

Special Meeting

Friday, December 22, 2023 7:00 AM

ECC 338 and 349, 5701 Normandale Road, Edina, MN 55424

I. Determination of Quorum and Call to Order

II. Approval of Agenda



**School Board Special Meeting
Friday, December 22, 2023; 7:00 AM
ECC Rooms 306 and 349**

I. Determination of Quorum and Call to Order

II. Approval of Agenda

III. Closed Session

- A. EPS Physical Security Update. Closed session pursuant to Minnesota Statutes section 13D.05, subdivision 3(d), for the board to receive security briefings and reports; to discuss issues related to security systems; and to discuss emergency response procedures. The disclosure of this private security data would pose a danger to public safety and/or compromise security procedures and responses. During this closed session, the Board will be reviewing the safety and security information and plans to be used for District-wide safety and security procedures and recommendations for safety upgrades and training. Any voting related to the financial issues involved with the safety and security plans, if any, will take place during open session.

IV. Consent Agenda

- A. Commendation for Julie Greene
- B. Commendation for Regina Neville
- C. Commendation for Janie Shaw
- D. Minutes: *November 13 work session and regular meeting; November 28 work session; December 4 work session*
- E. Personnel Recommendations
- F. Check Register - November 2023
- G. Electronic Fund Transfers - November 2023
- H. Gifts and Bequests – November 2023
- I. 2024 Highlands Elementary Exterior Wall Repair Project
- J. Facility Rental Rates
- K. Boys Volleyball
- L. Student Support Services Agreements
 - 1. Strategic Staffing Solutions

V. Action

- A. Proposed 2023-2025 Collective Bargaining Agreement Between Independent School District 273 and Education Minnesota/Edina
Description: The School District's teachers have ratified a tentative agreement for a two-year contract effective July 1, 2023 through June 30, 2025.
Presenter(s): Sonya Sailer, Director of Human Resources; and Mert Woodard, Director of Finance and Operations
Recommendation: Approved the proposed 2023-2025 collective bargaining agreement.

B. Certification of Property Taxes Payable in 2024

Description: The District administration recommends certification of the 2022 Payable 2023 Property Tax Levy in the amount of \$72,417,718.51. This amount represents a \$3,617,472.68 increase, 5.26%, over taxes payable in 2023, while the District's property tax base has grown by approximately 12.94%.

Presenter(s): Mert Woodard, Director of Finance and Operations

Recommendation: Approve and certify the maximum allowable levy amount of \$72,417,718.51 and authorize the Board Clerk to execute the final 2023 payable 2024 levy for Independent School District No. 273 before submission to the Hennepin County Auditor and Minnesota Department of Education.

VI. Discussion

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

Description: Pursuant to state statute, each public school district in Minnesota must, by December 31st, submit to the Minnesota Department of Education and to the Office of the State Auditor audited financial statements for the preceding fiscal year. The District's annual audit for the fiscal year ended June 30, 2023, has been completed by audit firm Malloy, Montague, Karnowski, Radosevich, & Co., P.A. (MMKR). Results of the audit and a high-level overview will be presented to the School Board by representatives of the District's appointed audit firm. Preliminary drafts of the financial statements were shared at the October, November, and December Finance & Facilities Committee meetings.

Presenter(s): Mert Woodard, Director of Finance and Operations; and Bill Lauer, Principal Auditor, MMKR

B. Fiscal Year 2025-2029 Financial Forecast and Assumptions

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

Presenter(s): Mert Woodard, Director of Finance and Operations

VII. Leadership Updates

VIII. Adjournment

III. Closed Session

III.A. EPS Physical Security Update. Closed session pursuant to Minnesota Statutes section 13D.05, subdivision 3(d), for the board to receive security briefings and reports; to discuss issues related to security systems; and to discuss emergency response procedures. The disclosure of this private security data would pose a danger to public safety and/or compromise security procedures and responses. During this closed session, the Board will be reviewing the safety and security information and plans to be used for District-wide safety and security procedures and recommendations for safety upgrades and training. Any voting related to the financial issues involved with the safety and security plans, if any, will take place during open session.

IV. Consent

IV.A. Commendation for Julie Greene

FOR CONSENT

INDEPENDENT SCHOOL DISTRICT 273
Special Meeting, December 22, 2023

SUBJECT: COMMENDATION OF JULIE GREENE

Be it Resolved, That

The School Board

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

BACKGROUND INFORMATION

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

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

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

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

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

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

IV.B. Commendation for Regina Neville

FOR CONSENT

INDEPENDENT SCHOOL DISTRICT 273 Special Meeting, December 22, 2023

SUBJECT: COMMENDATION OF REGINA NEVILLE

Be it Resolved, That

The School Board

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

BACKGROUND INFORMATION

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

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

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

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

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

IV.C. Commendation for Janie Shaw

FOR CONSENT

INDEPENDENT SCHOOL DISTRICT 273
Special Meeting, December 22, 2023

SUBJECT: COMMENDATION OF JANIE SHAW

Be it Resolved, That

The School Board

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

BACKGROUND INFORMATION

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

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

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

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

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

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

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

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

WORK SESSION
4:00 PM

Edina Community Center
ECC 350

SCHOOL BOARD MEMBERS PRESENT:

