3,838,681	79,676,278	69,984,240	-	13,530,720

INDEPENDENT SCHOOL DISTRICT NO. 110
SUMMARY OF BUDGETS - ALL GOVERNMENTAL FUND TYPES

2023-2024 BUDGET

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECT</u>	<u>TOTAL ALL GOVERNMENTAL FUND TYPES</u>
REVENUES:					
Property Taxes	\$ 10,127,969	\$ 270,105	\$ 8,699,080	\$ -	\$ 19,097,154
Other Local Revenue	1,417,259	4,875,646	141,000	6,200,000	12,633,905
State Sources	43,960,484	766,643	732,784	-	45,459,911
Federal Sources	969,135	882,975	-	-	1,852,110
TOTAL REVENUE	\$ 56,474,847	\$ 6,795,368	\$ 9,572,863	\$ 6,200,000	\$ 79,043,079
EXPENDITURES:					
<i>Current:</i>					
District & School Administration	\$ 1,668,010	\$ -	\$ -	\$ -	\$ 1,668,010
District Support Service	2,013,405	-	-	-	2,013,405
Regular Instruction	22,595,234	-	-	-	22,595,234
Vocational Instruction	511,857	-	-	-	511,857
Special Education Instruction	11,015,544	-	-	-	11,015,544
Instructional Support Services	3,093,368	-	-	-	3,093,368
Pupil Support Services	4,862,678	-	-	-	4,862,678
Site, Building and Equipment	5,548,680	-	-	250,000	5,798,680
Fixed Cost Programs	621,000	-	-	-	621,000
Food Service	-	3,524,593	-	-	3,524,593
Community Service	-	3,309,667	-	-	3,309,667
<i>Debt Service:</i>					
Principal	-	-	5,880,000	-	5,880,000
Interest and Fiscal Charges	-	-	3,632,869	-	3,632,869
TOTAL EXPENDITURES	\$ 51,929,776	\$ 6,834,260	\$ 9,512,869	\$ 250,000	\$ 68,526,905
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 4,545,071	\$ (38,892)	\$ 59,994	\$ 5,950,000	\$ 10,516,174
OTHER FINANCING SOURCES (USES)					
Transfers In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES(USES)	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES JULY 1:					
Nonspendable	\$ 885,964	\$ 158,290	\$ -	\$ -	\$ 1,044,254
Restricted	\$ 1,786,507	\$ 3,645,223	\$ 2,190,875	\$ -	\$ 7,622,605
Committed	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned - General	\$ (6,096,744)	\$ -	\$ -	\$ -	\$ (6,096,744)
FUND BALANCE TRANSFERS:					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned - General	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES JUNE 30:					
Nonspendable	\$ 885,964	\$ 158,290	\$ -	\$ -	\$ 1,044,254
Restricted	\$ 2,759,869	\$ 3,606,331	\$ 2,250,869	\$ 5,950,000	\$ 14,567,070
Committed	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	\$ (75,560)	\$ -	\$ -	\$ -	\$ (75,560)
Unassigned - General	\$ (2,449,475)	\$ -	\$ -	\$ -	\$ (2,449,475)



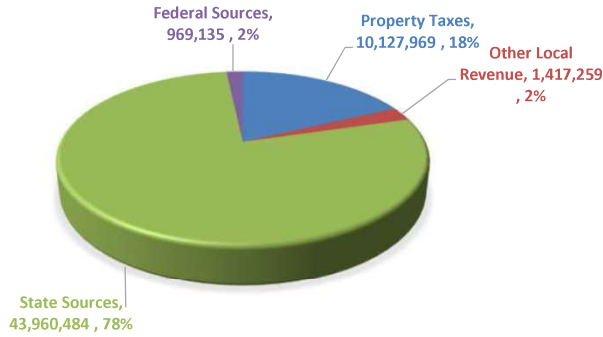
INDEPENDENT SCHOOL DISTRICT NO. 110

GENERAL FUND

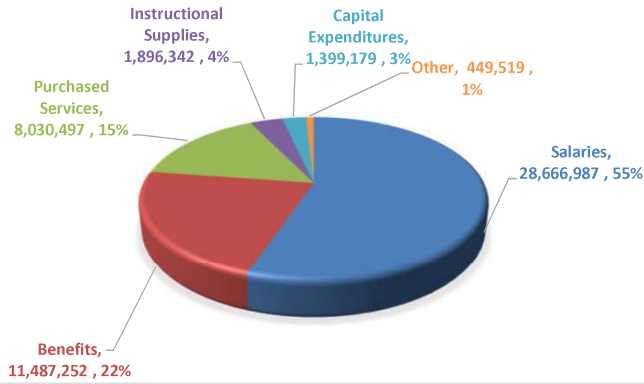
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures (including long term facility maintenance under \$2 million), and legal school district 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 categorical revenue state that it may not be used for capital purchases.

INDEPENDENT SCHOOL DISTRICT NO. 110
GENERAL FUND

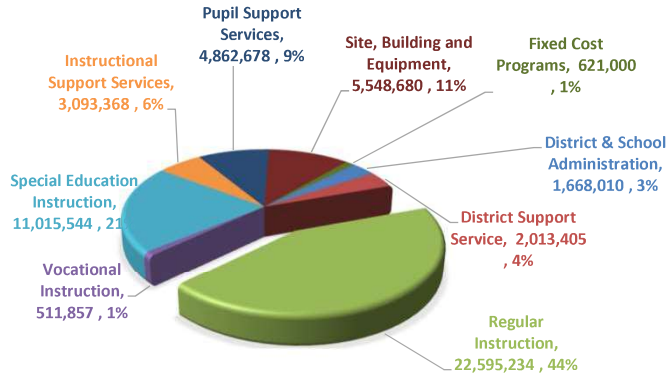
2023-24 REVISED REVENUE BUDGET - BY SOURCE



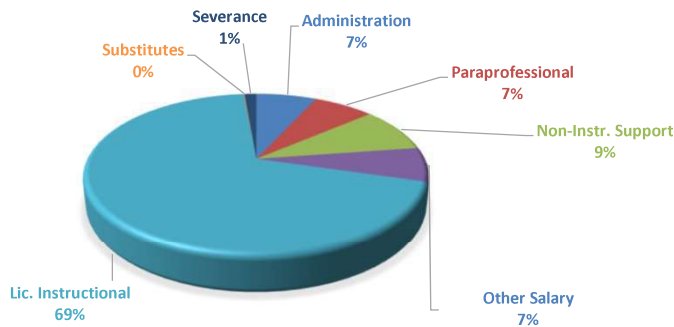
2023-24 REVISE EXPENDITURE BUDGET - BY OBJECT



2023-24 EXPENDITURE BUDGET - BY PROGRAM



2023-24 EXPENDITURE BUDGET - SALARY BY OBJ

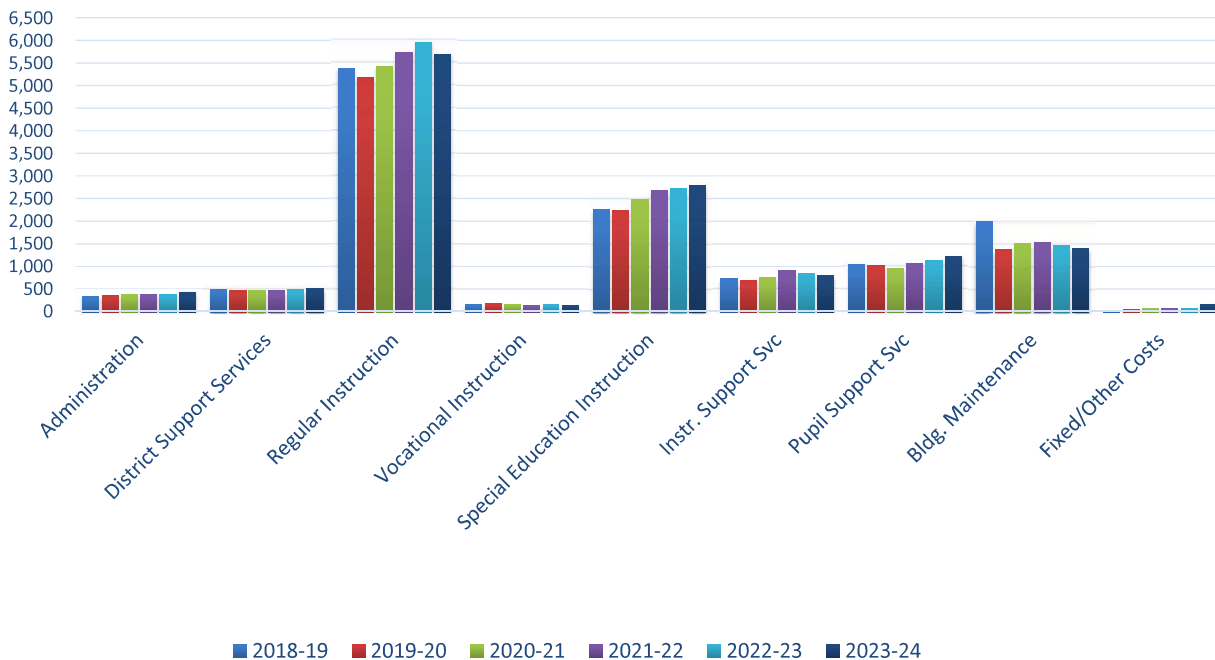


INDEPENDENT SCHOOL DISTRICT NO. 110

GENERAL FUND - EXPENDITURES BY PROGRAM

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Actual	Final Budget	Cost Per ADM	Cost Per ADM	Cost Per ADM	Cost Per ADM	Cost Per ADM	Cost Per ADM
District & School Administration	\$ 1,358,490	\$ 1,401,450	\$ 1,441,547	\$ 1,512,446	\$ 1,504,843	\$ 1,668,010	335	344	363	376	378	420
District Support Service	\$ 1,983,132	\$ 1,839,197	\$ 1,811,376	\$ 1,795,676	\$ 1,912,428	\$ 2,013,405	490	452	456	447	481	507
Regular Instruction	\$ 21,752,173	\$ 21,084,273	\$ 21,488,593	\$ 23,040,409	\$ 23,670,115	\$ 22,595,234	5,370	5,179	5,410	5,734	5,949	5,691
Vocational Instruction	\$ 588,221	\$ 668,291	\$ 584,008	\$ 457,852	\$ 564,802	\$ 511,857	145	164	147	114	142	129
Special Education Instruction	\$ 9,129,068	\$ 9,102,769	\$ 9,801,402	\$ 10,734,570	\$ 10,795,280	\$ 11,015,544	2,254	2,236	2,468	2,672	2,713	2,775
Instructional Support Services	\$ 2,933,530	\$ 2,823,710	\$ 2,940,473	\$ 3,634,277	\$ 3,305,891	\$ 3,093,368	724	694	740	905	831	779
Pupil Support Services	\$ 4,203,476	\$ 4,084,113	\$ 3,795,866	\$ 4,273,134	\$ 4,467,960	\$ 4,862,678	1,038	1,003	956	1,064	1,123	1,225
Site, Building and Equipment*	\$ 8,036,972	\$ 5,558,728	\$ 5,927,843	\$ 6,128,608	\$ 5,766,955	\$ 5,548,680	1,984	1,365	1,492	1,525	1,449	1,398
Fixed Cost Programs	\$ 108,415	\$ 128,183	\$ 243,338	\$ 263,547	\$ 272,239	\$ 621,000	27	31	61	66	68	156
	\$ 50,093,477	\$ 46,690,714	\$ 48,034,446	\$ 51,840,519	\$ 52,260,513	\$ 51,929,776	\$ 12,367	\$ 11,468	\$ 12,093	\$ 12,902	\$ 13,134	\$ 13,081

GENERAL FUND - COST PER ADM BY PROGRAM



INDEPENDENT SCHOOL DISTRICT NO. 110

GENERAL FUND BUDGET

**FY 23-24 With Comparative Information for Fiscal Years 19 thru 23
Revenues & Expenditures - by Program**

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
REVENUES:								
Property Taxes	\$ 4,625,179	\$ 6,872,050	\$ 7,225,981	\$ 9,241,888	\$ 9,562,770	\$ 10,127,969	\$ 565,199	7.8%
Other Local Revenue	1,213,658	1,068,659	916,026	1,541,416	1,381,797	1,417,259	\$ 35,462	3.9%
State Sources	36,125,653	37,757,831	38,867,353	39,356,445	40,808,105	43,960,484	\$ 3,152,379	8.1%
Federal Sources	854,790	865,974	2,073,894	2,040,899	1,312,610	969,135	(343,475)	-16.6%
TOTAL REVENUE	\$ 42,819,280	\$ 46,564,514	\$ 49,083,254	\$ 52,180,648	\$ 53,065,282	\$ 56,474,847	\$ 3,409,565	6.9%
EXPENDITURES:								
<i>Current:</i>								
District & School Administration	\$ 1,358,490	\$ 1,401,450	\$ 1,441,547	\$ 1,512,446	\$ 1,504,843	\$ 1,668,010	\$ 163,167	11.3%
District Support Service	1,983,132	1,839,197	1,811,376	1,795,676	1,912,428	2,013,405	\$ 100,977	5.6%
Regular Instruction	21,752,173	21,084,273	21,488,593	23,040,409	23,670,115	22,595,234	\$ (1,074,881)	-5.0%
Vocational Instruction	588,221	668,291	584,008	457,852	564,802	511,857	\$ (52,945)	-9.1%
Special Education Instruction	9,129,068	9,102,769	9,801,402	10,734,570	10,795,280	11,015,544	\$ 220,264	2.2%
Instructional Support Services	2,933,530	2,823,710	2,940,473	3,634,277	3,305,891	3,093,368	\$ (212,523)	-7.2%
Pupil Support Services	4,203,476	4,084,113	3,795,866	4,273,134	4,467,960	4,862,678	\$ 394,718	10.4%
Site, Building and Equipment*	8,036,972	5,558,728	5,927,843	6,128,608	5,766,955	5,548,680	\$ (218,275)	-3.7%
Fixed Cost Programs	108,415	128,183	243,338	263,547	272,239	621,000	348,761	143.3%
TOTAL EXPENDITURES	\$ 50,093,477	\$ 46,690,714	\$ 48,034,446	\$ 51,840,519	\$ 52,260,513	\$ 51,929,776	\$ (330,737)	-0.7%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (7,274,197)	\$ (126,200)	\$ 1,048,808	\$ 340,129	\$ 804,769	\$ 4,545,071	\$ 3,740,302	
OTHER FINANCING SOURCES (USES)								
Transfers In/(Out) & Prior Period Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES JULY 1:								
Nonspendable	\$ 51,369	\$ 9,082	\$ 40,035	\$ 1,422,210	\$ 885,964	\$ 885,964		
Restricted	\$ 2,023,502	\$ 26,616	\$ 214,445	\$ 314,204	\$ 1,786,507	\$ 1,786,507		
Committed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	\$ 1,803,307	\$ (6,526,645)	\$ (6,528,628)	\$ (5,207,471)	\$ (5,027,451)	\$ (6,096,744)		
FUND BALANCE TRANSFERS:								
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a			n/a		
FUND BALANCES JUNE 30:								
Nonspendable	\$ 90,882	\$ 40,035	\$ 1,422,210	\$ 885,964	\$ -	\$ 885,964		
Restricted	\$ 26,616	\$ 214,445	\$ 314,204	\$ 1,786,507	\$ 1,786,507	\$ 2,759,869		
Committed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (75,560)		
Unassigned - General	\$ (6,526,445)	\$ (6,528,628)	\$ (5,207,471)	\$ (5,027,451)	\$ (6,096,744)	\$ (2,449,475)		

*MDE coding requirement change: long term facilities projects under \$2 million coded to General Fund vs. Construction effective 7/1/16.

INDEPENDENT SCHOOL DISTRICT NO. 110

GENERAL FUND BUDGET

**FY 23-24 With Comparative Information for Fiscal Years 19 thru 23
Revenues & Expenditures - by Object**

	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Final Budget</u>	Increase/ <u>(Decrease)</u>	% <u>Inc/(Dec)</u>
REVENUES:								
Property Taxes	\$ 4,625,179	\$ 6,872,050	\$ 7,225,981	\$ 9,241,888	\$ 9,562,770	\$ 10,127,969	\$ 565,199	7.8%
Other Local Revenue	1,213,658	1,068,659	916,026	\$ 1,541,416	1,381,797	1,417,259	\$ 35,462	3.9%
State Sources	36,125,653	37,757,831	38,867,353	\$ 39,356,445	40,808,105	43,960,484	\$ 3,152,379	8.1%
Federal Sources	854,790	865,974	2,073,894	\$ 2,040,899	1,312,610	969,135	(343,475)	-16.6%
TOTAL REVENUE	\$ 42,819,280	\$ 46,564,514	\$ 49,083,254	\$ 52,180,648	\$ 53,065,282	\$ 56,474,847	\$ 3,409,565	6.9%
EXPENDITURES:								
Salaries	\$ 27,913,727	\$ 27,402,738	\$ 27,577,386	\$ 28,891,219	\$ 30,105,406	\$ 28,666,987	\$ (1,438,419)	-5.2%
Benefits	9,635,341	10,012,565	10,680,704	11,190,355	11,428,694	11,487,252	\$ 58,558	0.5%
Purchased Services	6,572,225	5,802,879	5,875,415	7,579,977	7,021,226	8,030,497	\$ 1,009,271	17.2%
Instructional Supplies	1,830,283	1,424,463	1,976,683	2,375,075	2,109,431	1,896,342	\$ (213,089)	-10.8%
Capital Expenditures	3,578,452	1,454,893	797,907	721,024	484,635	1,399,179	\$ 914,544	114.6%
Other Expenditures	563,449	593,176	1,126,351	1,082,869	1,111,121	449,519	(661,602)	-58.7%
TOTAL EXPENDITURES	\$ 50,093,477	\$ 46,690,714	\$ 48,034,446	\$ 51,840,519	\$ 52,260,513	\$ 51,929,776	\$ (330,737)	-0.7%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (7,274,197)	\$ (126,200)	\$ 1,048,808	\$ 340,129	\$ 804,769	\$ 4,545,071		
OTHER FINANCING SOURCES (USES)								
Capital Eq. Note & Transfers In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FUND BALANCES JULY 1:								
Nonspendable	\$ 148,739	\$ 90,882	\$ 40,035	\$ 1,422,210	\$ 885,964	\$ 885,964		
Restricted	\$ 1,333,394	\$ 26,616	\$ 214,445	\$ 314,204	\$ 1,786,507	\$ 1,786,507		
Committed	\$ 2,747,450	\$ -	\$ -	\$ -	\$ -	\$ -		
Assigned	\$ 4,691,225	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	\$ 10,316,913	\$ 8,691,658	\$ (6,528,628)	\$ (5,207,471)	\$ (5,027,451)	\$ (6,096,744)		
FUND BALANCE TRANSFERS:								
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a	n/a		
FUND BALANCES JUNE 30:								
Nonspendable	\$ 90,882	\$ 40,035	\$ 1,422,210	\$ 885,964	\$ 885,964	\$ 885,964		
Restricted	\$ 26,616	\$ 214,445	\$ 314,204	\$ 1,786,507	\$ 1,786,507	\$ 2,759,869		
Committed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (75,560)		
Unassigned - General	\$ 8,691,658	\$ (6,528,628)	\$ (5,207,471)	\$ (5,027,451)	\$ (6,096,744)	\$ (2,449,475)		

*MDE coding requirement change: long term facilities projects under \$2 million coded to General Fund vs. Construction effective 7/1/16.