ABSENT:

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

PRESIDING OFFICER: Chair Erica Allenburg

4:03 PM - 5:39 PM

ADMINISTRATIVE STAFF PRESENT:

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

Peter Leatherman, Morris and Leatherman Company

CERTIFIED CORRECT:

CERTIFIED CORRECT:

Ms. Erica Allenburg, Chair

Ms. Karen Gabler, Clerk

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

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

APPROVAL OF AGENDA

DISCUSSION

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

LEADERSHIP AND COMMITTEE UPDATES

SUPERINTENDENT UPDATES

ADJOURNMENT

The meeting was adjourned at 5:39 PM. The minutes and resolutions are open to public inspection on the district website, and on file at the district office, 5701 Normandale Road.

Ms. Erica Allenburg, Chair

Ms. Karen Gabler, Clerk

OFFICIAL MINUTES OF SCHOOL BOARD'S
NOVEMBER 13, 2023 WORK SESSION

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

APPROVAL OF AGENDA

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

DISCUSSION

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

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

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

LEADERSHIP AND COMMITTEE UPDATES

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

ADJOURNMENT

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

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

REGULAR MEETING
7:00 PM

Edina Community Center Room 349
5701 Normandale Road, Edina

SCHOOL BOARD MEMBERS PRESENT:

ABSENT:

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

PRESIDING OFFICER: Chair Erica Allenburg

7:03 PM - 9:53 PM

ADMINISTRATIVE STAFF PRESENT:

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

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

CERTIFIED CORRECT:

CERTIFIED CORRECT:

Ms. Erica Allenburg, Chair

Ms. Karen Gabler, Clerk

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

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

APPROVAL OF AGENDA

EXCELLENCE IN ACTION

PUBLIC HEARING

HEARING FROM MEMBERS OF THE PUBLIC

REPORT

- A. Edina Give and Go

CONSENT

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

DISCUSSION

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

ACTION

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

LEADERSHIP AND COMMITTEE UPDATES

SUPERINTENDENT UPDATES

INFORMATION

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

ADJOURNMENT

The meeting adjourned at 9:53 PM. The minutes and resolutions are open to public inspection on the district website, and on file at the district office, 5701 Normandale Road.

Ms. Erica Allenburg, Chair

Ms. Karen Gabler, Clerk

draft

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

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

APPROVAL OF AGENDA

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

EXCELLENCE IN ACTION

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

HEARING FROM MEMBERS OF THE PUBLIC

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

REPORT

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

CONSENT

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

The resolutions were:

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

DISCUSSION

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

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

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

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

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

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

ACTION

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

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

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

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

LEADERSHIP AND COMMITTEE UPDATES

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

SUPERINTENDENT UPDATES

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

ADJOURNMENT

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

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

WORK SESSION
5:00 PM

Edina Community Center
ECC 350

SCHOOL BOARD MEMBERS PRESENT:

ABSENT:

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

Mr. Michael Birdman

PRESIDING OFFICER: Chair Erica Allenburg

5:00 PM - 7:10 PM

ADMINISTRATIVE STAFF PRESENT:

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

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

CERTIFIED CORRECT:

CERTIFIED CORRECT:

Ms. Erica Allenburg, Chair

Ms. Karen Gabler, Clerk

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

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

APPROVAL OF AGENDA

DISCUSSION

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

LEADERSHIP AND COMMITTEE UPDATES

SUPERINTENDENT UPDATES

ADJOURNMENT

The meeting was adjourned at 7:10 PM. The minutes and resolutions are open to public inspection on the district website, and on file at the district office, 5701 Normandale Road.

Ms. Erica Allenburg, Chair

Ms. Karen Gabler, Clerk

OFFICIAL MINUTES OF SCHOOL BOARD'S
NOVEMBER 28, 2023 WORK SESSION

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

APPROVAL OF AGENDA

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

DISCUSSION

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

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

LEADERSHIP AND COMMITTEE UPDATES

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

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

ADJOURNMENT

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

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

WORK SESSION
5:00 PM

Edina Community Center
ECC 350 and 338

SCHOOL BOARD MEMBERS PRESENT:

ABSENT:

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

Ms. Regina Neville

PRESIDING OFFICER: Chair Erica Allenburg

5:02 PM - 8:03 PM

ADMINISTRATIVE STAFF PRESENT:

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

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

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

CERTIFIED CORRECT:

CERTIFIED CORRECT:

Ms. Erica Allenburg, Chair

Ms. Karen Gabler, Clerk

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

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

APPROVAL OF AGENDA

DISCUSSION

- A. Board Committees and Roles

CLOSED SESSION

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

LEADERSHIP AND COMMITTEE UPDATES

SUPERINTENDENT UPDATES

ADJOURNMENT

The meeting was adjourned at 8:03 PM. The minutes and resolutions are open to public inspection on the district website, and on file at the district office, 5701 Normandale Road.

Ms. Erica Allenburg, Chair

Ms. Karen Gabler, Clerk

OFFICIAL MINUTES OF SCHOOL BOARD'S DECEMBER 4, 2023 WORK SESSION

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

APPROVAL OF AGENDA

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

DISCUSSION

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

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

CLOSED SESSION

Attorney-Client Privilege: Pursuant to Minnesota Statutes Section 13D.05, subdivision 3(b), to engage in discussions with the School Board's legal counsel related to litigation that has been threatened against the District. The School Board seeks legal advice on the status of the matter, alleged claims against the District, the District Attorney's analysis of the same, and the District's options for responding to such claims.

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

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

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

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

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

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

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

LEADERSHIP AND COMMITTEE UPDATES

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

SUPERINTENDENT UPDATES

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

ADJOURNMENT

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

IV.E. Personnel Recommendations



Board Meeting Date: December 22, 2023

Title: Personnel Recommendations

Type: Consent

Presenter(s): Sonya Sailer, Director of Human Resources

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

Recommendation: Approve the attached personnel recommendations.

Desired Outcome(s) from the Board:

Attachment(s):

1. Report (next page)

LICENSED STAFF

A. RECOMMENDATIONS FOR EMPLOYMENT

<u>Name</u>	<u>Building</u>	<u>Position</u>	<u>Salary</u>	<u>Date</u>
CHAIGNE, ELIZABETH	ND	GRADE 5 TEACHER, 1.0 FTE (LTS)	\$64.86/HOUR	11/27/2023- 01/12/2024
RODDY, MICHAEL	EHS	504 COORDINATOR (TEMPORARY)	\$67.19/HOUR	12/12/2023 - 06/3/2024
STONE, ERIN	CN	TITLE I TEACHER	\$31.91/HOUR	11/27/2023

B. ADDITIONAL DUTY ASSIGNMENTS

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

C. RESIGNATIONS, RETIREMENTS, TERMINATIONS

<u>Name</u>	<u>Building</u>	<u>Position</u>	<u>Date</u>
DAHLQUIST, KARI	CV	PRINCIPAL	06/28/2024
LARSEN, HILARY	CS	SPED RESOURCE TEACHER, 0.5 FTE	11/30/2023
MCDUGALL, PATRICIA	CC	SPED TEACHER	12/12/2023

B. CHANGE OF EMPLOYMENT STATUS

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

C. REQUEST FOR LEAVE OF ABSENCE

<u>Name</u>	<u>Building</u>	<u>Position</u>	<u>Anticipated Dates of Leave</u>
BEACOM, CATHERINE	CV	GRADE 2 TEACHER	12/12/2023 - 12/22/2023
BOONE, DAVID	EHS	MATH TEACHER	12/13/2023 - 12/22/2023
BRIDGES, GARY	EHS	SPECIAL EDUCATION TEACHER	11/29/2023 - 01/20/2024
ERICKSON, ALISSA	HL	ART TEACHER	04/08/2024 - 06/03/2024

KRETSCH, JANE	CC	GRADE 5 TEACHER	11/28/2023 - 12/12/2023
SHUN, STEPHANIE	VV	SPECIAL ED FACILITATOR	10/05/2023 - 05/31/2024
SWIDERSKI, MOLLY	ND	GRADE 5 TEACHER	11/27/2023 - 01/12/2024

NON-LICENSED STAFF

A. RECOMMENDATIONS FOR EMPLOYMENT

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

B. RESIGNATIONS, RETIREMENTS, TERMINATIONS

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

SCHUENKE, THOMAS	HL	EA SPED PARA	11/10/2023
THOMAS BUDZYNSKI, HENRY	EHS	CUSTODIAN	11/29/2023

C. CHANGE OF EMPLOYMENT STATUS

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

C. REQUEST FOR LEAVE OF ABSENCE

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

COMMUNITY EDUCATION SERVICES STAFF

A. RECOMMENDATIONS FOR EMPLOYMENT

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

OWEN, ABIGAIL	ND	KIDS' CLUB LEAD	\$18.77/HOUR	12/11/2023
REKUCKI, MACAILAH	CS	KIDS' CLUB LEAD	\$20.32/HOUR	11/20/2023
SALDANA, AMELIA	CV	KIDS' CLUB LEAD	\$17.33/HOUR	12/06/2023
VIDELE, GRACE	ND	KIDS' CLUB LEAD	\$17.33/HOUR	12/11/2023