INDEPENDENT SCHOOL DISTRICT NO. 110

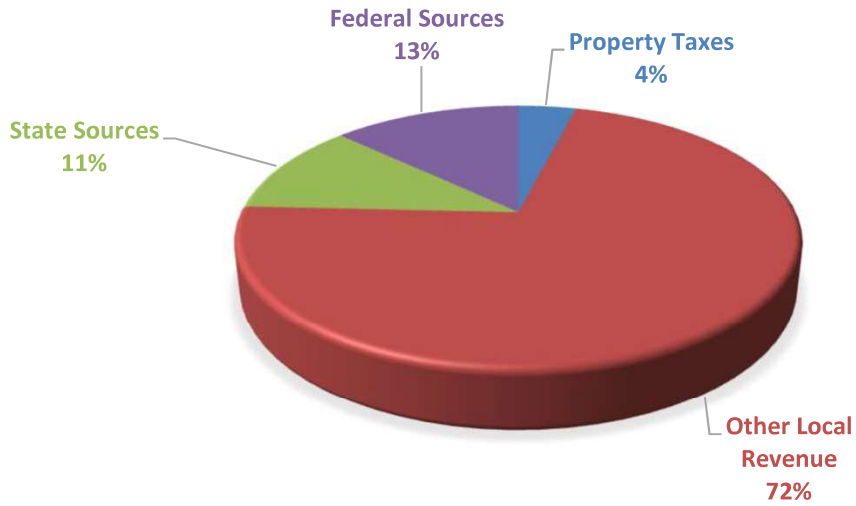
SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the Food Service and Community Service Funds. 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. The Community Service Fund is used to record all financial activities of the Community Service program. The Community Service Fund is comprised of five components, each with its own fund balance. The five components are Community Service, Community Education, Early Childhood Family Education, School Readiness, and Adult Basic Education.

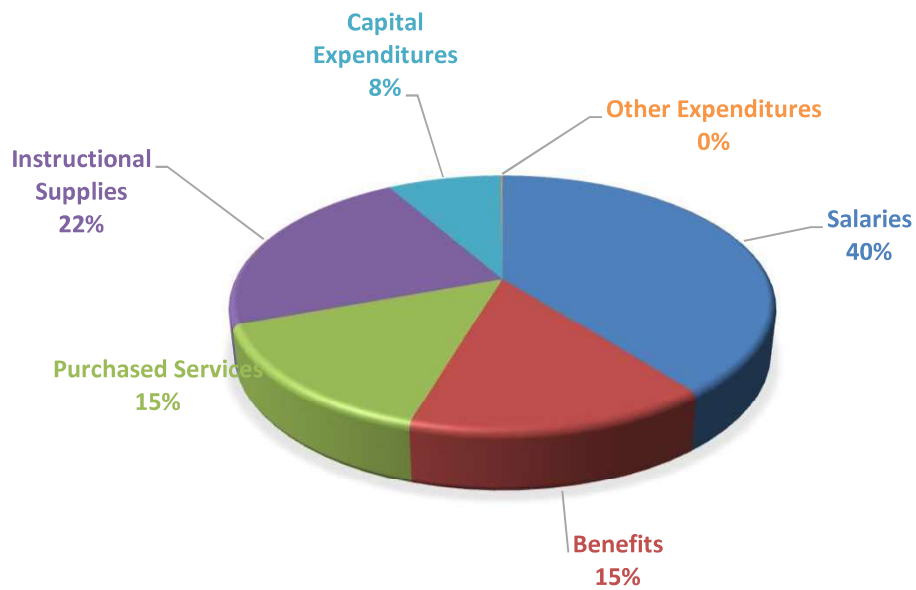
INDEPENDENT SCHOOL DISTRICT NO. 110

SPECIAL REVENUE FUNDS

2023-24 REVENUE BUDGET - BY SOURCE



2023-24 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 110

**FOOD SERVICE SPECIAL REVENUE FUNDS BUDGET
FY 23-24 With Comparative Information for Fiscal Years 19 thru 23
Revenues & Expenditures - by Object**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Final Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
REVENUES:								
Other Local Revenue	\$ 1,708,058	\$ 1,253,120	\$ 147,747	\$ 438,468	\$ 1,739,359	\$ 1,817,176	\$ 77,817	52.7%
State Sources	121,380	91,702	64,322	113,167	99,100	285,900	\$ 186,800	290.4%
Federal Sources	572,398	783,281	2,919,172	4,153,096	890,205	882,975	(7,230)	-0.2%
TOTAL REVENUE	\$ 2,401,836	\$ 2,128,103	\$ 3,131,241	\$ 4,704,731	\$ 2,728,664	\$ 2,986,051	\$ 257,387	8.2%
EXPENDITURES:								
Salaries	\$ 816,978	\$ 864,298	\$ 771,120	\$ 1,065,959	\$ 940,770	\$ 954,881	\$ 14,111	1.8%
Benefits	385,176	429,565	433,541	522,453	494,682	496,377	\$ 1,695	0.4%
Purchased Services	162,713	131,202	88,581	153,424	259,881	225,445	\$ (34,436)	-38.9%
Supplies and Commodities	1,015,888	859,561	788,903	1,288,415	1,247,704	1,308,800	\$ 61,096	7.7%
Capital Expenditures	36,181	33,697	113,241	142,941	470,708	539,090	68,382	60.4%
TOTAL EXPENDITURES	\$ 2,416,936	\$ 2,318,323	\$ 2,195,386	\$ 3,173,192	\$ 3,413,745	\$ 3,524,593	\$ 110,848	5.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (15,100)	\$ (190,220)	\$ 935,855	\$ 1,531,539	\$ (685,081)	\$ (538,542)		
OTHER FINANCING SOURCES (USES)								
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FUND BALANCES JULY 1:								
Nonspendable - Food Service								
Restricted - Food Service	\$ 785,252	\$ 753,863	\$ 531,349	\$ 1,463,520	\$ 3,006,008	\$ 2,367,368		
FUND BALANCE TRANSFERS:								
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JUNE 30:								
Nonspendable - Food Service	\$ 21,412	\$ 53,708	\$ 57,392	\$ 46,440	\$ 94,725			
Restricted - Food Service	\$ 753,863	\$ 531,349	\$ 1,463,520	\$ 3,006,008	\$ 2,272,643	\$ 1,828,826		

INDEPENDENT SCHOOL DISTRICT NO. 110

COMMUNITY SERVICES SPECIAL REVENUE FUNDS BUDGET

**FY 23-24 With Comparative Information for Fiscal Years 19 thru 23
Revenues & Expenditures - by Object**

	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Final Budget</u>	Increase/ <u>(Decrease)</u>	% <u>Inc/(Dec)</u>
REVENUES:								
Property Taxes	\$ 219,258	\$ 232,305	\$ 271,708	\$ 277,400	\$ 294,116	\$ 270,105	\$ (24,011)	-8.8%
Other Local Revenue	2,619,975	2,033,489	1,905,605	2,680,479	2,930,914	2,992,133	\$ 61,219	3.2%
State Sources	402,881	406,078	433,148	435,952	464,665	547,079	82,414	19.0%
Federal Sources			85,230		6,875			
TOTAL REVENUE	\$ 3,242,114	\$ 2,671,872	\$ 2,695,691	\$ 3,393,831	\$ 3,696,570	\$ 3,809,317	\$ 119,622	4.5%
EXPENDITURES:								
Salaries	\$ 1,795,776	\$ 1,735,695	\$ 1,639,172	\$ 1,766,162	\$ 1,705,070	\$ 1,739,515	\$ 34,445	2.1%
Benefits	576,333	570,467	536,868	605,859	534,337	541,355	\$ 7,018	1.3%
Purchased Services	642,026	452,753	412,419	482,407	682,903	781,920	\$ 99,017	24.0%
Instructional Supplies	269,229	176,781	145,407	193,378	206,533	221,670	\$ 15,137	10.4%
Capital Expenditures	4,087	3,672	19,339	47,987	6,609	18,600	\$ 11,991	62.0%
Other Expenditures	3,247	3,144	3,495	5,255	15,765	6,607	(9,158)	-262.0%
TOTAL EXPENDITURES	\$ 3,290,698	\$ 2,942,512	\$ 2,756,700	\$ 3,101,048	\$ 3,151,217	\$ 3,309,667	\$ 158,450	5.7%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (48,584)	\$ (270,640)	\$ (61,009)	\$ 292,783	\$ 545,353	\$ 499,650		
OTHER FINANCING SOURCES (USES)								
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ 66,780	\$ -		
FUND BALANCES JULY 1:								
Restricted - Community Service	\$ 838,869	\$ 790,285	\$ 519,645	\$ 458,636	\$ 760,447	\$ 1,372,580		
FUND BALANCE TRANSFERS:								
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JUNE 30:								
Restricted - Community Service	\$ 790,285	\$ 519,645	\$ 458,636	\$ 760,447	\$ 1,372,580	\$ 1,872,230		



INDEPENDENT SCHOOL DISTRICT NO. 110

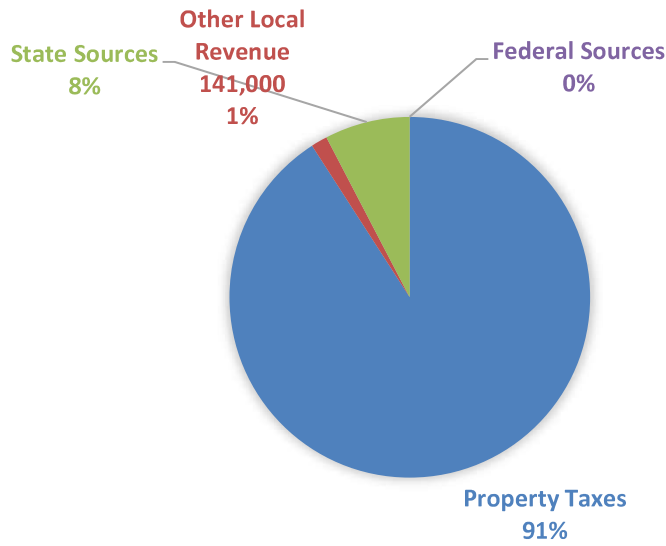
DEBT SERVICE FUND

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

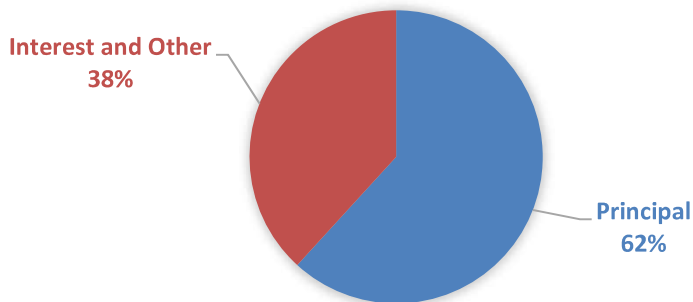
INDEPENDENT SCHOOL DISTRICT NO. 110

DEBT SERVICE FUND

2023-24 REVENUE - BY SOURCE



2023-24 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 110

DEBT SERVICE FUND BUDGET

**FY 23-24 With Comparative Information for Fiscal Years 20 thru 23
Revenues & Expenditures - by Object**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Final Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
REVENUES:								
Property Taxes	\$ 7,106,470	\$ 8,341,311	\$ 8,665,597	\$ 8,870,566	\$ 9,048,307	\$ 8,699,080	\$ (349,227)	-4.0%
Other Local Revenue	-	-	-	-	-	\$ 141,000	\$ 141,000	#DIV/0!
State Sources	492,268	626,057	724,600	764,088	792,861	732,784	\$ (60,077)	0.0%
Federal Sources	-	(48)	73,956	-	-	-	-	0.0%
TOTAL REVENUE	\$ 7,598,738	\$ 8,967,320	\$ 9,464,153	\$ 9,634,654	\$ 9,841,168	\$ 9,572,863	\$ (268,305)	-3.0%
EXPENDITURES:								
<i>Debt Service:</i>								
Principal	\$ 8,354,414	\$ 9,261,475	\$ 9,154,756	\$ 9,363,331	\$ 9,413,981	\$ 5,880,000	\$ (3,533,981)	-38.6%
Bond Refunding	7,240,000	-	-	-	-	-	\$ -	#DIV/0!
Interest and fiscal charges	-	-	-	-	-	3,632,869	3,632,869	#DIV/0!
TOTAL EXPENDITURES	\$ 15,594,414	\$ 9,261,475	\$ 9,154,756	\$ 9,363,331	\$ 9,413,981	\$ 9,512,869	\$ 98,888	1.1%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (7,995,676)	\$ (294,155)	\$ 309,397	\$ 271,323	\$ 427,187	\$ 59,995		
OTHER FINANCING SOURCES (USES)								
Bond Proceeds	\$ 7,496,592	-	\$ -	\$ -	\$ -	\$ -		
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES(USES)	\$ 7,496,592	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JULY 1:								
Restricted	\$ 1,976,207	\$ 1,477,123	\$ 1,182,968	\$ 1,492,365	\$ 1,763,688	\$ 2,190,875		
FUND BALANCE TRANSFERS:								
Restricted	n/a	n/a	n/a	n/a		n/a		
FUND BALANCES JUNE 30:								
Restricted	\$ 1,477,123	\$ 1,182,968	\$ 1,492,365	\$ 1,763,688	\$ 2,190,875	\$ 2,250,870		



INDEPENDENT SCHOOL DISTRICT NO. 110

INTERNAL SERVICE FUND

An internal service fund is used to account for the financing of goods and services provided by one department to another within the school district or to other governmental units on a cost reimbursement basis. The most common use of an internal service fund by school districts is for self insurance programs. The district is using the internal service fund to reserve funds for post employment benefits.

INDEPENDENT SCHOOL DISTRICT NO. 110

INTERNAL SERVICE FUND BUDGET

**FY 23-24 With Comparative Information for Fiscal Years 19 thru 23
Statement of Net Assets**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Final Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
<u>NON OPERATING INCOME:</u>								
Contribution from the General Fund	\$ 374,880	\$ 391,593	\$ 370,835	\$ 414,642	\$ 463,096	\$ 480,200	\$ 17,104	4.6%
TOTAL NON OPERATING INCOME	\$ 374,880	\$ 391,593	\$ 370,835	\$ 414,642	\$ 463,096	\$ 480,200	\$ 17,104	4.6%
<u>NON OPERATING EXPENSE:</u>								
Contribution to the General Fund	\$ 434,330	\$ 386,667	\$ 420,816	\$ 449,231	\$ 585,297	\$ 498,334	\$ (86,963)	-20.7%
TOTAL NON OPERATING EXPENSE	\$ 434,330	\$ 386,667	\$ 420,816	\$ 449,231	\$ 585,297	\$ 498,334	\$ (86,963)	-20.7%
CHANGE IN NET ASSETS	\$ (59,450)	\$ 4,926	\$ (49,981)	\$ (34,589)	\$ (122,201)	\$ (18,134)		
NET ASSETS JULY 1:								
Unrestricted	\$ 346,554	\$ 287,104	\$ 292,030	\$ 242,049	\$ 207,460	\$ 85,260		
NET ASSETS JUNE 30:								
Unrestricted	\$ 287,104	\$ 292,030	\$ 242,049	\$ 207,460	\$ 85,260	\$ 67,126		



INDEPENDENT SCHOOL DISTRICT NO. 110

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

INDEPENDENT SCHOOL DISTRICT NO. 110

TRUST FUND BUDGET

**FY 23-24 With Comparative Information for Fiscal Years 19 thru 23
Statement of Net Assets**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Final Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
<u>NON OPERATING INCOME:</u>								
Contribution from the General Fund	\$ 26,982	\$ 9,873	\$ 9,049	\$ 5,547	\$ 7,945	\$ 6,000	\$ (1,945)	-21.5%
TOTAL NON OPERATING INCOME	\$ 26,982	\$ 9,873	\$ 9,049	\$ 5,547	\$ 7,945	\$ 6,000	\$ (1,945)	-21.5%
<u>NON OPERATING EXPENSE:</u>								
Contribution to the General Fund	\$ 15,572	\$ 14,694	\$ 92,142	\$ 7,950	\$ 12,444	\$ -	\$ (12,444)	-13.5%
TOTAL NON OPERATING EXPENSE	\$ 15,572	\$ 14,694	\$ 92,142	\$ 7,950	\$ 12,444	\$ -	\$ (12,444)	-13.5%
CHANGE IN NET ASSETS	\$ 11,410	\$ (4,821)	\$ (83,093)	\$ (2,403)	\$ (4,499)	\$ 6,000		
NET ASSETS JULY 1:								
Unrestricted	\$ 103,605	\$ 115,015	\$ 110,194	\$ 27,101	\$ 24,698	\$ 20,199		
NET ASSETS JUNE 30:								
Unrestricted	\$ 115,015	\$ 110,194	\$ 27,101	\$ 24,698	\$ 20,199	\$ 26,199		



INDEPENDENT SCHOOL DISTRICT NO. 110

OPEB TRUST FUND

The 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 NO. 110

OPEB IRREVOCABLE FUND BUDGET

**FY 23-24 With Comparative Information for Fiscal Years 19 thru 23
Statement of Net Assets**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Final Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
<u>NON OPERATING INCOME:</u>								
Contribution from the General Fund	\$ 44,037	\$ 80,084	\$ 52,573	\$ 79,369	\$ 142,196	\$ 153,000	\$ 10,804	20.6%
TOTAL NON OPERATING INCOME	\$ 44,037	\$ 80,084	\$ 52,573	\$ 79,369	\$ 142,196	\$ 153,000	\$ 10,804	20.6%
<u>NON OPERATING EXPENSE:</u>								
Contribution to the General Fund	\$ 243,851	\$ 231,864	\$ 291,426	\$ 365,777	\$ 357,619	\$ 369,000	\$ 11,381	3.9%
TOTAL NON OPERATING EXPENSE	\$ 243,851	\$ 231,864	\$ 291,426	\$ 365,777	\$ 357,619	\$ 369,000	\$ 11,381	3.9%
CHANGE IN NET ASSETS	\$ (199,814)	\$ (151,780)	\$ (238,853)	\$ (286,408)	\$ (215,423)	\$ (216,000)		
NET ASSETS JULY 1:								
Unrestricted	\$ 2,339,148	\$ 2,139,335	\$ 1,987,555	\$ 1,748,702	\$ 1,462,294	\$ 1,246,871		
NET ASSETS JUNE 30:								
Unrestricted	\$ 2,139,335	\$ 1,987,555	\$ 1,748,702	\$ 1,462,294	\$ 1,246,871	\$ 1,030,871		



INDEPENDENT SCHOOL DISTRICT NO. 110

CAPITAL PROJECT-BUILDING CONSTRUCTION FUND

The Capital Project-Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, or the Long Term Facilities Maintenance Bonds . Construction costs for buildings and additions consist of the following: expenditures for general construction, advertisement for contracts, payments on contracts of construction, installations of plumbing, heating, lighting, ventilating and electrical systems, expenditures for lockers, elevators, and other equipment; architectural and engineering services, travel expenses; paint and decorating expenses, and any other related costs.