B. RESIGNATIONS, RETIREMENTS, TERMINATIONS

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

C. CHANGE OF EMPLOYMENT STATUS

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

D. REQUEST FOR LEAVE OF ABSENCE

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

IV.F. Check Register - November 2023



Board Meeting Date: 12/22/2023

Title: Check Register – November 2023

Type: Consent

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

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

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

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

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

Attachments:

1. Check Report – November 2023

Check Register

FOR THE MONTH ENDED NOVEMBER 30, 2023

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

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

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

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

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

Check No.	Vendor	Description	Date	Amount
395399	FLEET PRIDE	LOADER CYLINDER REP	11/15/23	981.55
395616	ELECTRIC MOTOR REPA	BA 1.5 4P OD 145T S	11/29/23	979.85
395520	HOGLUND BUS COMPANY	HOSES	11/21/23	976.12
395406	HALLS OF MAGIC LLC	KC CC MAGICE SHOWS	11/15/23	975.00
395593	ADVANCED IMAGING SO	NORMANDALE 10/23	11/29/23	973.71
395259	BAYADA HOME HEALTH	SCHOOL NURSE - E.B.	11/08/23	972.00
395577	STAGES THEATRE COMP	12/14 CV BEAUTY & B	11/21/23	969.50
395333	MTI DISTRIBUTING IN	MACHINE REPAIR	11/08/23	945.32
395333	MTI DISTRIBUTING IN	MACHINE REPAIR	11/08/23	945.31
395260	BAYCOM INC	WALKIE REPAIRS	11/08/23	943.28
395365	WASTE MANAGEMENT OF	CN - NOV23 SERVICE	11/08/23	936.17
395582	TITAN MACHINERY - S	CUTTING EDGES	11/21/23	930.00
395580	THE TESSMAN COMPANY	CS - ICE MELT	11/21/23	922.00
395475	BAYADA HOME HEALTH	SCHOOL NURSE - D.S.	11/21/23	914.50
395436	NAC MECHANICAL & EL	LIEBERT WORK	11/15/23	904.00
395625	HORIZON COMMERCIAL	POOL VAC REPAIR	11/29/23	903.68
395593	ADVANCED IMAGING SO	CORNELIA 10/23	11/29/23	903.44
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	900.00
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	900.00
395300	INSTITUTE FOR ENVIR	CS-ASBESTOS REMOVAL	11/08/23	893.69
395593	ADVANCED IMAGING SO	COUNTRYSIDE 10/23	11/29/23	889.57
395521	HOUGHTON MIFFLIN HA	MATH IN FOCUS: GRD	11/21/23	884.00
395630	ISAIAH AND/OR HANNA	NOV23 MILEAGE	11/29/23	880.32
395593	ADVANCED IMAGING SO	SOUTHVIEW 10/23	11/29/23	871.53
395488	DECA	23-24 DECA DUES	11/21/23	871.00
395418	JERRY'S PRINTING	HORNET NOTEPADS	11/15/23	870.00
395225	MN STATE HS LEAGUE	10/12 GSOCER SECTI	11/01/23	867.00
395593	ADVANCED IMAGING SO	CREEK VALLEY 10/23	11/29/23	866.44
395321	MASSP -MN ASSOC OF	MEMBERSHIP - E.L.	11/08/23	865.00
395321	MASSP -MN ASSOC OF	MEMBERSHIP - P.B.	11/08/23	865.00
395338	NORTHSTAR MEDIA INC	ZEPHYRUS PRINTING	11/08/23	863.95
V19213	VALERIE E BURKE	MEDICARE SUPPLEMENT	11/01/23	863.40
395459	SUMMIT FIRE PROTECT	EHS - SPRINKLER INS	11/15/23	863.00
395245	TEACHERS ON CALL, A	EL/ECSE-SUBSTITUTES	11/01/23	857.60
395484	CROSSTOWN MECHANICA	HVAC REPAIR	11/21/23	855.30
395527	ITSAVVY LLC	SCREEN DEDUCT/BATTE	11/21/23	850.00
395536	KATHERINE MCGRAW	OCT23 FITNESS CLASS	11/21/23	848.75
395249	ALL STRINGS ATTACHE	INSTRUMENT REPAIRS	11/08/23	845.62
395212	KINECT ENERGY, INC	CS - SEPT23 SERVICE	11/01/23	830.21
395670	TEACHERS ON CALL, A	ELC/ECSE-SUBSTITUTE	11/29/23	824.32
395533	JOHNSON CONTROLS FI	FIRE PANEL ALARMS	11/21/23	820.18
395395	ELECTRIC MOTOR REPA	(1) WW 5HPOD182/4T3	11/15/23	813.60
395389	COREY HICKNER-JOHN	EDIT/REV FALL CONTE	11/15/23	811.00
395358	STAGES THEATRE COMP	12/13 BEAUTY & BEAS	11/08/23	808.00
395366	WEST 44TH STREET GR	FAST FACTS BROCHURE	11/08/23	807.50
395443	PROCARE THERAPY	11/03 COTA - K.R.	11/15/23	804.08
395582	TITAN MACHINERY - S	CUTTING EDGE PUSHER	11/21/23	792.00
395264	BUSINESS ESSENTIALS	WHITE 8.5X11 QTY 20	11/08/23	790.00
395339	NOW MICRO INC	CONSULTING SERVICES	11/08/23	787.50
395522	HOUSE OF NOTE	FALL INSTRUMENT REP	11/21/23	775.00
395593	ADVANCED IMAGING SO	VALLEYVIEW 10/23	11/29/23	774.05
395224	MN CHEERLEADING COA	STATE COMPETITION F	11/01/23	768.00
395376	ALLEGRA EDEN PRAIRI	DRAMA POSTERS	11/15/23	766.60
395277	DEPARTMENT OF HUMAN	SFY 2023 IEP ADMIN	11/08/23	766.00
395434	MINNESOTA TUTORING	ACT 1001-B2218	11/15/23	750.00
395228	NATIONAL SPEECH & D	EHS DEBATE DUES	11/01/23	749.00
395645	MIDWEST BUS PARTS I	PARK BRAKE	11/29/23	744.48
395659	PROPIO LANGUAGE SER	OCT23 ONSITE INTREP	11/29/23	742.50
V19213	VALERIE E BURKE	MEDICARE	11/01/23	729.00
395650	MY SPIRIT EXPERIENC	PARANORMAL 1023-A11	11/29/23	728.00
395445	RAINDROP IRRIGATION	EHS-BLOWOUT IRRIGAT	11/15/23	725.00
395445	RAINDROP IRRIGATION	VV-BLOWOUT IRRIGATI	11/15/23	725.00
395468	SPORTS PRO LLC	WEIGHT RM MAINTENAN	11/21/23	717.00
395593	ADVANCED IMAGING SO	HIGHLANDS 10/23	11/29/23	715.29
395627	INESE KRIEVANS	INDIV PIANO 918-A	11/29/23	710.50