INDEPENDENT SCHOOL DISTRICT NO. 110

CAPITAL PROJECT- BUILDING CONSTRUCTION FUND BUDGET

FY 23-24 With Comparative Information for Fiscal Years 22-23

Revenues & Expenditures - by Object

	<u>2022-23 Actual</u>	<u>2023-24 Final Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
<u>REVENUES:</u>				
Property Taxes	\$ -	\$ -	\$ -	0.0%
Other Local Revenue	-	6,200,000	\$ 6,200,000	2479.8%
State Sources	-	-	\$ -	
Federal Sources	-	-	-	
TOTAL REVENUE	\$ -	\$ 6,200,000	\$ 6,200,000	111.7%
<u>EXPENDITURES:</u>				
<i>Current:</i>				
Salaries and Wages	\$ -	\$ -	\$ -	0.0%
Employee Benefits	-	-	\$ -	0.0%
Purchased Services	-	850,000	\$ 850,000	77.1%
Supplies and Materials	-	-	\$ -	#DIV/0!
Capital Expenditures	-	-	\$ -	0.0%
Other Expenditures	-	-	-	<u>0.0%</u>
TOTAL EXPENDITURES	\$ -	\$ 850,000	\$ 850,000	3.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 5,350,000		
OTHER FINANCING SOURCES (USES)				
Transfers In/(Out)	\$ -	\$ -		
Sale of Capital Assets	\$ -	\$ -		
General Obligation Bond Proceeds/Premiums	\$ -	\$ -		
TOTAL OTHER FINANCING SOURCES(USES)	\$ -	\$ -		
FUND BALANCES JULY 1:				
Unassigned	\$ -	\$ -		
FUND BALANCE TRANSFERS:				
Unassigned		\$ -		
FUND BALANCES JUNE 30:				
Unassigned	\$ -	\$ 5,349,999		

*MDE coding requirement change: long term facilities projects under \$2 million coded to General Fund vs. Construction

7.B. Approve Statutory Operating Debt (S.O.D.) Plan

Presenter: Ra Chhoth,
Director of Finance &
Operations



Waconia Public Schools - ISD #110

Special Operating Plan Narrative for Statutory Operating Debt **January 2024**

Section 1: Introduction and Explanation of Current SOD Position

Waconia Public Schools - ISD 110 is in Statutory Operating Debt as of June 30, 2023, financial audit by -10.81%. The unrestricted operating fund balance was negative by \$5,210,783.

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 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%. During fiscal year 2023 the unassigned fund balance dipped back to -\$5,210,783 or -10.81%.

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. Cuts were made equitable across the board to help balance the budget while putting an emphasis for the best education for the students while balancing SOD reduction.

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 finalizing the 2023-2024 budget, while also planning for 2024-2025 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 acted on efficient planning for the budget cycle FY 23-24.

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

7/26/23 updated for Gen Ed Revenue increase in FY 24 and FY 25

GENERAL FUND 01

	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
	Base Year	Budget Yr			
Unreserved Revenues					
Base revenue = Prior Year Revenue		48,027,398	50,839,616	51,451,088	51,424,027
General Ed Revenue change due to enrollment change		(995,718)	(32,708)	96,225	157,736
General Ed Revenue change due to basic formula allowance change		1,203,106	608,462	0	0
Decreasing enrollment revenue - This is \$0 if increasing enrollment		239,736	8,033	0	0
Referendum Revenue change		306,179	27,684	(123,286)	20,848
Other revenue changes		2,058,915	0	0	0
Total Unreserved Revenues	48,027,398	50,839,616	51,451,088	51,424,027	51,602,611
(Revenue % change - year to year)		5.86%	1.20%	-0.05%	0.35%
Unreserved Expenditures					
Base = Prior year total unreserved expenditures		48,205,112	48,205,112	48,205,112	48,205,112
Change in Unreserved Expenditures		0	0	0	0
Total unreserved expenditures	48,205,112	48,205,112	48,205,112	48,205,112	48,205,112
Object Codes 891 and 910		(193,757) *			
% Change in Total Unreserved Expenditures		0	0.00%	0.00%	0.00%
Revenue Over/(Under) Expenditures	(371,471)	2,634,504	3,245,976	3,218,915	3,397,500
Prior Year Ending Fund Unreserved Balance	(4,839,312)	(5,210,783)	(2,576,278)	669,697	3,888,612
Unreserved fund balance (\$) (numerator for SOD Calc)	(5,210,783)	(2,576,278)	669,697	3,888,612	7,286,112
Unreserved fund balance (%)	-10.81%	-5.34%	1.39%	8.07%	15.11%
Total from Compliance Report		-10.81%			
Total from Compliance Report		(5,210,781)			

*The district is deducting Obj 891 and 910 from the fund balance.

7.C. Bond Sale

Presenter: Ra Chhoth,
Director of Finance &
Operations

7.C.1. Public Hearing



PMA[™]
SECURITIES

January 22, 2024

Pre-Sale Finance Plan

ISD 110, Waconia Public Schools

\$5,930,000 General Obligation Facilities Maintenance and
Tax Abatement Bonds, Series 2024A

\$10,320,000 General Obligation Facilities Maintenance
Bonds, Series 2025A

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Financing Overview

Title

\$5,930,000 General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2024A (the “Series 2024A Bonds”)

\$10,320,000 General Obligation Facilities Maintenance Bonds, Series 2025A (the “Series 2025A Bonds” and collectively the “Bonds”)

Purposes

The Bonds will be used to provide funds for indoor air quality and HVAC improvements projects as described in the District’s ten-year facility plan and parking lot construction projects. The total net proceeds of the bonds will fund \$16,055,000 of indoor air quality and HVAC projects and \$760,000 of parking lot projects.

Security

The Bonds are valid and binding general obligations of the District. The full faith and credit of the District is pledged to their repayment and the District has validly obligated itself to levy ad valorem taxes to pay all principal and interest payments on the Bonds.

Authority

The Bonds are being issued pursuant to Minnesota Statutes, Sections 123B.595 and 469.1814 and Chapter 475.

Repayment Term

The Series 2024A Bonds will have principal payments maturing each February 1 in the years 2037 – 2044. Interest payments are due each August 1 and February 1 beginning August 1, 2024.

The Series 2025A Bonds will have principal payments maturing each February 1 in the years 2027 – 2044. Interest payments are due each August 1 and February 1 beginning August 1, 2025.

Call Feature

The Series 2024A Bonds due on or after February 1, 2033 are subject to redemption prior to maturity at the option of the District on February 1, 2032.

The call feature on the Series 2025A Bonds has yet to be determined and will be analyzed as we approach the sale next year.



Plan Rationale

The Bonds are being structured to create an overall level debt service when combined with the District's existing debt. This will create no impact to the District's taxpayers. The debt service payments will be for 20 years beginning in fiscal year 2025 and ending in fiscal year 2044. The fiscal year 2025 interest payment will be capitalized since there is no levy in place to make the initial interest payment. A portion of the fiscal year 2026 interest payment may be capitalized so there is no tax impact depending on interest rates at the time of the Series 2025 sale.

The facilities maintenance and abatement statutes represent the most cost-efficient way to issue debt to fund the proposed parking lot, indoor air quality and HVAC improvement projects proposed in the District's 10 year LTFM plan. The General Obligation nature of the bonds will result in the lowest possible interest rate cost for the District.

The 2024A Bonds will provide funding for the initial design of the project allowing the 2025A Bonds to be sized appropriately once bids have been received and firm project costs have been determined for construction. The separate issuances will also limit the amount of capitalized interest needed in fiscal year 2025. Additionally, by waiting to issue a portion of the bonds, the District will save on interest costs on funds that are not yet needed.

Method of Sale

PMA recommended that the Series 2024A Bonds be sold via a negotiated sale process. We prepared an RFP to solicit proposals from prospective underwriters to purchase the Bonds. Six proposals were submitted to PMA prior to the deadline on January 16, 2024. One of the key requests in the RFP centered around the question of rating strategy. The District is eligible for the state rating through the Minnesota School District Credit Enhancement program. The question posed to underwriters was about whether the District should also pursue a rating that evaluates the underlying financial status of ISD 110 in addition to the statewide rating. We asked for fees and interest rates for each strategy to understand the best option for ISD 110 and we received a variety of opinions from underwriters.

We evaluated each proposal thoroughly and made a recommendation to engage Northland Securities, Inc. as underwriter on the Series 2024A sale. This recommendation is based on the following factors:

- Clear evidence of Northland's history selling bank qualified issues for Minnesota issuers including comparable issues that were relevant and specific to Northland's track record as an underwriter on recent issues.
- Marketing plan that included research on who currently owns the District's bonds as well as discussion around their ability to reach the types of buyers who would most be interested in purchasing the bonds.
- The lowest overall fee and lowest interest rate proposal of the six proposals
- Northland's recommendation to forgo application of an underlying rating will save the District in overall costs of issuance and streamline the sales process



- Complete discussion and flexibility to structure the bonds in a manner to meet the District's structure needs including minimizing interest only payments early in the bond structure.

Rating

Based on the recommendation from Northland Securities and our evaluation, an underlying rating will not be requested for the Series 2024A Bonds. The District has applied for the State Credit Enhancement rating which is rated AAA by S&P. The recommendation to forgo the underlying rating will reduce the overall cost of financing with no impact on interest rates proposed by Northland Securities.

State Credit Enhancement

The District will participate in the State Credit Enhancement Program. The use of this program is expected to significantly reduce the interest rate on the bonds. The program represents a promise from the state of Minnesota to pay bondholders in the event that the school district is not able to make a payment.

Tax Status

The Series 2024A Bonds will be issued as bank qualified tax-exempt bonds.

The Series 2025A Bonds will be issued as non-bank qualified tax-exempt bonds.

Since the Bonds are being split into two issues, the 2024A Bonds can take advantage of lower interest rates offered on bank qualified bonds. The District can sell bonds as bank qualified if it issues less than \$10,000,000 of tax-exempt debt in a given calendar year.

Premium Pricing

The Bonds may include a premium pricing structure. This occurs when the coupon rate of a bond exceeds the yields offered to the end investor. This results in proceeds above the par amount of the bonds. The premium will be used to reduce the size of the bonds so that the total net proceeds match the required amount for the proposed projects.



Post Issuance Compliance

Investment of Bond Proceeds | Arbitrage

The District can enhance the available funds from the Bond issues by investing the Bond proceeds. The Bonds will be subject to IRS rules related to arbitrage due to the tax-exempt nature of the interest. The District should review legal documents related to this issue to become familiar with the requirements specific to this bond issue.

Continuing Disclosure

The District will agree to provide certain updated information to the bond market on a regular basis for the term of the Bonds. This information includes an annual report, audited financials and timely disclosure of certain material events. The District already provides similar information related to other outstanding bond issues. PMA is currently hired by the District to assist with this obligation as the District's dissemination agent.

Debt Management

PMA has reviewed the current outstanding debt of the District in conjunction with the overall financing profile of the District and believes that the financing structure recommended here is suitable given the District's current financial situation and objectives. PMA also regularly reviews the District's outstanding debt to identify potential modifications including refunding current debt issues.

Financing Team

DISTRIBUTION LIST			
PARTY	CONTACT PERSON(S)	PHONE	EMAIL
<u>Issuer</u>			
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<u>Rating Agency</u>			
S&P Global Ratings			
<u>Bond Registrar/Paying Agent</u>			
US Bank Trust Company, NA 60 Livingston Avenue St. Paul, MN 55107	Jason Dressel	651-466-6311	jason.dressel@usbank.com



Risk Factors

Property Taxes:

The Bonds will be paid for through property taxes. The District must carefully monitor future debt service levies to ensure that sufficient funds are being levied to support payment of the bonds. Changes in legislation and property valuations may change the impact of the tax levy on future taxpayers. Delinquent property tax payments may also reduce revenues available to pay for the debt service on the Bonds.

Interest Rate Risk:

The Bonds are issued at a fixed rate(s). If market interest rates decline subsequent to the sale of the Bonds, the District will not be able to take advantage of lower market interest rates for the Bonds unless and until the Bonds can be prepaid or refinanced.

Prepayment Risk:

To the extent the Bonds, or a portion of the Bonds, are not subject to a prepayment provision, the District cannot prepay the Bonds prior to their maturity date(s).

Tax Risk:

If the opinion of bond counsel for the Bonds identifies the Bonds as tax-exempt or tax advantaged, and the IRS subsequently determines the Bonds are taxable or ineligible for a tax credit, this determination could cause the IRS to change the designation of the Bonds to taxable or to revoke the tax credits, resulting in potential adverse publicity, impairment of the District's ability to issue municipal securities in the future, litigation from bondholders and others or a settlement agreement between the IRS and the District resulting in a payment from the District to the IRS to maintain the tax-exempt or tax advantaged status of the Bonds. Potential causes of such a determination may include, but are not limited to the following: the District does not spend the proceeds of the Bonds in a timely manner, change in use of the project financed by the Bonds and any other determination by the IRS that rules governing the issuance of tax-exempt obligations were violated.

Closing Risk:

If the Bonds fail to attract an appropriate purchaser, or fail to be delivered at closing, the District will not receive proceeds from the Bonds.



Default Risk:

If the District fails to make the scheduled principal and/or interest payment(s) on the Bonds in a timely manner, a default will occur, which negatively affects the District's ability to get financing for other needs.

Disclosure Risk:

To the extent the SEC determines that a material fact was omitted from the Offering Documents or a material misstatement was made in the Offering Documents, the SEC could determine that the District violated federal securities laws.

Calendar of Events

December 2023						
S	M	T	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 2024						
S	M	T	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2024						
S	M	T	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March 2024						
S	M	T	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Board Action Dates

Est. Bond Pricing Date

Bond Closing

Date	Action Item
December 18, 2023	Resolution to set abatement public hearing and approve 10 yr. LTFM plan and intent to issue LTFM Bonds
End of December 2023	Submit updated LTFM Plan to MDE for approval
December 28, 2023	Publish Notice of Public Hearing and notice of intent to issue LTFM Bonds
January 3, 2024	Prepare and send RFP to potential Underwriters
January 16, 2024	Receive RFPs and select Underwriter
January 26, 2024	Due Diligence Call
January 29, 2024	Abatement public hearing, consideration of abatement resolution and resolution calling for the sale of the bonds
Week of February 5, 2024	Rating Received & POS released
February 21, 2024	Bond Pricing (Interest Rates Locked)
February 26, 2024	Board Considers Ratifying Resolution
March 14, 2024	Bond Closing (Funds Received)
Summer/Fall 2024	Receive Construction Bids on Projects
September 1, 2024	Include Series 2024A and proposed Series 2025A Bond levy in preliminary levy certification
Early 2025	Proceed with Series 2025A Bond Sale as funds are needed



Attachments

Attachment 1 – Sources and Uses of Funds (Series 2024A and Series 2025A)

Attachment 2 – Preliminary Debt Service Schedules (Series 2024A and Series 2025A)

Attachment 3 – Combined Debt Service (Current and Proposed)



Attachment 1

Estimated Sources and Uses

	2024A - LTFM - IAQ Bonds	2024A - Abatement Bonds	2025A - LTFM - IAQ Bonds	LTFM - IAQ Total	Combined Total
Sources Of Funds					
Par Amount of Bonds	\$5,165,000.00	\$765,000.00	\$10,320,000.00	\$15,485,000.00	\$16,250,000.00
Reoffering Premium	174,678.15	44,941.10	973,130.70	1,147,808.85	1,192,749.95
Total Sources	\$5,339,678.15	\$809,941.10	\$11,293,130.70	\$16,632,808.85	\$17,442,749.95
Uses Of Funds					
Deposit to Project Construction Fund	5,000,000.00	760,000.00	11,055,000.00	16,055,000.00	16,815,000.00
Deposit to Capitalized Interest (CIF) Fund	227,403.47	33,681.25	15,000.00	242,403.47	276,084.72
Total Underwriter's Discount (1.000%)	51,650.00	7,650.00	103,200.00	154,850.00	162,500.00
Cost of Issuance	60,624.68	8,609.85	119,930.70	180,555.38	189,165.23
Total Uses	\$5,339,678.15	\$809,941.10	\$11,293,130.70	\$16,632,808.85	\$17,442,749.95



Attachment 2

Preliminary Debt Service Schedule for Series 2024A*

Date	Principal	Coupon	Interest	Total P+I	CIF	Fiscal Total
03/14/2024	-	-	-	-	-	-
08/01/2024	-	-	112,834.72	112,834.72	(112,834.72)	-
02/01/2025	-	-	148,250.00	148,250.00	(148,250.00)	-
08/01/2025	-	-	148,250.00	148,250.00	-	-
02/01/2026	-	-	148,250.00	148,250.00	-	296,500.00
08/01/2026	-	-	148,250.00	148,250.00	-	-
02/01/2027	-	-	148,250.00	148,250.00	-	296,500.00
08/01/2027	-	-	148,250.00	148,250.00	-	-
02/01/2028	-	-	148,250.00	148,250.00	-	296,500.00
08/01/2028	-	-	148,250.00	148,250.00	-	-
02/01/2029	-	-	148,250.00	148,250.00	-	296,500.00
08/01/2029	-	-	148,250.00	148,250.00	-	-
02/01/2030	-	-	148,250.00	148,250.00	-	296,500.00
08/01/2030	-	-	148,250.00	148,250.00	-	-
02/01/2031	-	-	148,250.00	148,250.00	-	296,500.00
08/01/2031	-	-	148,250.00	148,250.00	-	-
02/01/2032	-	-	148,250.00	148,250.00	-	296,500.00
08/01/2032	-	-	148,250.00	148,250.00	-	-
02/01/2033	-	-	148,250.00	148,250.00	-	296,500.00
08/01/2033	-	-	148,250.00	148,250.00	-	-
02/01/2034	-	-	148,250.00	148,250.00	-	296,500.00
08/01/2034	-	-	148,250.00	148,250.00	-	-
02/01/2035	-	-	148,250.00	148,250.00	-	296,500.00
08/01/2035	-	-	148,250.00	148,250.00	-	-
02/01/2036	-	-	148,250.00	148,250.00	-	296,500.00
08/01/2036	-	-	148,250.00	148,250.00	-	-
02/01/2037	245,000.00	5.000%	148,250.00	393,250.00	-	541,500.00
08/01/2037	-	-	142,125.00	142,125.00	-	-
02/01/2038	255,000.00	5.000%	142,125.00	397,125.00	-	539,250.00
08/01/2038	-	-	135,750.00	135,750.00	-	-
02/01/2039	265,000.00	5.000%	135,750.00	400,750.00	-	536,500.00
08/01/2039	-	-	129,125.00	129,125.00	-	-
02/01/2040	935,000.00	5.000%	129,125.00	1,064,125.00	-	1,193,250.00
08/01/2040	-	-	105,750.00	105,750.00	-	-
02/01/2041	980,000.00	5.000%	105,750.00	1,085,750.00	-	1,191,500.00
08/01/2041	-	-	81,250.00	81,250.00	-	-
02/01/2042	1,030,000.00	5.000%	81,250.00	1,111,250.00	-	1,192,500.00
08/01/2042	-	-	55,500.00	55,500.00	-	-
02/01/2043	1,085,000.00	5.000%	55,500.00	1,140,500.00	-	1,196,000.00
08/01/2043	-	-	28,375.00	28,375.00	-	-
02/01/2044	1,135,000.00	5.000%	28,375.00	1,163,375.00	-	1,191,750.00
Total	\$5,930,000.00	-	\$5,174,834.72	\$11,104,834.72	-	-

Yield Statistics

Bond Year Dollars	\$103,496.69
Average Life	17.453 Years
Average Coupon	5.0000000%
Net Interest Cost (NIC)	4.8450972%
True Interest Cost (TIC)	4.7697353%
Bond Yield for Arbitrage Purposes	4.4386687%
All Inclusive Cost (AIC)	4.8678385%

* Assumes interest rates as of January 18, 2024 plus 0.70%.



Attachment 2 (Continued)

Preliminary Debt Service Schedule for Series 2025A*

Date	Principal	Coupon	Interest	Total P+I	CIF	Fiscal Total
02/01/2025	-	-	-	-	-	-
08/01/2025	-	-	309,600.00	309,600.00	(15,000.00)	-
02/01/2026	-	-	309,600.00	309,600.00	-	604,200.00
08/01/2026	-	-	309,600.00	309,600.00	-	-
02/01/2027	30,000.00	6.000%	309,600.00	339,600.00	-	649,200.00
08/01/2027	-	-	308,700.00	308,700.00	-	-
02/01/2028	55,000.00	6.000%	308,700.00	363,700.00	-	672,400.00
08/01/2028	-	-	307,050.00	307,050.00	-	-
02/01/2029	355,000.00	6.000%	307,050.00	662,050.00	-	969,100.00
08/01/2029	-	-	296,400.00	296,400.00	-	-
02/01/2030	380,000.00	6.000%	296,400.00	676,400.00	-	972,800.00
08/01/2030	-	-	285,000.00	285,000.00	-	-
02/01/2031	515,000.00	6.000%	285,000.00	800,000.00	-	1,085,000.00
08/01/2031	-	-	269,550.00	269,550.00	-	-
02/01/2032	550,000.00	6.000%	269,550.00	819,550.00	-	1,089,100.00
08/01/2032	-	-	253,050.00	253,050.00	-	-
02/01/2033	580,000.00	6.000%	253,050.00	833,050.00	-	1,086,100.00
08/01/2033	-	-	235,650.00	235,650.00	-	-
02/01/2034	615,000.00	6.000%	235,650.00	850,650.00	-	1,086,300.00
08/01/2034	-	-	217,200.00	217,200.00	-	-
02/01/2035	650,000.00	6.000%	217,200.00	867,200.00	-	1,084,400.00
08/01/2035	-	-	197,700.00	197,700.00	-	-
02/01/2036	835,000.00	6.000%	197,700.00	1,032,700.00	-	1,230,400.00
08/01/2036	-	-	172,650.00	172,650.00	-	-
02/01/2037	640,000.00	6.000%	172,650.00	812,650.00	-	985,300.00
08/01/2037	-	-	153,450.00	153,450.00	-	-
02/01/2038	920,000.00	6.000%	153,450.00	1,073,450.00	-	1,226,900.00
08/01/2038	-	-	125,850.00	125,850.00	-	-
02/01/2039	975,000.00	6.000%	125,850.00	1,100,850.00	-	1,226,700.00
08/01/2039	-	-	96,600.00	96,600.00	-	-
02/01/2040	570,000.00	6.000%	96,600.00	666,600.00	-	763,200.00
08/01/2040	-	-	79,500.00	79,500.00	-	-
02/01/2041	605,000.00	6.000%	79,500.00	684,500.00	-	764,000.00
08/01/2041	-	-	61,350.00	61,350.00	-	-
02/01/2042	640,000.00	6.000%	61,350.00	701,350.00	-	762,700.00
08/01/2042	-	-	42,150.00	42,150.00	-	-
02/01/2043	680,000.00	6.000%	42,150.00	722,150.00	-	764,300.00
08/01/2043	-	-	21,750.00	21,750.00	-	-
02/01/2044	725,000.00	6.000%	21,750.00	746,750.00	-	768,500.00
Total	\$10,320,000.00	-	\$7,485,600.00	\$17,805,600.00		-

Yield Statistics

Bond Year Dollars	\$124,760.00
Average Life	12.089 Years
Average Coupon	6.00000000%
Net Interest Cost (NIC)	5.3027167%
True Interest Cost (TIC)	5.0328118%
Bond Yield for Arbitrage Purposes	4.5087932%
All Inclusive Cost (AIC)	5.1573580%

* Assumes interest rates as of January 18, 2024 plus 1.20%.

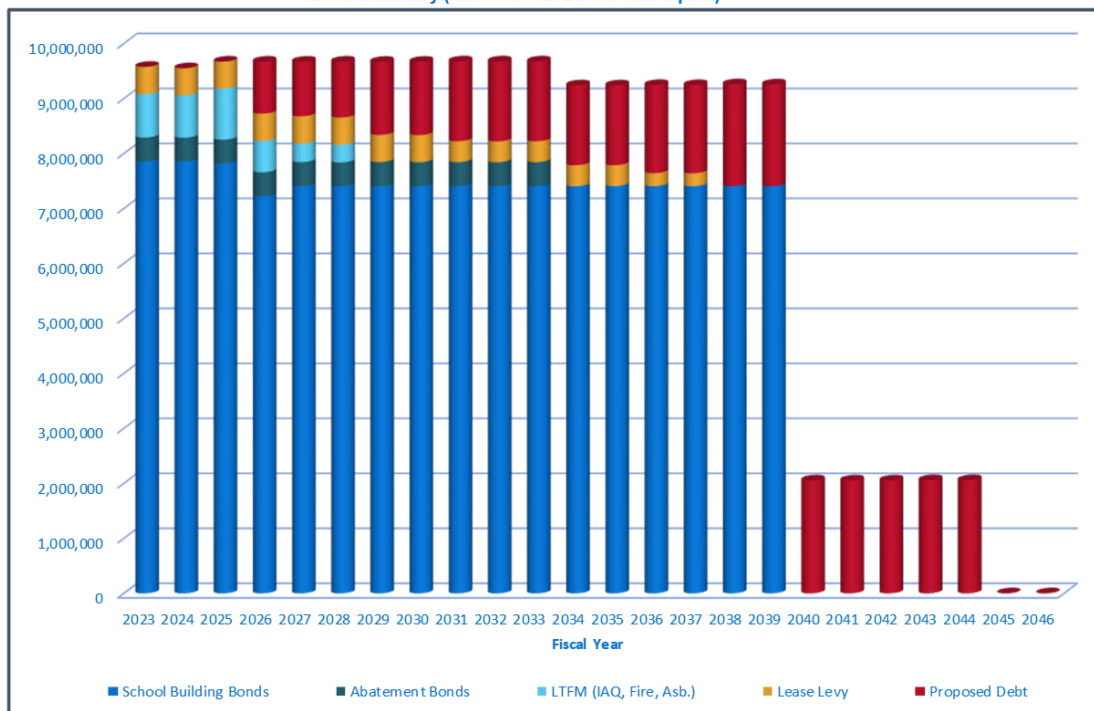


Attachment 3

Combined Debt Service (Current and Proposed)

Fiscal Year	Outstanding Debt Service	Estimated 2024A LTFM - IAQ Bonds			Estimated 2024A Abatement Bonds			Estimated 2025A LTFM - IAQ Bonds			Capitalized Interest	Combined Debt
		Principal	Interest	Fiscal Total				Principal	Interest	Fiscal Total	Fiscal Total	
2025	\$9,234,879		\$227,403	\$227,403		\$33,681	\$33,681				(\$261,085)	\$9,234,879
2026	\$8,332,814		\$258,250	\$258,250		\$38,250	\$38,250		\$619,200	\$619,200	(\$15,000)	\$9,233,514
2027	\$8,286,926		\$258,250	\$258,250		\$38,250	\$38,250	\$30,000	\$619,200	\$649,200		\$9,232,626
2028	\$8,264,702		\$258,250	\$258,250		\$38,250	\$38,250	\$55,000	\$617,400	\$672,400		\$9,233,602
2029	\$7,964,593		\$258,250	\$258,250		\$38,250	\$38,250	\$355,000	\$614,100	\$969,100		\$9,230,193
2030	\$7,961,622		\$258,250	\$258,250		\$38,250	\$38,250	\$380,000	\$592,800	\$972,800		\$9,230,922
2031	\$7,850,486		\$258,250	\$258,250		\$38,250	\$38,250	\$515,000	\$570,000	\$1,085,000		\$9,231,986
2032	\$7,846,280		\$258,250	\$258,250		\$38,250	\$38,250	\$550,000	\$539,100	\$1,089,100		\$9,231,880
2033	\$7,848,436		\$258,250	\$258,250		\$38,250	\$38,250	\$580,000	\$506,100	\$1,086,100		\$9,231,036
2034	\$7,433,930		\$258,250	\$258,250		\$38,250	\$38,250	\$615,000	\$471,300	\$1,086,300		\$8,816,730
2035	\$7,435,144		\$258,250	\$258,250		\$38,250	\$38,250	\$650,000	\$434,400	\$1,084,400		\$8,816,044
2036	\$7,289,900		\$258,250	\$258,250		\$38,250	\$38,250	\$835,000	\$395,400	\$1,230,400		\$8,816,800
2037	\$7,288,213		\$258,250	\$258,250	\$245,000	\$38,250	\$283,250	\$640,000	\$345,300	\$985,300		\$8,815,013
2038	\$7,051,963		\$258,250	\$258,250	\$255,000	\$26,000	\$281,000	\$920,000	\$306,900	\$1,226,900		\$8,818,113
2039	\$7,051,975		\$258,250	\$258,250	\$265,000	\$13,250	\$278,250	\$975,000	\$251,700	\$1,226,700		\$8,815,175
2040		\$935,000	\$258,250	\$1,193,250				\$570,000	\$193,200	\$763,200		\$1,956,450
2041		\$980,000	\$211,500	\$1,191,500				\$605,000	\$159,000	\$764,000		\$1,955,500
2042		\$1,030,000	\$162,500	\$1,192,500				\$640,000	\$122,700	\$762,700		\$1,955,200
2043		\$1,085,000	\$111,000	\$1,196,000				\$680,000	\$84,300	\$764,300		\$1,960,300
2044		\$1,135,000	\$56,750	\$1,191,750				\$725,000	\$43,500	\$768,500		\$1,960,250
Total	\$117,141,864	\$5,165,000	\$4,642,903	\$9,807,903	\$765,000	\$531,931	\$1,296,931	10,320,000	\$7,485,600	\$17,805,600	(276,085)	145,776,214

Bond Summary (All Debt with Direct Tax Impact)



CERTIFICATION OF MINUTES RELATING TO PROPOSED PROPERTY TAX
ABATEMENT FOR PARKING LOT CONSTRUCTION PROJECTS; \$6,350,000 GENERAL
OBLIGATION FACILITIES MAINTENANCE AND TAX ABATEMENT BONDS, SERIES
2024A

School District: Independent School District No. 110 (Waconia Public Schools), Minnesota

Governing Body: School Board

Kind, date, time and place of meeting: A regular meeting held on January 29, 2024 at 7:00 p.m.
at Waconia City Hall.

Members present:

Members absent:

Documents attached:

Minutes of said meeting (including):

RESOLUTION RELATING TO PROPOSED PROPERTY TAX ABATEMENT FOR PARKING LOT CONSTRUCTION PROJECTS AND GRANTING THE ABATEMENT; RELATING TO \$6,350,000 GENERAL OBLIGATION FACILITIES MAINTENANCE AND TAX ABATEMENT BONDS, SERIES 2024A; AUTHORIZING THE ISSUANCE AND AUTHORIZING THE SUPERINTENDENT OR DIRECTOR OF FINANCE & OPERATIONS AND ANY BOARD OFFICER TO AWARD THE SALE THEREOF AND TO TAKE SUCH ACTION AND EXECUTE ALL DOCUMENTS NECESSARY TO ACCOMPLISH SAID AWARD AND SALE; AUTHORIZING THE ISSUANCE AND SALE THEREOF AND PROVIDING FOR CREDIT ENHANCEMENT WITH RESPECT THERETO

I, the undersigned, being the duly qualified and acting recording officer of the public corporation approving the abatement referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said abatement; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS my hand officially as such recording officer this 29th day of January, 2024.

School District Clerk

Member _____ introduced the following resolution and moved its adoption, which motion was seconded by Member _____:

RESOLUTION RELATING TO PROPOSED PROPERTY TAX ABATEMENT FOR PARKING LOT CONSTRUCTION PROJECTS AND GRANTING THE ABATEMENT; RELATING TO \$6,350,000 GENERAL OBLIGATION FACILITIES MAINTENANCE AND TAX ABATEMENT BONDS, SERIES 2024A; AUTHORIZING THE ISSUANCE AND AUTHORIZING THE SUPERINTENDENT OR DIRECTOR OF FINANCE & OPERATIONS AND ANY BOARD OFFICER TO AWARD THE SALE THEREOF AND TO TAKE SUCH ACTION AND EXECUTE ALL DOCUMENTS NECESSARY TO ACCOMPLISH SAID AWARD AND SALE; AUTHORIZING THE ISSUANCE AND SALE THEREOF AND PROVIDING FOR CREDIT ENHANCEMENT WITH RESPECT THERETO

BE IT RESOLVED by the School Board (the Board) of Independent School District No. 110 (Waconia Public Schools), Minnesota (the District), as follows:

Section 1. Tax Abatement Authorization and Recitals.

1.01. The District, pursuant to Minnesota Statutes, Sections 469.1812 to 469.1815, as amended (the Act), is authorized to grant an abatement of the property taxes imposed by the District on parcels of property (the Abated Parcels) by the adoption of a resolution specifying the terms of the abatement.

1.02. The District intends to undertake parking lot construction projects at various District facilities (the Improvements) and benefiting certain properties within the District boundaries identified on Exhibit A attached hereto (collectively, the Property).

1.03. The District has proposed to finance the Improvements by granting an abatement of the property taxes imposed by the District on the Property (the Proposed Property Tax Abatement).

1.04. Pursuant to the Act, this Board, on the date hereof, January 29, 2024, conducted a public hearing on the desirability of granting the Proposed Property Tax Abatement. Notice of the public hearing was duly published as required by law in the *Waconia Patriot*, the official newspaper of the District, on December 28, 2023.

Section 2. Findings. On the basis of the information compiled by the District and elicited at the public hearing referred to in Section 1.04, it is hereby found, determined and declared:

2.01. The District expects that the benefits to the District associated with granting the Proposed Property Tax Abatement are at least equal to or exceed the associated costs to the District.

2.02. The granting of the Proposed Property Tax Abatement is in the public interest because it will finance and provide public infrastructure and help provide access to services for District residents.

2.03. The nature and extent of the public benefits which the District expects to result from the Proposed Property Tax Abatement are the parking lot construction projects at various District facilities which will enable District residents to continue to conveniently and safely access these District facilities that are regularly utilized by the public for community events.

2.04. The Property is not located in a tax increment financing district.

2.05. The granting of the Proposed Abatement will not cause the aggregate amount of abatements granted by the District under the Act to exceed, in any year, the greater of (i) ten percent (10%) of the District's net tax capacity for the taxes payable year to which the abatement applies, or (ii) \$200,000.

2.06. It is in the best interests of the District to grant the tax abatement authorized in this resolution.

2.07. Under Section 469.1813, subdivision 9 of the Act, it is not necessary for the District to obtain the consent of any owner of the Property to grant an abatement.

Section 3. Granting of Tax Abatement.

3.01. A property tax abatement (the Abatement) is hereby granted in respect of property taxes levied by the District on the Property for fourteen (14) years, commencing with taxes payable in 2025 and concluding with taxes payable in 2038. The total Abatement amount shall not exceed \$1,550,000 over fourteen (14) years.

3.02. The District shall retain the Abatement and apply it to payment of all or a portion of the costs of acquiring or constructing the Improvements or to the payment of bonds of the District issued to finance costs of acquiring or constructing the Improvements, whether such bonds are issued pursuant to the Act, or other law, as authorized by Section 469.1815, subdivision 2 of the Act.

3.03. The Abatement may be modified or terminated at any time by the Board in accordance with the Act.

Section 4. Bond Authorization. The District is authorized, pursuant to Minnesota Statutes, Sections 123B.595 and 469.1814 and Chapter 475, to borrow money by the issuance of its general obligation facilities maintenance and tax abatement bonds. This Board hereby determines that it is necessary and desirable and in the best interest of the District to issue its General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2024A, in a principal amount not to exceed \$6,350,000 (the Bonds), which will be used to finance: (1) the Improvements including every item of cost of the kinds authorized in Minnesota Statutes, Section 469.1814, subdivision 5, benefiting the Abated Parcels; and (2) indoor air quality projects at various District facilities.

Section 5. Solicitation of Proposals. The District has retained PMA Securities, LLC, in Albertville, Minnesota (PMA), as independent municipal advisor in connection with the sale of the Bonds and PMA is hereby authorized to negotiate a sale with Northland Securities, Inc., in Minneapolis, Minnesota (the "Underwriter") for the purchase of the Bonds.

Section 6. Award of Sale; Ratification. The Superintendent or Director of Finance and Operations and any Board officer, in consultation with and upon the advice of representatives of PMA, are hereby authorized and directed to execute a contract on the part of the District for the sale of the Bonds with the Underwriter, provided that the aggregate principal amount of the Bonds does not exceed \$6,350,000 and the true interest cost does not exceed 5.00%. This Board shall meet at an upcoming regularly scheduled or special meeting to adopt a bond resolution prepared by the District's bond counsel ratifying the sale of the Bonds and incorporating the terms and conditions of the proposal so accepted.

Section 7. Official Statement. PMA is authorized to prepare and distribute, for the District, a preliminary Official Statement and an Official Statement relating to the sale of the Bonds, and PMA and the Underwriter are each hereby authorized to use a final Official Statement substantially in the form of said Preliminary Official Statement but with such changes therein as are required to conform the same to the terms of the Bonds, and the Superintendent or Director of Finance & Operations and any Board officer, in consultation with and upon the advice of representatives of PMA and bond counsel, are hereby authorized and directed to finalize and approve such Official Statement and execute and deliver such certifications and to take such steps as are necessary to comply with SEC Rule 15c2-12.

Section 8. State Credit Enhancement Program. (a) The District hereby covenants and obligates itself to notify the Commissioner of Education of a potential default in the payment of principal and interest on the Bonds and to use the provisions of Minnesota Statutes, Section 126C.55 to guarantee payment of the principal and interest on the Bonds when due. The District further covenants to deposit with the Registrar or any successor paying agent three (3) days prior to the date on which a payment is due an amount sufficient to make that payment or to notify the Commissioner of Education that it will be unable to make all or a portion of that payment. The Registrar for the Bonds is authorized and directed to notify the Commissioner of Education if it becomes aware of a potential default in the payment of principal or interest on the Bonds or if, on the day two (2) business days prior to the date a payment is due on the Bonds, there are insufficient funds to make that payment on deposit with the Registrar. The District understands that as a result of its covenant to be bound by the provision of Minnesota Statutes, Section 126C.55, the provisions of that section shall be binding as long as any Bonds of this issue remain outstanding.

(b) The District further covenants to comply with all procedures now and hereafter established by the Departments of Management and Budget and Education of the State of Minnesota pursuant to Minnesota Statutes, Section 126C.55, subdivision 2(c) and otherwise to take such actions as necessary to comply with that section. The chair, clerk, superintendent or business manager is authorized to execute any applicable Minnesota Department of Education forms.

Section 9. Expiration. The authorization provided in Section 6 hereof shall expire on June 30, 2024.

Upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted.

Exhibit A

07.0221300	75.0130100	75.2960080	75.4430140
07.0510050	75.0130200	75.2960090	75.4430150
07.1250070	75.0130400	75.3130370	75.5050140
07.1250090	75.0130500	75.3470070	75.5050150
07.1250110	75.0133110	75.4000010	75.5050160
07.2000280	75.0143800	75.4030011	75.5050170
07.7220020	75.0144200	75.4270040	75.5050180
09.0020300	75.0504360	75.4430010	75.5050190
09.0020310	75.0504430	75.4430020	75.5050200
09.0041200	75.0504440	75.4430040	75.5050210
09.0102200	75.0504580	75.4430060	75.5050240
09.0102900	75.2950060	75.4430070	75.5050250
09.0310715	75.2950140	75.4430080	75.5140173
09.0360130	75.2950190	75.4430090	75.5150011
09.6500010	75.2950230	75.4430100	75.5150022
09.6500020	75.2950260	75.4430120	75.5150025
09.6500040	75.2960010	75.4430130	

7.D. Second Read Board Policies

7.D.1. 506 Student Discipline

Presenter: Brian
Gersich,
Superintendent

506 STUDENT DISCIPLINE

[Note: School districts are required by statute to have a policy addressing these issues.]