Check No.	Vendor	Description	Date	Amount
395470	ALLEGRA EDEN PRAIRI	STRONG BEHAVIOR PAD	11/21/23	710.00
V19298	CARA RIECKENBERG	MESPA MEMBERSHIP	11/15/23	703.00
395396	ELLA WASSERMAN	INDIV PIANO 909-A12	11/15/23	700.00
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	700.00
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	700.00
395377	APPLE INC	IPAD CASES	11/15/23	699.00
395300	INSTITUTE FOR ENVIR	CC-ASBESTOS REMOVAL	11/08/23	690.00
395454	SEVER'S FALL FESTIV	KC FALL FEST ADMISS	11/15/23	684.00
395616	ELECTRIC MOTOR REPA	NEW MOTOR	11/29/23	682.86
395366	WEST 44TH STREET GR	23-24 DW CALENDAR	11/08/23	680.00
395445	RAINDROP IRRIGATION	BUS-BLOWOUT IRRIGAT	11/15/23	675.00
395301	ISAIAH AND/OR HANNA	OCT23 MILEAGE	11/08/23	674.38
395511	GILBERT MECHANICAL	MECHANICAL ISSUES	11/21/23	674.00
395283	EDUCATORS BENEFIT C	403(B) ADMIN&COMP F	11/08/23	667.29
395283	EDUCATORS BENEFIT C	403(B) ADMIN&COMP F	11/08/23	667.29
395263	BSN SPORTS, LLC	VB POWER CART	11/08/23	665.00
395374	ACME TOOLS PLYMOUTH	DW TOOLS PURCHASE	11/15/23	662.99
395636	JERRY'S PRINTING	PLAY PROGRAMS	11/29/23	660.00
395640	LEXIA LEARNING SYST	CORE 5 READING	11/29/23	660.00
395675	UNIVERSITY LANGUAGE	INTERPRETER-GEN ED	11/29/23	655.26
395642	MACKIN EDUCATIONAL	BOOKS FOR CC	11/29/23	646.15
395489	DECKER INC	CORKBOARD STRIPS	11/21/23	644.72
395458	STATE SUPPLY COMPAN	REPAIR SUPPLIES	11/15/23	642.57
V19369	TROY STEIN	FALL23 SPORTS MILEA	11/29/23	640.33
395394	DAVID WEBB -- HOMER	2 HRS W/CORE TEAM	11/15/23	631.44
395202	IDENTISYS INC	ID PRINTER WARRANTY	11/01/23	625.00
395285	FOLLETT CONTENT SOL	BOOKS FOR CN	11/08/23	620.79
395178	ADVANCED IMAGING SO	LEASE 11.08 0631790	11/01/23	612.00
395594	ADVANCED IMAGING SO	LEASE 12.08 0631790	11/29/23	612.00
395441	PRAIRIE RESTORATION	PLANT MANAGEMENT	11/15/23	610.00
395622	FROST INC	EHS - LIQUID DE-ICE	11/29/23	608.12
395622	FROST INC	VV - LIQUID DE-ICE	11/29/23	608.12
395362	TITAN MACHINERY - S	LOADER PARTS	11/08/23	605.00
395496	EDINA BOYS LACROSSE	9/22 STADIUM CLEANU	11/21/23	600.00
395396	ELLA WASSERMAN	INDIV PIANO 911-A12	11/15/23	600.00
395525	INTERMEDIATE DISTRI	REUNIFICAITON TRAIN	11/21/23	600.00
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	600.00
395212	KINECT ENERGY, INC	CN - SEPT23 SERVICE	11/01/23	599.64
395355	SIGNATURE CONCEPTS	STAFF T-SHIRTS	11/08/23	598.72
395212	KINECT ENERGY, INC	CV - SEPT23 SERVICE	11/01/23	580.79
395571	SCHOOL SPECIALTY, L	GRD K ART ORDER	11/21/23	574.60
395675	UNIVERSITY LANGUAGE	INTERPRETER-GEN ED	11/29/23	573.41
395298	INGCO INTERNATIONAL	AUG23 TRANSLATION S	11/08/23	563.20
395365	WASTE MANAGEMENT OF	CV - NOV23 SERVICE	11/08/23	560.73
395582	TITAN MACHINERY - S	PLOW COUPLER	11/21/23	557.87
395572	SCHWICKERT'S TECTA	EHS - RPZ INSPECTIO	11/21/23	555.00
395566	RUSSELL SECURITY RE	ELECTRIC DOOR STRIK	11/21/23	550.00
395368	WESTMARK PRODUCTION	DALLAS BRASS SETUP	11/08/23	550.00
395231	ODP BUSINESS SOLUTI	GRD 2 BINDERS	11/01/23	546.44
395459	SUMMIT FIRE PROTECT	VESDA INSPECTIONS	11/15/23	535.00
395629	INSTITUTE FOR ENVIR	CS - 2023 ASBESTOS	11/29/23	524.00
395408	HORIZON COMMERCIAL	POOL TEST CHEMICALS	11/15/23	521.22
395426	MACKIN EDUCATIONAL	BOOKS FOR CONCORD	11/15/23	520.20
395334	THE MUSIC MART	BAND SUPPLIES	11/08/23	518.50
395481	CITY OF EDINA - POL	FALL FEST SECURITY	11/21/23	517.50
395360	TEACHERS ON CALL, A	ELC/ECSE -SUBSTITUT	11/08/23	512.00
395603	BSN SPORTS, LLC	FOOTBALLS	11/29/23	505.95
395497	EDINA BOYS SWIM & D	9/14 STADIUM CLEANU	11/21/23	500.00
395498	EDINA BOYS XC BOOST	10/27 STADIUM CLEAN	11/21/23	500.00
395500	EDINA GIRLS CROSS C	10/18 STADIUM CLEAN	11/21/23	500.00
395499	EDINA GIRLS SOCCER	10/6 STADIUM CLEANU	11/21/23	500.00
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	500.00
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	500.00
395654	NOW MICRO INC	DOMAIN ASSISTANCE	11/29/23	500.00
395544	MCEA	FALL CONFERENCE - R	11/21/23	499.00