I. PURPOSE

The purpose of this policy is to ensure that students are aware of and comply with the school district's expectations for student conduct. Such compliance will enhance the school district's ability to maintain discipline and ensure that there is no interference with the educational process. The school district will take appropriate disciplinary action when students fail to adhere to the Code of Student Conduct established by this policy. Each school has handbook to explain disciplinary procedures.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that individual responsibility and mutual respect are essential components of the educational process. The school board further recognizes that nurturing the maturity of each student is of primary importance and is closely linked with the balance that must be maintained between authority and self-discipline as the individual progresses from a child's dependence on authority to the more mature behavior of self-control.

All students are entitled to learn and develop in a setting which promotes respect of self, others, and property. Proper positive discipline can only result from an environment which provides options and stresses student self-direction, decision-making, and responsibility. Schools can function effectively only with internal discipline based on mutual understanding of rights and responsibilities.

Students must conduct themselves in an appropriate manner that maintains a climate in which learning can take place. Overall decorum affects student attitudes and influences student behavior. Proper student conduct is necessary to facilitate the education process and to create an atmosphere conducive to high student achievement.

Although this policy emphasizes the development of self-discipline, it is recognized that there are instances when it will be necessary to administer disciplinary measures. The position of the school district is that a fair and equitable district-wide student discipline policy will contribute to the quality of the student's educational experience. This discipline policy is adopted in accordance with and subject to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.

In view of the foregoing and in accordance with Minnesota Statutes, section 121A.55, the school board, with the participation of school district administrators, teachers, employees, students, parents, community members, and such other individuals and organizations as appropriate, has developed this policy which governs student conduct and applies to all students of the school district.

III. DEFINITIONS

- A. "Nonexclusionary disciplinary policies and practices" means policies and practices that are alternatives to dismissing a pupil from school, including but not limited to evidence-based positive behavior interventions and supports, social and emotional services, school-linked mental health services, counseling services, social work services, academic screening for Title 1 services or reading interventions, and alternative education services. Nonexclusionary disciplinary policies and practices include but are not limited to the policies and practices under Minnesota Statutes, sections 120B.12; 121A.575, clauses (1) and (2); 121A.031, subdivision 4, paragraph (a), clause (1); 121A.61, subdivision 3, paragraph (r); and 122A.627, clause (3).
- B. "Pupil withdrawal agreement" means a verbal or written agreement between a school administrator or district administrator and a pupil's parent to withdraw a student from the school district to avoid expulsion or exclusion dismissal proceedings. The duration of the withdrawal agreement cannot be for more than a 12-month period.

IV. POLICY

- A. The school board must establish uniform criteria for dismissal and adopt written policies and rules to effectuate the purposes of the Minnesota Pupil Fair Dismissal Act. The policies must include nonexclusionary disciplinary policies and practices consistent with Minnesota Statutes, section 121A.41, subdivision 12, and must emphasize preventing dismissals through early detection of problems. The policies must be designed to address students' inappropriate behavior from recurring.
- B. The policies must recognize the continuing responsibility of the school for the education of the pupil during the dismissal period.
- C. The school is responsible for ensuring that alternative educational services, if the pupil wishes to take advantage of them, must be adequate to allow the pupil to make progress toward meeting the graduation standards adopted under Minnesota Statutes, section 120B.02 and help prepare the pupil for readmission in accordance with section Minnesota Statutes, section 121A.46, subdivision 5.
- D. For expulsion and exclusion dismissals and pupil withdrawal agreements as defined in Minnesota Statutes, section 121A.41, subdivision 13:
 - 1. for a pupil who remains enrolled in the school district or is awaiting enrollment in a new district, the school district's continuing responsibility includes reviewing the pupil's schoolwork and grades on a quarterly basis to ensure the pupil is on track for readmission with the pupil's peers. The school district must communicate on a regular basis with the pupil's parent or guardian to ensure that the pupil is completing the work assigned through the alternative educational services as defined in Minnesota Statutes,

section 121A.41, subdivision 11. These services are required until the pupil enrolls in another school or returns to the same school;

2. a pupil receiving school-based or school-linked mental health services in the school district under Minnesota Statutes, section 245.4889 continues to be eligible for those services until the pupil is enrolled in a new district; and
3. the school district must provide to the pupil's parent or guardian information on accessing mental health services, including any free or sliding fee providers in the community. The information must also be posted on the school district website.

V. AREAS OF RESPONSIBILITY

- A. The School Board. The school board holds all school personnel responsible for the maintenance of order within the school district and supports all personnel acting within the framework of this discipline policy.
- B. Superintendent. The superintendent shall establish guidelines and directives to carry out this policy, hold all school personnel, students, and parents responsible for conforming to this policy, and support all school personnel performing their duties within the framework of this policy. The superintendent shall also establish guidelines and directives for using the services of appropriate agencies for assisting students and parents. Any guidelines or directives established to implement this policy shall be submitted to the school board for approval and shall be attached as an addendum to this policy.
- C. Principal. The school principal is given the responsibility and authority to formulate building rules and regulations necessary to enforce this policy, subject to final school board approval. The principal shall give direction and support to all school personnel performing their duties within the framework of this policy. The principal shall consult with parents of students conducting themselves in a manner contrary to the policy. The principal shall also involve other professional employees in the disposition of behavior referrals and shall make use of those agencies appropriate for assisting students and parents. A principal, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to ~~correct or~~ restrain a student ~~or~~ to prevent **imminent** bodily harm or death to **the student or** another.
- D. Teachers. All teachers shall be responsible for providing a well-planned teaching/learning environment and shall have primary responsibility for student conduct, with appropriate assistance from the administration. All teachers shall enforce the Code of Student Conduct. In exercising the teacher's lawful authority, a teacher may use reasonable force when it is necessary under the circumstances to ~~correct or~~ restrain a student ~~or~~ to prevent **imminent** bodily harm or death to **the student or** another.

- E. Other School District Personnel. All school district personnel shall be responsible for contributing to the atmosphere of mutual respect within the school. Their responsibilities relating to student behavior shall be as authorized and directed by the superintendent. A school employee, school bus driver, or other agent of a school district, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student ~~or~~to prevent **imminent** bodily harm or death to **the student or** another.
- F. Parents or Legal Guardians. Parents and guardians shall be held responsible for the behavior of their children as determined by law and community practice. They are expected to cooperate with school authorities and to participate regarding the behavior of their children.
- G. Students. All students shall be held individually responsible for their behavior and for knowing and obeying the Code of Student Conduct and this policy.
- H. Community Members. Members of the community are expected to contribute to the establishment of an atmosphere in which rights and duties are effectively acknowledged and fulfilled.
- I. Reasonable Force Reports
1. The school district must report data on its use of any reasonable force used on a student with a disability to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c), as outlined in section 125A.0942, subdivision 3, paragraph (b).
 2. Beginning with the 2024-2025 school year, the school district must report annually by July 15, in a form and manner determined by the MDE Commissioner, data from the prior school year about any reasonable force used on a general education student to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c).
 3. Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

VI. STUDENT RIGHTS

All students have the right to an education and the right to learn.

VII. STUDENT RESPONSIBILITIES

All students have the responsibility:

- A. For their behavior and for knowing and obeying all school rules, regulations, policies, and procedures;
- B. To attend school daily, except when excused, and to be on time to all classes and other school functions;
- C. To pursue and attempt to complete the courses of study prescribed by the state and local school authorities;
- D. To make necessary arrangements for making up work when absent from school;
- E. To assist the school staff in maintaining a safe school for all students;
- F. To be aware of all school rules, regulations, policies, and procedures, including those in this policy, and to conduct themselves in accord with them;
- G. To assume that until a rule or policy is waived, altered, or repealed, it is in full force and effect;
- H. To be aware of and comply with federal, state, and local laws;
- I. To volunteer information in disciplinary cases should they have any knowledge relating to such cases and to cooperate with school staff as appropriate;
- J. To respect and maintain the school's property and the property of others;
- K. To dress and groom in a manner which meets standards of safety and health and common standards of decency and which is consistent with applicable school district policy;
- L. To avoid inaccuracies in student newspapers or publications and refrain from indecent or obscene language;
- M. To conduct themselves in an appropriate physical or verbal manner; and
- N. To recognize and respect the rights of others.

VIII. CODE OF STUDENT CONDUCT

- A. The following are examples of unacceptable behavior subject to disciplinary action by the school district. These examples are not intended to be an exclusive list. Any

student who engages in any of these activities shall be disciplined in accordance with this policy. This policy applies to all school buildings, school grounds, and school property or property immediately adjacent to school grounds; school-sponsored activities or trips; school bus stops; school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes; the area of entrance or departure from school premises or events; and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting unacceptable behavior subject to disciplinary action at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events. This policy also applies to any student whose conduct at any time or in any place interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student, other students, or employees.

1. Violations against property including, but not limited to, damage to or destruction of school property or the property of others, failure to compensate for damage or destruction of such property, arson, breaking and entering, theft, robbery, possession of stolen property, extortion, trespassing, unauthorized usage, or vandalism;
2. The use of profanity or obscene language, or the possession of obscene materials;
3. Gambling, including, but not limited to, playing a game of chance for stakes;
4. Violation of the school district's Hazing Prohibition Policy;
5. Attendance problems including, but not limited to, truancy, absenteeism, tardiness, skipping classes, or leaving school grounds without permission;
6. Violation of the school district's Student Attendance Policy;
7. Opposition to authority using physical force or violence;
8. Using, possessing, or distributing tobacco or tobacco paraphernalia;
9. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of alcohol or other intoxicating substances or look-alike substances;
10. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of narcotics, drugs, or other controlled substances (except as prescribed by a physician), or look-alike substances (these prohibitions include medical marijuana or

medical cannabis, even when prescribed by a physician, and one student sharing prescription medication with another student);

11. Using, possessing, or distributing items or articles that are illegal or harmful to persons or property including, but not limited to, drug paraphernalia;
12. Using, possessing, or distributing weapons, or look-alike weapons or other dangerous objects;
13. Violation of the school district's Weapons Policy;
14. Violation of the school district's Violence Prevention Policy;
15. Possession of ammunition including, but not limited to, bullets or other projectiles designed to be used in or as a weapon;
16. Possession, use, or distribution of explosives or any compound or mixture, the primary or common purpose or intended use of which is to function as an explosive;
17. Possession, use, or distribution of fireworks or any substance or combination of substances or article prepared for the purpose of producing a visible or an audible effect by combustion, explosion, deflagration or detonation;
18. Using an ignition device, including a butane or disposable lighter or matches, inside an educational building and under circumstances where there is a risk of fire, except where the device is used in a manner authorized by the school;
19. Violation of any local, state, or federal law as appropriate;
20. Acts disruptive of the educational process, including, but not limited to, disobedience, disruptive or disrespectful behavior, defiance of authority, cheating, insolence, insubordination, failure to identify oneself, improper activation of fire alarms, or bomb threats;
21. Violation of the school district's Internet Acceptable Use and Safety Policy;
22. ~~Use of a cell phone in violation of the school district's Internet Acceptable Use and Safety Policy; Possession of nuisance devices or objects which cause distractions and may facilitate cheating including, but not limited to, pagers, radios, and phones, including picture phones;~~
23. Violation of school bus or transportation rules or the school district's Student Transportation Safety Policy;

24. Violation of parking or school traffic rules and regulations, including, but not limited to, driving on school property in such a manner as to endanger persons or property;
25. Violation of directives or guidelines relating to lockers or improperly gaining access to a school locker;
26. Violation of the school district's Search of Student Lockers, Desks, Personal Possessions, and Student's Person Policy;
27. Violation of the school district's Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches Policy;
28. Possession or distribution of slanderous, libelous, or pornographic materials;
29. Violation of the school district' Bullying Prohibition Policy;
30. Student attire or personal grooming which creates a danger to health or safety or creates a disruption to the educational process, including clothing which bears a message which is lewd, vulgar, or obscene, apparel promoting products or activities that are illegal for use by minors, or clothing containing objectionable emblems, signs, words, objects, or pictures communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group or which connotes gang membership;
31. Criminal activity;
32. Falsification of any records, documents, notes, or signatures;
33. Tampering with, changing, or altering records or documents of the school district by any method including, but not limited to, computer access or other electronic means;
34. Scholastic dishonesty which includes, but is not limited to, cheating on a school assignment or test, plagiarism, or collusion, including the use of picture phones or other technology to accomplish this end;
35. Impertinent or disrespectful language toward teachers or other school district personnel;
36. Violation of the school district's Harassment and Violence Policy;
37. Actions, including fighting or any other assaultive behavior, which causes or could cause injury to the student or other persons or which otherwise endangers the health, safety, or welfare of teachers, students, other school district personnel, or other persons;

38. Committing an act which inflicts great bodily harm upon another person, even though accidental or a result of poor judgment;
39. Violations against persons, including, but not limited to, assault or threatened assault, fighting, harassment, interference or obstruction, attack with a weapon, or look-alike weapon, sexual assault, illegal or inappropriate sexual conduct, or indecent exposure;
40. Verbal assaults or verbally abusive behavior including, but not limited to, use of language that is discriminatory, abusive, obscene, threatening, intimidating, or that degrades other people;
41. Physical or verbal threats including, but not limited to, the staging or reporting of dangerous or hazardous situations that do not exist;
42. Inappropriate, abusive, threatening, or demeaning actions based on race, color, creed, religion, sex, marital status, status with regard to public assistance, disability, national origin, or sexual orientation;
43. Violation of the school district's Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees Policy;
44. Violation of school rules, regulations, policies, or procedures, including, but not limited to, those policies specifically enumerated in this policy;
45. Other acts, as determined by the school district, which are disruptive of the educational process or dangerous or detrimental to the student or other students, school district personnel or surrounding persons, or which violate the rights of others or which damage or endanger the property of the school, or which otherwise interferes with or obstruct the mission or operations of the school district or the safety or welfare of students or employees.

IX. RECESS AND OTHER BREAKS

- A. "Recess detention" means excluding or excessively delaying a student from participating in a scheduled recess period as a consequence for student behavior. Recess detention does not include, among other things, providing alternative recess at the student's choice.
- B. The school district is encouraged to ensure student access to structured breaks from the demands of school and to support teachers, principals, and other school staff in their efforts to use evidence-based approaches to reduce exclusionary forms of discipline.
- C. The school district must not use recess detention unless:

1. a student causes or is likely to cause serious physical harm to other students or staff;
 2. the student's parent or guardian specifically consents to the use of recess detention; or
 3. for students receiving special education services, the student's individualized education program team has determined that withholding recess is appropriate based on the individualized needs of the student.
- D. The school district must not withhold recess from a student based on incomplete schoolwork.
- E. The school district must require school staff to make a reasonable attempt to notify a parent or guardian within 24 hours of using recess detention.
- F. The school district must compile information on each recess detention at the end of each school year, including the student's age, grade, gender, race or ethnicity, and special education status. This information must be available to the public upon request. The school district is encouraged to use the data in professional development promoting the use of nonexclusionary discipline.
- G. The school district must not withhold or excessively delay a student's participation in scheduled mealtimes. This section does not alter a district or school's existing responsibilities under Minnesota Statutes, section 124D.111 or other state or federal law.

X. DISCIPLINARY ACTION OPTIONS

The general policy of the school district is to utilize progressive discipline to the extent reasonable and appropriate based upon the specific facts and circumstances of student misconduct. The specific form of discipline chosen in a particular case is solely within the discretion of the school district. At a minimum, violation of school district **code of conduct**, rules, regulations, policies, or procedures will result in discussion of the violation and a verbal warning. The school district shall, however, impose more severe disciplinary sanctions for any violation, including exclusion or expulsion, if warranted by the student's misconduct, as determined by the school district. Disciplinary action may include, but is not limited to, one or more of the following:

- A. Student conference with teacher, principal, counselor, or other school district personnel, and verbal warning;
- B. Confiscation by school district personnel and/or by law enforcement of any item, article, object, or thing, prohibited by, or used in the violation of, any school district policy, rule, regulation, procedure, or state or federal law. If confiscated by the

school district, the confiscated item, article, object, or thing will be released only to the parent/guardian following the completion of any investigation or disciplinary action instituted or taken related to the violation.

- C. Parent contact;
- D. Parent conference;
- E. Removal from class;
- F. In-school suspension;
- G. Suspension from extracurricular activities;
- H. Detention or restriction of privileges;
- I. Loss of school privileges;
- J. In-school monitoring or revised class schedule;
- K. Referral to in-school support services;
- L. Referral to community resources or outside agency services;
- M. Financial restitution;
- N. Referral to police, other law enforcement agencies, or other appropriate authorities;
- O. A request for a petition to be filed in district court for juvenile delinquency adjudication;
- P. Out-of-school suspension under the Pupil Fair Dismissal Act;
- Q. Preparation of an admission or readmission plan;
- R. Saturday school;
- S. Expulsion under the Pupil Fair Dismissal Act;
- T. Exclusion under the Pupil Fair Dismissal Act; and/or
- U. Other disciplinary action as deemed appropriate by the school district.

XI. REMOVAL OF STUDENTS FROM CLASS

- A. The teacher of record shall have the general control and government of the classroom. Teachers have the responsibility of attempting to modify disruptive

student behavior by such means as conferring with the student, using positive reinforcement, assigning detention or other consequences, or contacting the student's parents. When such measures fail, or when the teacher determines it is otherwise appropriate based upon the student's conduct, the teacher shall have the authority to remove the student from class pursuant to the procedures established by this discipline policy. "Removal from class" and "removal" mean any actions taken by a teacher, principal, or other school district employee to prohibit a student from attending a class or activity period for a period of time not to exceed five (5) days, pursuant to this discipline policy.

Grounds for removal from class shall include any of the following:

1. Willful conduct that significantly disrupts the rights of others to an education, including conduct that interferes with a teacher's ability to teach or communicate effectively with students in a class or with the ability of other students to learn;
2. Willful conduct that endangers surrounding persons, including school district employees, the student or other students, or the property of the school;
3. Willful violation of any school rules, regulations, policies or procedures, including the Code of Student Conduct in this policy; or
4. Other conduct, which in the discretion of the teacher or administration, requires removal of the student from class.

Such removal shall be for at least one (1) activity period or class period of instruction for a given course of study and shall not exceed five (5) such periods.

A student must be removed from class immediately if the student engages in assault or violent behavior. "Assault" is an act done with intent to cause fear in another of immediate bodily harm or death; or the intentional infliction of, or attempt to inflict, bodily harm upon another. The removal from class shall be for a period of time deemed appropriate by the principal, in consultation with the teacher.

- B. If a student is removed from class more than ten (10) times in a school year, the school district shall notify the parent or guardian of the student's tenth removal from class and make reasonable attempts to convene a meeting with the student's parent or guardian to discuss the problem that is causing the student to be removed from class.

C. **Procedures for Removal of a Student from a Class**

1. **Students must be sent to the principal's office or another area clearly designated by the building principal. The teacher should follow the communication protocol established by the principal or designee.**

2. The referring staff shall provide the building principal or designee an explanation for the removal using the appropriate district-approved behavior documentation system.

D. Period of Time for which a Student may be Removed from a Class (may not exceed five (5) class periods for a violation of a rule of conduct)

1. The removal from class shall be for a period of time deemed appropriate by the principal, in consultation with the teacher.

E. Responsibility for and Custody of a Student Removed from Class

1. Students must go to the principal's office or another area designated by the building principal.

2. Depending on the age of the student and severity of the situation, the teacher will determine if a student must be accompanied to the designated area.

3. Students may be engaged in one or more of the following: calming strategies, classwork, learning focused on the reason for the removal or restorative activities while removed from the class.

4. The principal or designee will provide custodial care of the student when a student is removed from class until the student returns to class.

F. Procedures for Return of a Student to a Specific Class from which the Student was Removed

1. When a teacher removes a student from class, the principal or designee shall follow up with teachers to develop a re-entry plan.

2. After the teacher has removed the student from class the teacher will provide the principal or designee with documentation of a record of teacher interventions and parent or guardian contacts.

G. Procedures for Notifying a Student and the Student's Parents or Guardian of Violation of the Rules of Conduct and of Resulting Disciplinary Actions;

1. When a teacher removes a student from class, the principal or designee shall follow up with teachers to develop a re-entry plan.

2. After the teacher has removed the student from class the teacher will provide the principal or designee with documentation of a record of teacher interventions and parent or guardian contacts.

H. Disabled Students; Special Provisions

1. A student's special education case manager will be notified of the incident leading to removal from class to determine if there is a need for further assessment.
2. A student's special education case manager will be notified of the incident leading to removal from class to determine if there is a need for a review of the adequacy of the current Individualized Education Program (IEP).
3. The principal or designee will follow the MTSS procedures set by the district to determine if a student is in need of special education services.

I. Procedures for Detecting and Addressing Chemical Abuse Problems of Students while on School Premises

1. The preassessment team will be developed following the steps outlined in District Policy 417 Chemical Use and Abuse.
2. The teacher will report suspected chemical abuse to the principal or designee who will then follow steps outlined with the preassessment team.
3. The principal or designee, the teacher and the MTSS team will meet to develop interventions that may be needed for the student tied to violations of the Code of Student Conduct.

XII. DISMISSAL

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

The school district shall not deny due process or equal protection of the law to any student involved in a dismissal proceeding which may result in suspension, exclusion or expulsion.

The school district shall not dismiss any student without attempting to ~~provide alternative educational services~~ **use nonexclusionary disciplinary policies and procedures** before dismissal proceedings, **or pupil withdrawal agreements**, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property.

- B. Violations leading to suspension, based upon severity, may also be grounds for actions leading to expulsion, and/or exclusion. A student may be dismissed on any of the following grounds:

1. Willful violation of any reasonable school board regulation, including those

found in this policy;

2. Willful conduct that significantly disrupts the rights of others to an education, or the ability of school personnel to perform their duties, or school sponsored extracurricular activities; or
3. Willful conduct that endangers the student or other students, or surrounding persons, including school district employees, or property of the school.

C. **Disciplinary Dismissals Prohibited**

1. **A pupil enrolled in the following is not subject to dismissals under the Pupil Fair Dismissal Act:**
 - a. a preschool or prekindergarten program, including an early childhood family education, school readiness, school readiness plus, voluntary prekindergarten, Head Start, or other school-based preschool or prekindergarten program; or
 - b. kindergarten through Grade 3.
2. This section does not apply to a dismissal from school for less than one school day, except as provided under Minnesota Statutes, chapter 125A and federal law for a student receiving special education services.
3. Notwithstanding this section, expulsions and exclusions may be used only after resources outlined under Nonexclusionary discipline have been exhausted, and only in circumstances where there is an ongoing serious safety threat to the child or others.

D. **Suspension Procedures**

1. “Suspension” means an action by the school administration, under rules promulgated by the School Board, prohibiting a student from attending school for a period of no more than ten (10) school days; provided, however, if a suspension is longer than five (5) school days, the suspending administrator shall provide the superintendent with a reason for the longer term of suspension. This definition does not apply to dismissal for one (1) school day or less where a student with a disability does not receive regular or special education instruction during that dismissal period.
2. School administration must allow a suspended pupil the opportunity to complete all school work assigned during the period of the pupil's suspension and to receive full credit for satisfactorily completing the assignments. The school principal or other person having administrative control of the school building or program is encouraged to designate a

district or school employee as a liaison to work with the pupil's teachers to allow the suspended pupil to (1) receive timely course materials and other information, and (2) complete daily and weekly assignments and receive teachers' feedback.

3. If a student's total days of removal from school exceed ten (10) cumulative days in a school year, the school district shall make reasonable attempts to convene a meeting with the student and the student's parent or guardian before subsequently removing the student from school and, with the permission of the parent or guardian, arrange for a mental health screening for the student at the parent or guardian's expense. The purpose of this meeting is to attempt to determine the student's need for assessment or other services or whether the parent or guardian should have the student assessed or diagnosed to determine whether the student needs treatment for a mental health disorder.
34. The definition of suspension under Minnesota Statutes, section 121A.41, subdivision 10, does not apply to a student's dismissal from school for one school day or less, except as provided under federal law for a student with a disability. Each suspension action may include a readmission plan. The plan shall include, where appropriate, a provision for implementing alternative educational services upon readmission which must not be used to extend the current suspension. A readmission plan must not obligate a parent or guardian to provide psychotropic drugs to their student as a condition of readmission. School administration must not use the refusal of a parent or guardian to consent to the administration of psychotropic drugs to their student or to consent to a psychiatric evaluation, screening, or examination of the student as a ground, by itself, to prohibit the student from attending class or participating in a school-related activity, or as a basis of a charge of child abuse, child neglect, or medical or educational neglect. The school administration may not impose consecutive suspensions against the same student for the same course of conduct, or incident of misconduct, except where the student will create an immediate and substantial danger to self or to surrounding persons or property or where the school district is in the process of initiating an expulsion, in which case the school administration may extend the suspension to a total of fifteen (15) days.
45. A child with a disability may be suspended. When a child with a disability has been suspended for more than five (5) consecutive days or ten (10) cumulative school days in the same year, and that suspension does not involve a recommendation for expulsion or exclusion or other change in placement under federal law, relevant members of the child's IEP team, including at least one of the child's teachers, shall meet and determine the extent to which the child needs services in order to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals in the child's IEP. That meeting must occur as soon as possible, but no more than ten (10) days after the sixth (6th)

consecutive day of suspension or the tenth (10th) cumulative day of suspension has elapsed.

56. **Alternative education services must be provided to a pupil who is suspended for more than five (5) consecutive school days.** The school administration shall implement alternative educational services when the suspension exceeds five (5) days. Alternative educational services may include, but are not limited to, special tutoring, modified curriculum, modified instruction, other modifications or adaptations, instruction through electronic media, special education services as indicated by appropriate assessments, homebound instruction, supervised homework, or enrollment in another district or in an alternative learning center under Minn. Stat. § 123A.05 selected to allow the student to progress toward meeting graduation standards under Minn. Stat. § 120B.02, although in a different setting.
67. The school administration shall not suspend a student from school without an informal administrative conference with the student. The informal administrative conference shall take place before the suspension, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practicable following the suspension. At the informal administrative conference, a school administrator shall notify the student of the grounds for the suspension, provide an explanation of the evidence the authorities have, and the student may present the student's version of the facts. A separate administrative conference is required for each period of suspension.
78. After school administration notifies a student of the grounds for suspension, school administration may, instead of imposing the suspension, do one or more of the following:
 - a. strongly encourage a parent or guardian of the student to attend school with the student for one day;
 - b. assign the student to attend school on Saturday as supervised by the principal or the principal's designee; and
 - c. petition the juvenile court that the student is in need of services under Minn. Stat. Ch. 260C.
89. A written notice containing the grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan, and a copy of the Minnesota Pupil Fair Dismissal Act, Minn. Stat. §§ 121A.40-121A.56, shall be personally served upon the student at or before the time the suspension is to take effect, and upon the student's parent or guardian by mail within forty-eight (48) hours of the conference. (See attached sample Notice of Suspension.)

910. The school administration shall make reasonable efforts to notify the student's parent or guardian of the suspension by telephone as soon as possible following suspension.
4011. In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent or guardian within forty-eight (48) hours of the suspension. Service by mail shall be complete upon mailing.
4412. Notwithstanding the foregoing provisions, the student may be suspended pending the school board's decision in an expulsion or exclusion proceeding, provided that alternative educational services are implemented to the extent that suspension exceeds five (5) **consecutive school** days.

D. Expulsion and Exclusion Procedures

1. "Expulsion" means a school board action to prohibit an enrolled student from further attendance for up to twelve (12) months from the date the student is expelled. The authority to expel rests with the school board.
2. "Exclusion" means an action taken by the school board to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the school board.
3. All expulsion and exclusion proceedings will be held pursuant to and in accordance with the provisions of the Minnesota Pupil Fair Dismissal Act, Minn. Stat. §§121A.40-121A.56.
4. No expulsion or exclusion shall be imposed without a hearing, unless the right to a hearing is waived in writing by the student and parent or guardian.
5. The student and parent or guardian shall be provided written notice of the school district's intent to initiate expulsion or exclusion proceedings. This notice shall be served upon the student and his or her parent or guardian personally or by mail, and shall contain a complete statement of the facts; a list of the witnesses and a description of their testimony; state the date, time and place of hearing; be accompanied by a copy of the Pupil Fair Dismissal Act, Minn. Stat. §§ 121A.40-121A.56; ~~describe alternative educational services~~ **the nonexclusionary disciplinary practices** accorded the student in an attempt to avoid the expulsion proceedings; and inform the student and parent or guardian of their right to: (1) have a representative of the student's own choosing, including legal counsel at the hearing; (2) examine the student's records before the hearing; (3) present evidence; and (4) confront

and cross-examine witnesses. The school district shall **must** advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from the Minnesota Department of Education (MDE) **and is posted on its website**.

6. The hearing shall be scheduled within ten (10) days of the service of the written notice unless an extension, not to exceed five (5) days, is requested for good cause by the school district, student, parent, or guardian.
7. All hearings shall be held at a time and place reasonably convenient to the student, parent, or guardian and shall be closed, unless the student, parent, or guardian requests an open hearing.
8. The school district shall record the hearing proceedings at district expense, and a party may obtain a transcript at its own expense.
9. The student shall have a right to a representative of the student's own choosing, including legal counsel, at the student's sole expense. The school district shall advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from MDE. The school board may appoint an attorney to represent the school district in any proceeding.
10. If the student designates a representative other than the parent or guardian, the representative must have a written authorization from the student and the parent or guardian providing them with access to and/or copies of the student's records.
11. All expulsion or exclusion hearings shall take place before and be conducted by an independent hearing officer designated by the school district. The hearing shall be conducted in a fair and impartial manner. Testimony shall be given under oath and the hearing officer shall have the power to issue subpoenas and administer oaths.
12. At a reasonable time prior to the hearing, the student, parent or guardian, or authorized representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the proposed dismissal action may be based.
13. The student, parent or guardian, or authorized representative, shall have the right to compel the presence of any school district employee or agent or any other person who may have evidence upon which the proposed dismissal action may be based, and to confront and cross-examine any witnesses testifying for the school district.
14. The student, parent or guardian, or authorized representative, shall have the right to present evidence and testimony, including expert psychological or

educational testimony.

15. The student cannot be compelled to testify in the dismissal proceedings.
16. The hearing officer shall prepare findings and a recommendation based solely upon substantial evidence presented at the hearing, which must be made to the school board and served upon the parties within two (2) days after the close of the hearing.
17. The school board shall base its decision upon the findings and recommendation of the hearing officer and shall render its decision at a meeting held within five (5) days after receiving the findings and recommendation. The school board may provide the parties with the opportunity to present exceptions and comments to the hearing officer's findings and recommendation provided that neither party presents any evidence not admitted at the hearing. The decision by the school board must be based on the record, must be in writing, and must state the controlling facts on which the decision is made in sufficient detail to apprise the parties and the Commissioner of Education (Commissioner) of the basis and reason for the decision.
18. A party to an expulsion or exclusion decision made by the school board may appeal the decision to the Commissioner within twenty-one (21) calendar days of school board action pursuant to Minn. Stat. § 121A.49. The decision of the school board shall be implemented during the appeal to the Commissioner.
19. The school district shall report any suspension, expulsion or exclusion action taken to the appropriate public service agency, when the student is under the supervision of such agency.
20. The school district must report, through the MDE electronic reporting system, each expulsion or exclusion within thirty (30) days of the effective date of the action to the Commissioner. This report must include a statement of alternative educational services given the student and the reason for, the effective date, and the duration of the exclusion or expulsion. The report must also include the student's age, grade, gender, race, and special education status. The dismissal report must include state student identification numbers of affected students.
21. Whenever a student fails to return to school within ten (10) school days of the termination of dismissal, a school administrator shall inform the student and his/her parent or guardian by mail of the student's right to attend and to be reinstated in the school district.

XIII. ADMISSION OR READMISSION PLAN

A school administrator ~~shall~~**must** prepare and enforce an admission or readmission plan for any student who is excluded or expelled from school. The plan ~~may~~**must** include measures to improve the student's behavior, ~~including~~**which may include** completing a character education program consistent with Minn. Stat. § 120B.232, Subd. 1, **social and emotional learning, counseling, social work services, mental health services, referrals for special education or 504 evaluation, and evidence-based academic interventions.** The plan **must include reasonable attempts to obtain** ~~and require~~ parental involvement in the admission or readmission process, and may indicate the consequences to the student of not improving the student's behavior. The readmission plan must not obligate parents to provide a sympathomimetic medication for their child as a condition of readmission.

XIV. NOTIFICATION OF POLICY VIOLATIONS

Notification of any violation of this policy and resulting disciplinary action shall be as provided herein, or as otherwise provided by the Pupil Fair Dismissal Act or other applicable law. The teacher, principal or other school district official may provide additional notification as deemed appropriate.

In addition, the school district must report, through the MDE electronic reporting system, **each exclusion or expulsion,** each physical assault of a school district employee by a ~~student~~**pupil** within thirty (30) days of the ~~assault.~~ **Effective date of the dismissal action, pupil withdrawal, or assault, to the MDE Commissioner.** This report must include a statement of the ~~alternative educational services~~**nonexclusionary disciplinary practices,** or other sanction, intervention, or resolution **in response to the assault** given to the ~~student~~**pupil** ~~in response to the assault~~ and the reason for, the effective date, and the duration of the exclusion or expulsion or other sanction, intervention, or resolution. The report must also include the ~~student~~**pupil's** age, grade, gender, race, and special education status.

XV. STUDENT DISCIPLINE RECORDS

The policy of the school district is that complete and accurate student discipline records be maintained. The collection, dissemination, and maintenance of student discipline records shall be consistent with applicable school district policies and federal and state law, including the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13.

XVI. STUDENTS WITH DISABILITIES

Students who are currently identified as eligible under the IDEA or Section 504 will be subject to the provisions of this policy, unless the student's IEP or 504 plan specifies a necessary modification.

Before initiating an expulsion or exclusion of a student with a disability, relevant members of the child's IEP team and the child's parent shall, consistent with federal law, conduct a manifestation determination and determine whether the child's behavior was (i) caused by or had a direct and substantial relationship to the child's disability and (ii) whether the child's conduct was a direct result of a failure to implement the child's IEP. If the student's educational program is appropriate and the behavior is not a manifestation of the student's

disability, the school district will proceed with discipline – up to and including expulsion – as if the student did not have a disability, unless the student’s educational program provides otherwise. If the team determines that the behavior subject to discipline is a manifestation of the student’s disability, the team shall conduct a functional behavioral assessment and implement a behavioral intervention plan for such student provided that the school district had not conducted such assessment prior to the manifestation determination before the behavior that resulted in a change of placement. Where a behavioral intervention plan previously has been developed, the team will review the behavioral intervention plan and modify it as necessary to address the behavior.

When a student who has an IEP is excluded or expelled for misbehavior that is not a manifestation of the student’s disability, the school district shall continue to provide special education and related services during the period of expulsion or exclusion.

XVII. OPEN ENROLLED STUDENTS

The school district may terminate the enrollment of a nonresident student enrolled under an Enrollment Option Program (Minn. Stat. § 124D.03) or Enrollment in Nonresident District (Minn. Stat. § 124D.08) at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy (Minn. Stat. Ch. 260A), and the student’s case has been referred to juvenile court. The school district may also terminate the enrollment of a nonresident student over the age of seventeen (17) enrolled under an Enrollment Options Program if the student is absent without lawful excuse for one or more periods on fifteen (15) school days and has not lawfully withdrawn from school.

XVIII. DISCIPLINE COMPLAINT PROCEDURE

Students, parents and other guardians, and school staff may file a complaint and seek corrective action when the requirements of the Minnesota Pupil Fair Dismissal Act, including the implementation of the local behavior and discipline policies, are not being implemented appropriately or are being discriminately applied.

The Discipline Complaint Procedure must, at a minimum:

1. provide procedures for communicating this policy including the ability for a parent to appeal a decision under Minnesota Statutes, section 121A.49 that contains explicit instructions for filing the complaint;
2. provide an opportunity for involved parties to submit additional information related to the complaint;
3. provide a procedure to begin to investigate complaints within three school days of receipt, and identify personnel who will manage the investigation and any resulting record and are responsible for keeping and regulating access to any record;

4. provide procedures for issuing a written determination to the complainant that addresses each allegation and contains findings and conclusions;
5. if the investigation finds the requirements of Minnesota Statutes, sections 121A.40 to 121A.61, including any local policies that were not implemented appropriately, contain procedures that require a corrective action plan to correct a student's record and provide relevant staff with training, coaching, or other accountability practices to ensure appropriate compliance with policies in the future; and
6. prohibit reprisals or retaliation against any person who asserts, alleges, or reports a complaint, and provide procedures for applying appropriate consequences for a person who engages in reprisal or retaliation.

XIX. DISTRIBUTION OF POLICY

The school district will notify students and parents of the existence and contents of this policy in such manner as it deems appropriate. Copies of this discipline policy shall be made available to all students and parents at the commencement of each school year and to all new students and parents upon enrollment. This policy shall also be available upon request in each principal's office.

XX. REVIEW OF POLICY

The principal and representatives of parents, students and staff in each school building shall confer at least annually to review this discipline policy, determine if the policy is working as intended, and to assess whether the discipline policy has been enforced. Any recommended changes shall be submitted to the superintendent for consideration by the school board, which shall conduct an annual review of this policy.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 120B.02 (Educational Expectations for Minnesota Students)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.26 (School Preassessment Teams)
Minn. Stat. § 121A.29 (Reporting; Chemical Abuse)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.575 (Alternatives to Pupil Suspension)
Minn. Stat. § 121A.582 (Reasonable Force)
Minn. Stat. §§ 121A.60-121A.61 (Removal From Class)
Minn. Stat. § 122A.42 (General Control of Schools)
Minn. Stat. § 123A.05 (Area Learning Center Organization)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.08 (Enrollment in Nonresident District)
Minn. Stat. Ch.125A (Students With Disabilities)
Minn. Stat. § 152.22 (Medical Cannabis; Definitions)
Minn. Stat. § 152.23 (Medical Cannabis; Limitations)

Minn. Stat. Ch. 260A (Truancy)
Minn. Stat. Ch. 260C (Juvenile Court Act)
20 U.S.C. §§ 1400-1487 (Individuals with Disabilities Education Improvement Act of 2004)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
34 C.F.R. § 300.530(e)(1) (Manifestation Determination)

Cross References: MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 501 (School Weapons)
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
MSBA/MASA Model Policy 503 (Student Attendance)
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 526 (Hazing Prohibition)
MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)
MSBA/MASA Model Policy 610 (Field Trips)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)

Policy Adopted: November 2005

Revised: November 2009 / May 2012 / June 2015/ May 2016 / October 2017

Reviewed: June 2018/ April 2021/ June 2022

Independent School District No. 110
Waconia MN

7.D.2. 710 Extra Curricular Transportation

Presenter: Ra Chhoth,
Director of Finance &
Operations

710 EXTRACURRICULAR TRANSPORTATION

I. PURPOSE

The purpose of this policy is to make clear to students, parents, and staff the school district's policy regarding extracurricular transportation.