Check No.	Vendor	Description	Date	Amount
V19371	MARK A THONE	WAX SUPPLIES FOR SK	11/29/23	492.25
395425	LRS PORTABLES LLC	EHS UNIT 9/22-11/16	11/15/23	490.00
395578	STATE SUPPLY COMPAN	PARTS FOR 3 BOILERS	11/21/23	488.07
395185	BAYADA HOME HEALTH	SCHOOL NURSE - E.B.	11/01/23	486.00
395380	BAYADA HOME HEALTH	SCHOOL NURSE - E.B.	11/15/23	486.00
395475	BAYADA HOME HEALTH	SCHOOL NURSE - E.B.	11/21/23	486.00
395445	RAINDROP IRRIGATION	ECC-BLOWOUT IRRIGAT	11/15/23	483.34
395445	RAINDROP IRRIGATION	SV-BLOWOUT IRRIGATI	11/15/23	483.33
395445	RAINDROP IRRIGATION	CC-BLOWOUT IRRIGATI	11/15/23	483.33
395413	ISD 885 - STMA PUBL	MS CHEER COMP ENTRY	11/15/23	480.00
395329	MINNESOTA MEMORY IN	CB REPAIR PARTS	11/08/23	479.80
395196	GENERAL PARTS LLC	DESCALER FOR STEAME	11/01/23	476.42
395646	MIKE'S SEPTIC SERVI	PUMP IN CONCESSIONS	11/29/23	475.00
395483	COMMERCIAL INFRASTR	CC-INSTALL CAT 6 DR	11/21/23	470.00
395365	WASTE MANAGEMENT OF	HL - NOV23 SERVICE	11/08/23	467.92
395617	ELIZABETH POCH	921-A12XX PIANO	11/29/23	462.00
395580	THE TESSMAN COMPANY	HL - ICE MELT	11/21/23	461.00
395580	THE TESSMAN COMPANY	CV - ICE MELT	11/21/23	461.00
395580	THE TESSMAN COMPANY	CN - ICE MELT	11/21/23	461.00
395580	THE TESSMAN COMPANY	CC- ICE MELT	11/21/23	461.00
395580	THE TESSMAN COMPANY	SV - ICE MELT	11/21/23	461.00
395580	THE TESSMAN COMPANY	ECC/ND - ICE MELT	11/21/23	461.00
395472	AMSOIL INC	DW - TRANS HYD FLUI	11/21/23	458.98
395367	WEST MUSIC COMPANY	MUSIC SUPPLIES	11/08/23	453.38
395299	INSPEC INC	VV ROOF/WALLS	11/08/23	450.00
395484	CROSSTOWN MECHANICA	VV WALK-IN FREEZER	11/21/23	447.68
395460	SUMMIT INFORMATION	NETWORK ITEMS	11/15/23	444.87
395207	JERRY'S FOODS EDINA	FALL FEST DONUTS	11/01/23	440.00
395430	METRO ELEVATOR	VV - ELEVATOR REPAI	11/15/23	436.25
395281	EAST RIDGE HIGH SCH	10/28 DEBATE ENTRY	11/08/23	434.00
395459	SUMMIT FIRE PROTECT	EXTINGUISHER INSPEC	11/15/23	420.06
395305	JERRY'S PRINTING	CIRCLE MAGNETS	11/08/23	415.00
395215	MARIE FINCH-KOINUMA	FALL SHOW CONSULT	11/01/23	414.00
395492	DRAIN PRO PLUMBING	PLUGGED DRAIN	11/21/23	412.50
395386	CENTURYLINK	SV 11/01-11/30/23	11/15/23	411.18
395461	TEACHERS ON CALL, A	ELC/ECSE- SUBSTITUT	11/15/23	409.60
395520	HOGLUND BUS COMPANY	HOSES	11/21/23	405.42
395673	TUTTLE'S EAT BOWL P	11/3 FIELD TRIP	11/29/23	405.00
395240	SCHOOL SPECIALTY, L	FALL ART SUPPLIES	11/01/23	402.29
395222	MINNESOTA JUNIOR HI	23-24 VV REGISTRATI	11/01/23	400.00
395544	MCEA	FALL CONFERENCE - A	11/21/23	399.00
395369	WESTWOOD HILLS NATU	10/10-11 FIELD TRIP	11/08/23	396.00
395599	BILL CARROLL PAINTI	PAINTING RM 336	11/29/23	390.00
395621	FRESHPOINT BIX PROD	KC CV SNACKS	11/29/23	386.62
395600	BIO CORPORATION	FP0709D 7-9 FETAL P	11/29/23	385.00
395350	ROBERT B HILL CO	SALT	11/08/23	383.93
395622	FROST INC	SV - LIQUID DE-ICE	11/29/23	370.84
395622	FROST INC	ECC - LIQUID DE-ICE	11/29/23	370.84
395622	FROST INC	CV - LIQUID DE-ICE	11/29/23	370.83
395572	SCHWICKERT'S TECTA	SV - RPZ INSPECTION	11/21/23	370.00
395572	SCHWICKERT'S TECTA	BUS - RPZ INSPECTIO	11/21/23	370.00
395674	ULINE	EHS - WIRE DECKING	11/29/23	369.03
395645	MIDWEST BUS PARTS I	LIGHTS	11/29/23	366.79
395249	ALL STRINGS ATTACHE	CELLO REPAIRS	11/08/23	360.00
V19371	MARK A THONE	LOPPET HIGH INVITE	11/29/23	358.00
395344	PRAIRIE ELECTRIC CO	ELECTRIC DEMO	11/08/23	356.52
395382	BENEFIT EXTRAS, INC	OCT23 FLEX ADMIN	11/15/23	356.00
395382	BENEFIT EXTRAS, INC	NOV FLEX ADMIN	11/15/23	356.00
395588	WOLD ARCHITECTS & E	SV CRT YARD RECONST	11/21/23	355.11
395365	WASTE MANAGEMENT OF	ND - NOV23 SERVICE	11/08/23	352.47
395274	DARK KNIGHT Solutio	SEP23 CONSORTIUM FE	11/08/23	350.00
395611	DARK KNIGHT Solutio	OCT23 CONSORTIUM FE	11/29/23	350.00
395211	KIM PONCIUS	SEWING ADULT 1002-1	11/01/23	350.00
395425	LRS PORTABLES LLC	CV UNIT 9/22-11/16	11/15/23	350.00
395195	EDUCATORS BENEFIT C	ACT PARTICIPANT FEE	11/01/23	348.96