II. GENERAL STATEMENT OF POLICY

The determination as to whether to provide transportation for students, spectators, or participants to and from extracurricular activities shall be made solely by the school district administration. This determination shall include, but is not limited to, the decision to provide transportation, the persons to be transported, the type or method to be utilized, all transportation scheduling and coordination, and any other transportation arrangements or decisions. Employees who are involved in extracurricular activities shall be advised by the administration as to the transportation arrangements made, if any.

III. ARRANGEMENT OF EXTRACURRICULAR TRANSPORTATION

School district employees shall not undertake independent arrangement, scheduling, or coordination of transportation for extracurricular activities unless specifically directed or approved by the school district administration. All transportation arrangements made by a school district employee must be approved by a building administrator. If the school district makes no arrangements for extracurricular transportation, students who wish to participate are responsible for arranging for or providing their own transportation.

IV. NO EMPLOYEE TRANSPORTATION OF STUDENTS WITH PERSONAL VEHICLES

An employee must not use a personal vehicle to transport one or more students except as provided herein. However, employees may make appropriate transportation arrangements for students as necessary in an emergency or other unforeseeable circumstance.

In a nonemergency situation, an employee must get prior, written approval from the administration before transporting a student in a personal vehicle. If a school vehicle is available, the employee will use the school vehicle. The administration has the sole discretion to make a final determination as to the appropriate use of a personal vehicle to transport one or more students.

If any emergency transportation arrangements are made by employees pursuant to this section, the relevant facts and circumstances shall be reported to the administration as soon thereafter as practicable.

All vehicles used to transport students shall be properly registered and insured.

[Note: This policy provides that employees may use a personal vehicle to transport students in an emergency or other unforeseeable circumstance. An "emergency or other unforeseeable

circumstance” does not include situations where regular transportation is available or scheduled.

For example, if a scheduled extracurricular event occurs outside of the school district and the school district transports a team or group of students to and from the event, an employee would be prohibited by law from using a personal vehicle to transport some students to the event. In contrast, if a student attending this same event became ill or injured and required immediate transportation home or to a health care facility, the exigent need to transport one student would not constitute regular or scheduled transportation. An employee would have authority to transport the student in a personal vehicle under these circumstances, if using a vehicle that is properly registered and insured. The expectation of the school district is that the employee would immediately contact administration about these circumstances to ensure oversight of the employee’s use of this exception.

Nonregular and nonscheduled transportation also would include situations where some notice may be provided of the need for transportation to a nonscheduled event for which transportation generally is not provided by the school district. For example, a group of students may participate in a scheduled debate competition for which regular school district transportation is provided. Two students advance to a regional competition the following day. Transportation would not have been scheduled to the regional competition as the students’ advancement was not predicted. These circumstances may justify an employee’s use of a personal vehicle to transport the two students to the regional competition, if the vehicle is properly registered and insured. Because the employee has sufficient time to contact an administrator, advance written permission by an administrator would be expected for the purpose of overseeing that the reasons for an employee using a personal vehicle comply with the requirements of the law.]

V. FEES

In its discretion, the school district may charge fees for transportation of students to and from extracurricular activities conducted at locations other than school, where attendance is optional.

Legal References: Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 169.011, Subd. 71(a) (Definitions of a School Bus)
Minn. Stat. § 169.454, Subd. 13 (Type III Vehicle Standards —~~Exemption~~)

Cross References: MSBA/MASA Model Policy 610 (Field Trips)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
~~MSBA Service Manual, Chapter 2, Transportation~~

Policy Adopted: April 2004, 2007
Revised: August 2020
Independent School District #110
Waconia, MN

7.D.3. 721 Uniform Grant Guidance Policy
Regarding Federal Revenue Sources

Presenter: Ra Chhoth,
Director of Finance &
Operations

721 UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

*[Note: School districts are required by the federal Uniform Grant Guidance regulations, 2 ~~C.F.R.~~ **Code of Federal Regulations** Part 200, to have the policies which establish uniform administrative requirements, cost principles, and audit requirements for federal awards to non-federal entities including school districts. In June 2018, the United States Office of Management and Budget increased the threshold dollar amounts for both simplified acquisition costs (\$250,000) and micro-purchases (\$10,000).]*

I. PURPOSE

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

II. DEFINITIONS

A. Grants

1. “State-administered grants” are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).
2. “Direct grants” are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

[Note: All of the requirements outlined in this policy apply to both direct grants and state-administered grants.]

- B. “Non-federal entity” means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.
- C. “Federal award” has the meaning, depending on the context, in either paragraph 1. or 2. of this definition:
 1. a. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 **Code of Federal Regulations** **section** ~~C.F.R.~~ § 200.101 (Applicability); or
 - b. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a

federal awarding agency or indirectly from a pass-through entity, as described in 2 **Code of Federal Regulations section** ~~C.F.R. §~~ 200.101 (Applicability).

2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 **Code of Federal Regulations section** ~~C.F.R. §~~ 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.
 3. “Federal award” does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.
- D. “Contract” means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 **Code of Federal Regulations** ~~C.F.R.~~ Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.

E. Procurement Methods

1. “Procurement by micro-purchase” is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally \$10,000, except as otherwise discussed in 48 **Code of Federal Regulations** ~~C.F.R.~~ Subpart 2.1 or as periodically adjusted for inflation).

[Note: Minnesota school districts may choose to increase their federal micro-purchase threshold to \$25,000, which would align with the Minnesota limit. School districts choosing to adopt this increase must annually certify the higher threshold and the justification for using the higher threshold. Acceptable reasons for justification must meet one of the following criteria: (1) a qualification as a low-risk auditee, in accordance with the criteria established in 2 **Code of Federal Regulations section** 200.520; (2) an annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or (3) a higher threshold consistent with state law.]

2. “Procurement by small purchase procedures” are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than \$250,000 (periodically adjusted for inflation).
3. “Procurement by sealed bids (formal advertising)” is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the

responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.

4. “Procurement by competitive proposals” is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.
 5. “Procurement by noncompetitive proposals” is procurement through solicitation of a proposal from only one source.
- F. “Equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$5,000.
- G. “Compensation for personal services” includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 **Code of Federal Regulations section** ~~C.F.R. §~~ 200.431 (Compensation - Fringe Benefits).
- H. “Post-retirement health plans” refer to costs of health insurance or health services not included in a pension plan covered by 2 **Code of Federal Regulations section** ~~C.F.R. §~~ 200.431(g) for retirees and their spouses, dependents, and survivors.
- I. “Severance pay” is a payment in addition to regular salaries and wages by the non-federal entities to workers whose employment is being terminated.
- J. “Direct costs” are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.
- K. “Relocation costs” are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.
- L. “Travel costs” are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. CONFLICT OF INTEREST

- A. Employee Conflict of Interest. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award

if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.

- B. Organizational Conflicts of Interest. The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.
- C. Disclosing Conflicts of Interest. The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policy.

IV. ACCEPTABLE METHODS OF PROCUREMENT

- A. General Procurement Standards. The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.
- B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.
- D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
- E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract

type; contractor selection or rejection; and the basis for the contract price.

- F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.
- G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
- H. Methods of Procurement. The school district must use one of the following methods of procurement:
 - 1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.
 - 2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
 - 3. Procurement by sealed bids (formal advertising).
 - 4. Procurement by competitive proposals. If this method is used, the following requirements apply:
 - a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
 - b. Proposals must be solicited from an adequate number of qualified sources;
 - c. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
 - d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
 - e. The school district may use competitive proposal procedures for

qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.

5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:
 - a. The item is available only from a single source;
 - b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or
 - d. After solicitation of a number of sources, competition is determined inadequate.

- I. Competition. The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:
 1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and
 2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
- J. The school district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the school district must not preclude potential bidders from qualifying during the

solicitation period.

- K. Non-federal entities are prohibited from contracting with or making subawards under “covered transactions” to parties that are suspended or debarred or whose principals are suspended or debarred. “Covered transactions” include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed \$25,000.
- L. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 **Code of Federal Regulations section C.F.R. § 180.215**.

V. **MANAGING EQUIPMENT AND SAFEGUARDING ASSETS**

- A. Property Standards. The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 **Code of Federal Regulations sections C.F.R. § 200.311, 200.314, and 200.315**.

- B. Equipment

Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

4. Adequate maintenance procedures must be developed to keep property in good condition.
5. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

VI. FINANCIAL MANAGEMENT REQUIREMENTS

- A. Financial Management. The school district's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.
- B. Payment. The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control.

Advance payments to a school district must be limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the school district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The school district must make timely payment to contractors in accordance with the contract provisions.

- C. Internal Controls. The school district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United States, or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The school district must comply with federal statutes, regulations, and the terms and conditions of the federal award.

The school district must also evaluate and monitor the school district's compliance with statutes, regulations, and the terms and conditions of the federal award.

The school district must also take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The school district must take reasonable measures to safeguard protected personally identifiable information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES

- A. Allowable Use of Funds. The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.
- B. Definitions
1. “Allowable cost” means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.
 2. “Education Department General Administrative Regulations (EDGAR)” means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at: <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.
 3. “Omni Circular” or “2 **Code of Federal Regulations** ~~C.F.R.~~ Part 200s” or “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” means federal cost principles that provide standards for determining whether costs may be charged to federal grants.
 4. “Advance payment” means a payment that a federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.
- C. Allowable Costs. The following items are costs that may be allowable under the 2 **Code of Federal Regulations** ~~C.F.R.~~ Part 200s under specific conditions:
1. Advisory councils;
 2. Audit costs and related services;

3. Bonding costs;
4. Communication costs;
5. Compensation for personal services;
6. Depreciation and use allowances;
7. Employee morale, health, and welfare costs;
8. Equipment and other capital expenditures;
9. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs;
10. Insurance and indemnification;
11. Maintenance, operations, and repairs;
12. Materials and supplies costs;
13. Meetings and conferences;
14. Memberships, subscriptions, and professional activity costs;
15. Security costs;
16. Professional service costs;
17. Proposal costs;
18. Publication and printing costs;
19. Rearrangement and alteration costs;
20. Rental costs of building and equipment;
21. Training costs; and
22. Travel costs.

D. Costs Forbidden by Federal Law. 2 [Code of Federal Regulations](#) ~~C.F.R.~~ Part 200s and EDGAR identify certain costs that may never be paid with federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 [Code of Federal Regulations](#)

~~C.F.R.~~ Part 200s; thus, the following list is not exhaustive:

1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;
2. Alcoholic beverages;
3. Bad debts;
4. Contingency provisions (with limited exceptions);
5. Fundraising and investment management costs (with limited exceptions);
6. Donations;
7. Contributions;
8. Entertainment (amusement, diversion, and social activities and any associated costs);
9. Fines and penalties;
10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
11. Goods or services for personal use;
12. Interest, except interest specifically stated in 2 **Code of Federal Regulations section** ~~C.F.R.~~ § 200.441 as allowable;
13. Religious use;
14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
15. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.

2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.
3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

1. The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes five core principles that serve as an important guide for effective grant management. These core principles require all costs to be:
 - a. Necessary for the proper and efficient performance or administration of the program.
 - b. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.
 - c. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.
 - d. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.
 - e. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

- G. Program Specific Fiscal Rules. The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.
2. Many state-administered programs require local education agencies (LEAs) to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the “supplement, not supplant” provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).
3. Auditors generally presume supplanting has occurred in three situations:
 - a. School district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.
 - b. School district uses federal funds to provide services that the school district provided with state or local funds in the prior year.
 - c. School district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the school district provides with state or local funds to nonparticipating students.
4. These presumptions apply differently in different federal programs and also in schoolwide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions

1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.
2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the school district’s grants.

I. Training

1. The school district will provide training on the allowable use of federal funds to all staff involved in federal programs.

2. The school district will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.
- J. Employee Sanctions. Any school district employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING

A. Compensation – Personal Services

Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policy of the school district consistently applied to both federal and non-federal activities; and
2. Follows an appointment made in accordance with a school district's written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, a school district must follow its written non-federal, entitywide policies and practices concerning the permissible extent of professional services that can be provided outside the school district for non-organizational compensation.

B. Compensation – Fringe Benefits

1. During leave.

The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- a. They are provided under established written leave policies;
- b. The costs are equitably allocated to all related activities, including federal awards; and
- c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.

2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 **Code of Federal Regulations section C.F.R. § 200.447(d)**); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.
 3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.
 4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.
 5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.
 6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.
- C. Insurance and Indemnification. Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.
- D. Recruiting Costs. Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:
1. Critical and necessary for the conduct of the project;
 2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
 3. Consistent with the school district's cost accounting practices and school district policy; and
 4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.

- E. Relocation Costs of Employees. Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.
- F. Travel Costs. Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school district's non-federally funded activities and in accordance with the school district's reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school district in its regular operations according to the school district's written reimbursement and/or travel policies.

In addition, when costs are charged directly to the federal award, documentation must justify the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are reasonable and consistent with the school district's established travel policy.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences is allowable provided the costs are:

1. A direct result of the individual's travel for the federal award;
2. Consistent with the school district's documented travel policy for all school district travel; and
3. Only temporary during the travel period.

[Note: Noncompliance. If a school district fails to comply with federal statutes, regulations, or the terms and conditions of a federal award, the DOE or MDE may impose additional conditions, as described in 2 Code of Federal Regulations section C.F.R. § 200.207 (Specific Conditions). If the DOE or MDE determines that noncompliance cannot be remedied by imposing additional conditions, the DOE or MDE may take one or more of the following actions, as appropriate under the circumstances: 1) Temporarily withhold cash payments pending correction of the deficiency by the school district or more severe enforcement action by the DOE or MDE; 2) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance; 3) Wholly or partly suspend or terminate the federal award; 4) Initiate suspension or debarment proceedings as authorized under 2 Code of Federal Regulations C.F.R. Part 180 and

DOE regulations (or, in the case of MDE, recommend such a proceeding be initiated by the DOE); 5) Withhold further federal awards for the project or program; and/or 6) Take other remedies that may be legally available.]

- Legal References:***
- 2 C.F.R. § 200.12 (**Definitions**; Capital Assets)
 - 2 C.F.R. § 200.112 (Conflict of Interest)
 - 2 C.F.R. § 200.113 (Mandatory Disclosures)
 - 2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Risk Posed by Applicants)
 - 2 C.F.R. § 200.214~~2~~ (Suspension and Debarment)
 - 2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements)
 - 2 C.F.R. § 200.302 (Financial Management)
 - 2 C.F.R. § 200.303 (Internal Controls)
 - 2 C.F.R. § 200.305(b)(1) (**Federal** Payment)
 - 2 C.F.R. § 200.310 (Insurance Coverage)
 - 2 C.F.R. § 200.311 (**Federally-Owned and Exempt** Real Property)
 - 2 C.F.R. § 200.313(d) (Equipment)
 - 2 C.F.R. § 200.314 (Supplies)
 - 2 C.F.R. § 200.315 (Intangible Property)
 - 2 C.F.R. § 200.318 (General Procurement Standards)
 - 2 C.F.R. § 200.319(c) (Competition)
 - 2 C.F.R. § 200.320 (Methods of Procurement to be Followed)
 - 2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses, Women’s Business Enterprises, and Labor Surplus Area Firms)
 - 2 C.F.R. § 200.328 (**Financial Reporting** ~~Monitoring and Reporting~~)
- Program Performance)***
- 2 C.F.R. § 200.339~~8~~ (~~Remedies for Noncompliance~~)
 - 2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs)
 - 2 C.F.R. § 200.430 (Compensation – Personal Services)
 - 2 C.F.R. § 200.431 (Compensation – Fringe Benefits)
 - 2 C.F.R. § 200.447 (Insurance and Indemnification)
 - 2 C.F.R. § 200.463 (Recruiting Costs)
 - 2 C.F.R. § 200.464 (Relocation Costs of Employees)
 - 2 C.F.R. § 200.474~~3~~ (Transportation Costs)
 - 2 C.F.R. § 200.475~~4~~ (Travel Costs)

- Cross References:***
- MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)
 - MSBA/MASA Model Policy 210 (Conflict of Interest – School Board Members)
 - MSBA/MASA Model Policy 210.1 (Conflict of Interest – Charter School Board Members)
 - MSBA/MASA Model Policy 412 (Expense Reimbursement)
 - MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)
 - MSBA/MASA Model Policy 701.1 (Modification of School District Budget)

MSBA/MASA Model Policy 702 (Accounting)
MSBA/MASA Model Policy 703 (Annual Audit)

Policy Adopted: September 2017

Revised: August 2020

Independent School District No. 110

Waconia, MN

7.D.4. 806 Crisis Management

Presenter: Matt
Thomas, Director of
Communications and
Dr. Enid Schonewise,
Director of Human
Resources

806 CRISIS MANAGEMENT POLICY

I. PURPOSE

The purpose of this Crisis Management Policy is to act as a guide for school district administration, school employees, students, school board members, and community members to address a wide range of potential crisis situations in the school district. The step-by-step procedures suggested by this Policy will provide guidance to each school building in drafting crisis management plans to coordinate protective actions prior to, during, and after any type of emergency or potential crisis situation.

The school district will, to the extent possible, engage in ongoing emergency planning within the school district and with emergency responders and other relevant community organizations. The school district will ensure that relevant emergency responders in the community have access to their building-specific crisis management plans and will provide training to school district staff to enable them to act appropriately in the event of a crisis.

II. GENERAL INFORMATION

A. The Policy and Plans

The school district's Crisis Management Policy has been created in consultation with local community response agencies and other appropriate individuals and groups that would likely be involved in the event of a school emergency. It is designed so that each building administrator has tailored building-specific crisis management plan to meet that building's specific situation and needs.

The school district's administration and/or the administration of each building shall maintain tailored building-specific crisis management plans. The building-specific crisis management plans will include general crisis procedures and crisis-specific procedures. Such crisis management plans shall be presented to the school board yearly. This Policy and the plans will be maintained and updated on an annual basis.

B. Elements of the District Crisis Management Policy

1. General Crisis Procedures. The Crisis Management Policy includes general crisis procedures for securing buildings, classroom evacuation, building evacuation, campus evacuation, and sheltering. The Policy designates the individual(s) who will determine when these actions will be taken. These district-wide procedures may be modified by building administrators when creating their building-specific crisis management plans. A communication system will be in place to enable the designated individual to be contacted at all times in the event of a potential crisis, setting forth the method to contact the designated individual, the provision of at least two designees when the contact person is unavailable, and the method to convey contact information to the appropriate staff persons. The alternative designees may include members of the emergency first responder response team. A secondary method of communication should be included in the plan for use when the primary method of communication is inoperable. Each building in the school district will have access to a copy of the Comprehensive School Safety Guide (2011 Edition) to assist in the development of building-specific crisis management plans.

All general crisis procedures will address specific procedures for the safe evacuation of children and employees with special needs such as physical, sensory, motor, developmental, and mental health challenges.

- a. Lock-Down Procedures. Lock-down procedures will be used in situations where harm may result to persons inside the school building, such as a shooting, hostage incident, intruder, trespass, disturbance, or when determined to be necessary by the building administrator or his or her designee. The building administrator or designee will announce the lock-down over the public address system or other designated system. Code words will not be used. Provisions for emergency evacuation will be maintained even in

the event of a lock-down. Each building administrator will submit lock-down procedures for their building as part of the building-specific crisis management plan.

- b. Evacuation Procedures. Evacuations of classrooms and buildings shall be implemented at the discretion of the building administrator or his or her designee. Each building's crisis management plan will include procedures for transporting students and staff a safe distance from harm to a designated safe area until released by the building administrator or designee. Safe areas may change based upon the specific emergency situation. The evacuation procedures should include specific procedures for children with special needs, including children with limited mobility (wheelchairs, braces, crutches, etc.), visual impairments, hearing impairments, and other sensory, developmental, or mental health needs. The evacuation procedures should also address transporting necessary medications for students that take medications during the school day.
 - c. Sheltering Procedures. Sheltering provides refuge for students, staff, and visitors within the school building during an emergency. Shelters are safe areas that maximize the safety of inhabitants. Safe areas may change based upon the specific emergency. The building administrator or his or her designee will announce the need for sheltering over the public address system or other designated system. Each building administrator will submit sheltering procedures for his or her building as part of the building-specific crisis management plan.
2. Crisis-Specific Procedures. The Crisis Management Policy includes crisis-specific procedures for crisis situations that may occur during the school day or at school-sponsored events and functions. These district-wide procedures are designed to enable building administrators to tailor response procedures when creating building-specific crisis management plans.

3. School Emergency Response Teams

- a. Composition. The building administrator in each school building will select a school emergency response team that will be trained to respond to emergency situations. All school emergency response team members will receive on-going training to carry out the building's crisis management plans and will have knowledge of procedures, evacuation routes, and safe areas. For purposes of student safety and accountability, to the extent possible, school emergency response team members will not have direct responsibility for the supervision of students. Team members must be willing to be actively involved in the resolution of crises and be available to assist in any crisis situation as deemed necessary by the building administrator. Each building will maintain a current list of school emergency response team members which will be updated annually. The building administrator, and his or her alternative designees, will know the location of that list in the event of a school emergency. A copy of the list will be kept on file in the school district office.
- b. Leaders. The building administrator or his or her designee will serve as the leader of the school emergency response team and will be the primary contact for emergency response officials. In the event the primary designee is unavailable, the designee list should include more than one alternative designee and may include members of the emergency response team. When emergency response officials are present, they may elect to take command and control of the crisis. It is critical in this situation that school officials assume a resource role and be available as necessary to emergency response officials.

III. PREPARATION BEFORE AN EMERGENCY

A. Communication

1. District Employees. Teachers generally have the most direct contact with students on a day-to-day basis. As a result, they must be aware of their role in responding to crisis situations. This also applies to non-teaching school personnel who have direct contact with students. All staff shall be aware of the school district's Crisis Management Policy and their own building's crisis management plan. Each school's building-specific crisis management plan shall include the method and dates of dissemination of the plan to its staff. Employees will receive a copy of the relevant

building-specific crisis management plans and shall receive periodic training on plan implementation.

2. Students and Parents. Students and parents shall be made aware of the school district's Crisis Management Policy and relevant tailored crisis management plans for each school building. Each school district's building-specific crisis management plan shall set forth how students and parents are made aware of the district and school-specific plans. Students shall receive specific instruction on plan implementation and shall participate in a required number of drills and practice sessions throughout the school year.

B. Planning and Preparing for Fire

1. Designate a safe area at least 50 feet away from the building to enable students and staff to evacuate. The safe area should not interfere with emergency responders or responding vehicles and should not be in an area where evacuated persons are exposed to any products of combustion. (Depending on the wind direction, where the building on fire is located, the direction from which the fire is arriving, and the location of fire equipment, the distance may need to be extended.)
2. Each building's facility diagram and site plan shall be available in appropriate areas of the building and shall identify the most direct evacuation routes to the designated safe areas both inside and outside of the building. The facility diagram and site plan must identify the location of the fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs.
3. Teachers and staff will receive training on the location of the primary emergency evacuation routes and alternate routes from various points in the building. During fire drills, students and staff will practice evacuations using primary evacuation routes and alternate routes.
4. Certain employees, such as those who work in hazardous areas in the building, will receive training on the locations and proper use of fire extinguishers and protective clothing and equipment.
5. Fire drills will be conducted periodically without warning at various times of the day and under different circumstances, e.g., lunchtime, recess, and during assemblies. State law requires a minimum of five fire drills each school year, consistent with Minn. Stat. § 299F.30. See Minn. Stat. § 121A.035.

6. A record of fire drills conducted at the building will be maintained in the building administrator's office.
7. The school district will have prearranged sites for emergency sheltering and transportation as needed.
8. The school district will determine which staff will remain in the building to perform essential functions if safe to do so (e.g., switchboard, building engineer, etc.). The school district also will designate an administrator or his or her designee to meet local fire or law enforcement agents upon their arrival.

C. Facility Diagrams and Site Plans

All school buildings will have a facility diagram and site plan that includes the location of primary and secondary evacuation routes, exits, designated safe areas inside and outside of the building, and the location of fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs. All facility diagrams and site plans will be updated regularly and whenever a major change is made to a building. Facility diagrams and site plans will be maintained by the building administrator and will be easily accessible and on file in the school district office. Facility diagrams and site plans will be provided to first responders, such as fire and law enforcement personnel.

D. Emergency Telephone Numbers

Each building will maintain a current list of emergency telephone numbers and the names and addresses of local, county, and state personnel who may be involved in a crisis situation. The list will include telephone numbers for local police, fire, ambulance, hospital, the Poison Control Center, county and state emergency management agencies, local public works departments, local utility companies, the public health nurse, mental health/suicide hotlines, and the county welfare agency. A copy of this list will be kept on file in the school district office, or at a secondary location for single building school districts, and updated annually.

School district employees will receive training on how to make emergency contacts, including 911 calls, when the school district's main telephone number and location is electronically conveyed to emergency personnel instead of the specific building in need of emergency services.

School district plans will set forth a process to internally communicate an emergency, using telephones in classrooms, intercom systems, or two-way radios, as well as the procedure to enable the staff to rapidly convey emergency information to a building designee. Each plan will identify a primary and secondary method of communication for both internal and secondary use. It is recommended that the plan include several methods of communication because computers, intercoms, telephones, and cell phones may not be operational or may be dangerous to use during an emergency.

E. Warning and Notification Systems

The school district shall maintain a warning system designed to inform students, staff, and visitors of a crisis or emergency. This system shall be maintained on a regular basis under the maintenance plan for all school buildings. The school district should consider an alternate notification system to address the needs of staff and students with special needs, such as vision or hearing.

The building administrator shall be responsible for informing students and employees of the warning system and the means by which the system is used to identify a specific crisis or emergency situation. Each school's building-specific crisis management plan will include the method and frequency of dissemination of the warning system information to students and employees.

F. Early School Closure Procedures

The superintendent will make decisions about closing school or buildings as early

in the day as possible. The early school closure procedures will set forth the criteria for early school closure (e.g., weather-related, utility failure, or a crisis situation), will specify how closure decisions will be communicated to staff, students, families, and the school community (designated broadcast media, local authorities, e-mail, or district or school building web sites), and will discuss the factors to be considered in closing and reopening a school or building.

Early school closure procedures also will include a reminder to parents and guardians to listen to designated local radio and TV stations for school closing announcements, where possible.

G. Media Procedures

The superintendent has the authority and discretion to notify parents or guardians and the school community in the event of a crisis or early school closure. The superintendent will designate a spokesperson who will notify the media in the event of a crisis or early school closure. The spokesperson shall receive training to ensure that the district is in strict compliance with federal and state law relative to the release of private data when conveying information to the media.

H. Behavioral Health Crisis Intervention Procedures

Short-term behavioral health crisis intervention procedures will set forth the procedure for initiating behavioral health crisis intervention plans. The procedures will utilize available resources including the school psychologist, counselor, community behavioral health crisis intervention, or others in the community. Counseling procedures will be used whenever the superintendent or the building administrator determines it to be necessary, such as after an assault, a hostage situation, shooting, or suicide. The behavioral health crisis intervention procedures shall include the following steps:

1. Administrator will meet with relevant persons, including school psychologists and counselors, to determine the level of intervention needed for students and staff.
2. Designate specific rooms as private counseling areas.
3. Escort siblings and close friends of any victims as well as others in need of emotional support to the counseling areas.
4. Prohibit media from interviewing or questioning students or staff.

5. Provide follow-up services to students and staff who receive counseling.
6. Resume normal school routines as soon as possible.

I. Long-Term Recovery Intervention Procedures

Long-term recovery intervention procedures may involve both short-term and long-term recovery planning:

Recovery Team

Recovery is an important part of a district emergency plan. Core team members are key administrators, and, depending on the incident, may include all or some of the following: superintendent; communications; human resources; business and finance; buildings and grounds; teaching and learning; student support services.

1. Physical/structural recovery

Ensuring the safety and usability of a building is the primary goal of physical and structural recovery. Physical damages must be assessed to determine the cost and feasibility of repairing or replacing structures or contents. Building and grounds personnel working with the district business/risk manager and insurance carrier will help to lead this function.

2. Fiscal recovery

Following a disaster, critical business functions of a school must be restored as soon as possible. Payroll systems, accounting and access to personnel and student data need to be available and operational. Fiscal/business recovery also involves planning for lines of succession for key administrators. Schools must have “continuity of operations plans” to ensure a smooth transition of authority and responsibility should top leadership be unable to function in their role due to a disaster or traumatic incident.

Fiscal and business recovery planning considerations:

- Assign responsibilities and determine who is in charge of fiscal services restoration
- Develop continuity of operations or succession plans
- Track expenditures and payments for the incident. Track overtime hours, rentals, supplies and equipment.
- Expedite contracting services needed immediately (clean up, debris removal, utility restoration)
- Apply for and administer recovery grant programs

- Back up electronic data files. Determine who is responsible, where the files will be stored and how the school's technological functions will be restored

3. Academic recovery

Restoring the structure and routine of learning is the goal of academic recovery. Returning to the normal school day enhances the healing process. While changes in routine may occur due to the disaster or emergency, staff, students, and families working through the event will create a "new normal."

4. Social/emotional recovery

Planning for social/emotional recovery is the responsibility of student support staff (nurses, school social workers, counselors, school psychologists) working with teachers, school administrators, and key community mental health agencies. This planning involves establishing partnerships and developing agreements between the school and community agencies, providing training for staff and recommending policies for school board consideration. Community-based resources need to be identified before an emergency or disaster so they are available for families needing assistance.

5. Recovery communications

There are many school stakeholders -- school board, staff, parents, students, and vendors -- that need information after an emergency response is over. Communication is key to getting timely, accurate information to a wide variety of audiences.

When the school is actively responding to an emergency, the district's public information officer (PIO) works closely with the community's PIO to coordinate statements and press releases with emergency responders.

During recovery, the district PIO works with school administrators and recovery team members to plan for the school's continuing communication with internal and external audiences. Timeliness and accuracy are critical in disseminating recovery messages and controlling rumors.

The district may also designate a phone number for all "recovery" calls and/or provide an email contact on the web site for recovery inquiries. Communications staff monitors trends coming from these inquiries to help identify rumors and possible misinformation so corrective messages can be sent out immediately.

Recovery communication considerations:

- Identify and prioritize stakeholders and their need for information from the district
- Consider internal and external audiences, the kind of information each will need and the form and method of delivery used.
- Coordinate news briefings and parent meetings when necessary
- Determine authorship of communications from school administrators or subject matter experts
- Send frequent updates to key audiences in a timely manner
- Provide resources
- Communications staff controls rumors to the best of their ability by tracking down rumors and misinformation and respond with corrections
- Convey messages of resilience and a return to normalcy
- Keep school board members informed throughout and post incident

IV. **ACTIVE SHOOTER DRILL**

A. **Definitions**

1. “Active shooter drill” means an emergency preparedness drill designed to teach students, teachers, school personnel, and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school. An active shooter drill is not an active shooter simulation, nor may an active shooter drill include any sensorial components, activities, or elements which mimic a real life shooting.
2. “Active shooter simulation” means an emergency exercise including full-scale or functional exercises, designed to teach adult school personnel and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school which also incorporates sensorial components, activities, or elements mimicking a real life shooting. Activities or elements mimicking a real life shooting include, but are not limited to, simulation of tactical response by law enforcement. An active shooter simulation is not an active shooter drill.
3. “Evidence-based” means a program or practice that demonstrates any of the following:
 - a. strong evidence from one or more well designed and well implemented quasi-experimental studies; or
 - i. strong evidence from one or more well designed and well implemented experimental studies;
 - ii. moderate evidence from one or more well designed and well implemented quasi-experimental studies; or

- iii. promising evidence from one or more well designed and well implemented correlational studies with statistical controls for selection bias; or
 - b. a rationale based on high-quality research findings or positive evaluations that the program or practice is likely to improve relevant outcomes, including the ongoing efforts to examine the efforts of the program or practice.
4. “Full-scale exercise” means an operations-based exercise that is typically the most complex and resource-intensive of the exercise types and often involves multiple agencies, jurisdictions, organizations, and real-time movement of resources.
5. “Functional exercises” means an operations-based exercise designed to assess and evaluate capabilities and functions while in a realistic, real-time environment, however, movement of resources is usually simulated.

B. Criteria

An active shooter drill conducted according to Minnesota Statutes, section 121A.037 with students in early childhood through grade 12 must be:

1. accessible;
2. developmentally appropriate and age appropriate, including using appropriate safety language and vocabulary;
3. culturally aware;
4. trauma-informed; and
5. inclusive of accommodations for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

C. Student Mental Health and Wellness

Active shooter drill protocols must include a reasonable amount of time immediately following the drill for teachers to debrief with their students. The opportunity to debrief must be provided to students before regular classroom activity may resume. During the debrief period, students must be allowed to access any mental health services available on campus, including counselors, school psychologists, social workers, or cultural liaisons. An active shooter drill must not be combined or conducted consecutively with any other type of emergency preparedness drill. An active shooter drill must be accompanied by an announcement prior to commencing. The announcement must use concise and age-appropriate language and, at a minimum,

inform students there is no immediate danger to life and safety.

D. Notice

1. The school district must provide notice of a pending active shooter drill to every student's parent or legal guardian before an active shooter drill is conducted. Whenever practicable, notice must be provided at least 24 hours in advance of a pending active shooter drill and inform the parent or legal guardian of the right to opt their student out of participating.
2. If a student is opted out of participating in an active shooter drill, no negative consequence must impact the student's general school attendance record nor may nonparticipation alone make a student ineligible to participate in or attend school activities.
3. The Commissioner of the Minnesota Department of Education must ensure the availability of alternative safety education for students who are opted out of participating or otherwise exempted from an active shooter drill. Alternative safety education must provide essential safety instruction through less sensorial safety training methods and must be appropriate for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

E. Participation in Active Shooter Drills

Any student in early childhood through grade 12 must not be required to participate in an active shooter drill that does not meet the Criteria set forth above.

F. Active Shooter Simulations

A student must not be required to participate in an active shooter simulation. An active shooter simulation must not take place during regular school hours if a majority of students are present, or expected to be present, at the school. A parent or legal guardian of a student in grades 9 through 12 must have the opportunity to opt their student into participating in an active shooter simulation.

G. Violence Prevention

1. A school district or ~~charter school~~ conducting an active shooter drill must provide students in the middle school and high school at least one hour, or one standard class period, of violence prevention training annually.
2. The violence prevention training must be evidence-based and may be delivered in-person, virtually, or digitally. Training must, at a minimum, teach students the following:
 - a. how to identify observable warning signs and signals of an individual who may be at risk of harming oneself or others;

- b. the importance of taking threats seriously and seeking help; and
 - c. the steps to report dangerous, violent, threatening, harmful, or potentially harmful activity.
- 3. A school district ~~or charter school~~ must ensure that students have the opportunity to contribute to their school's safety and violence prevention planning, aligned with the recommendations for multihazard planning for schools, including but not limited to:
 - a. student opportunities for leadership related to prevention and safety;
 - b. encouragement and support to students in establishing clubs and programs focused on safety; and
 - c. providing students with the opportunity to seek help from adults and to learn about prevention connected to topics including bullying, sexual harassment, sexual assault, and suicide.

H. Board Meeting

At a regularly scheduled school board meeting, a school board that will conduct an active shooter drill must consider the following both before and after the drill:

- 1. the effect of active shooter drills on the safety of students and staff; and
- 2. the effect of active shooter drills on the mental health and wellness of students and staff.

V. SAMPLE PROCEDURES INCLUDED IN THIS POLICY

Sample procedures for the various hazards/emergencies listed below are attached to this Policy for use when articulating specific crisis management plans.

- A. Fire and hazardous materials, including biological and chemical threats
- B. Natural disasters, including severe weather, shelter in place procedures
- C. Bomb threats
- D. Utility emergencies
- E. Disturbances and medical emergencies
- F. Intruders and lock-down procedures

VI. MISCELLANEOUS PROCEDURES

A. Chemical Accidents

Procedures for reporting chemical accidents shall be posted at key locations such as chemistry labs, art rooms, swimming pool areas, and janitorial closets.

B. Visitors

The school district shall implement procedures mandating visitor sign in and visitors in school buildings. See MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites).

The school district shall implement procedures to minimize outside entry into school buildings except at designated check-in points and assure that all doors are locked prior to and after regular building hours.

C. Student Victims of Criminal Offenses at or on School Property

The school district shall establish procedures allowing student victims of criminal offenses on school property the opportunity to transfer to another school within the school district.

Legal References: Minn. Stat. Ch. 12 (Emergency Management)
Minn. Stat. Ch. 12A (Natural Disaster; State Assistance)
Minn. Stat. § 121A.035 (Crisis Management Policy)
Minn. Stat. § 121A.038 (Students Safe at School)
Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)
Minn. Stat. § 299F.30 (Fire Drill in School)
Minn. Stat. § 326B.02, Subd. 6 (Powers)
Minn. Stat. § 326B.106 (General Powers of Commissioner of Labor and Industry)
Minn. Stat. § 609.605, Subd. 4 (Trespasses on School Property)
Minn. Rules Ch. 7511 (Fire Safety)
20 U.S.C. § 1681, *et seq.* (Title IX)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)
20 U.S.C. § 7912 (Unsafe School Choice Option)
42 U.S.C. § 5121 *et seq.* (Disaster Relief and Emergency Assistance)

Cross References: MSBA/MASA Model Policy 407 (Employee Right to Know – Exposure to Hazardous Substances)
MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 501 (School Weapons Policy)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 532 (Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds)

MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites)

<https://dps.mn.gov/divisions/sfm/documents/2011comprehensiveschoolsafetyguide.pdf>

[Minnesota School Safety Center – Resources \(mn.gov\)](#)

Policy Adopted: September 2004 / November 2006 / reviewed April 2009 / June 2015 / May 2016/ revised August 2021

Reviewed: June 2022

Independent School District #110

Waconia, MN

8. **DISCUSSION ITEMS**

9. **BOARD COMMITTEE REPORTS**

9.A. Self-Governance & Superintendent Relations
Committee

9.B. Finance & Facilities Committee

9.C. Policy & Advocacy Committee

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

9.E. Southwest Metro Intermediate District 288
Representative

9.F. MSHSL Representative

9.G. Special Education Advisory Council
Representative

9.H. Community Education Advisory Council
Representative

9.I. Teaching & Learning Advisory Council
Representative

9.J. City of Waconia Liaison

10. **ENTER CLOSED MEETING RE: Labor Negotiation
Strategy**

11. **ADJOURNMENT**