Check No.	Vendor	Description	Date	Amount
395615	ECM PUBLISHERS INC	HL BID AID - WALL R	11/29/23	345.60
395526	ISD 192 - FARMINGTO	11/3-11/4 DEBATE EN	11/21/23	345.00
395384	BSN SPORTS, LLC	EVP LOGO T-SHIRTS	11/15/23	342.50
395212	KINECT ENERGY, INC	BUS - AUG23 SERVICE	11/01/23	341.08
395476	BAYCOM INC	RADIO ANTENNA	11/21/23	340.00
395511	GILBERT MECHANICAL	ACM ROC FILES	11/21/23	337.00
395269	CINTAS CORPORATION	FIRST AID SUPPLIES	11/08/23	335.74
395603	BSN SPORTS, LLC	VB FLOOR PLATES	11/29/23	330.00
395538	LAKEVILLE NORTH PAN	12/10 DANCE INVITE	11/21/23	325.00
395581	THREE RIVERS PARK D	5/15/24 FIELD TRIP	11/21/23	324.00
395440	POW WOW GROUNDS	WILD RICE HOTDISH (	11/15/23	320.00
395565	ROSAMARIA CAMPBELL	11/7 INTERPRETING S	11/21/23	320.00
395493	DUNHAM ASSOCIATES I	ECC - PROF SERVICES	11/21/23	316.67
395493	DUNHAM ASSOCIATES I	VV - PROF SERVICES	11/21/23	316.67
395493	DUNHAM ASSOCIATES I	BUS - PROF SERVICES	11/21/23	316.66
395425	LRS PORTABLES LLC	CC UNIT 10/5	11/15/23	315.00
395513	GRAINGER	BULBS / DRILL BITS	11/21/23	314.82
395340	PARALLEL TECHNOLOGI	S2 TRAINING - L.W.	11/08/23	313.50
V19332	ALEXANDRE BELVIRE	ND FRENCH INTERN PA	11/29/23	310.00
V19370	ANAIS SUTTER	ND FRENCH INTERN PA	11/29/23	310.00
V19374	ANNABELLE VALLEE	ND FRENCH INTERN PA	11/29/23	310.00
V19357	AUDREY RIGOBERT	ND FRENCH INTERN PA	11/29/23	310.00
V19364	CAMILLE SCHMITT	ND FRENCH INTERN PA	11/29/23	310.00
V19335	CAROLINE CELSE	ND FRENCH INTERN PA	11/29/23	310.00
V19353	CLARISSE PELLERAY	ND FRENCH INTERN PA	11/29/23	310.00
V19341	CLEO HERVE	ND FRENCH INTERN PA	11/29/23	310.00
V19359	ELSA ROHAUT	ND FRENCH INTERN PA	11/29/23	310.00
V19351	EMILIE NASSEF	ND FRENCH INTERN PA	11/29/23	310.00
V19347	ESTELLE LELAN	VV FRENCH INTERN PA	11/29/23	310.00
V19360	EVA ROMARY	ND FRENCH INTERN PA	11/29/23	310.00
V19352	FATOU PAYE	EHS FRENCH INTERN P	11/29/23	310.00
V19361	FLORIAN SAGLIBENE	EHS FRENCH INTERN P	11/29/23	310.00
V19350	INES MAURY	ND FRENCH INTERN PA	11/29/23	310.00
V19345	JHEMLY LAINE	EHS FRENCH INTERN P	11/29/23	310.00
V19338	JULIEN FABRY	VV FRENCH INTERN PA	11/29/23	310.00
V19354	LAURINE QUINIOU	ND FRENCH INTERN PA	11/29/23	310.00
V19336	MAELISS DUBOIS	ND FRENCH INTERN PA	11/29/23	310.00
V19372	MARINE TRETOUT	VV FRENCH INTERN PA	11/29/23	310.00
V19365	NINON SERIN	ND FRENCH INTERN PA	11/29/23	310.00
V19330	OLIVIA ALLEMAND	ND FRENCH INTERN PA	11/29/23	310.00
V19356	PAULINE RAPHEL	ND FRENCH INTERN PA	11/29/23	310.00
V19375	ROSETTA WICART	ND FRENCH INTERN PA	11/29/23	310.00
V19346	SAHRA LAVIGNE-JOST	ND FRENCH INTERN PA	11/29/23	310.00
V19373	VALENTIN TRUCHAT	ND FRENCH INTERN PA	11/29/23	310.00
V19349	VICTOR LORAIN	ND FRENCH INTERN PA	11/29/23	310.00
395240	SCHOOL SPECIALTY, L	FALL ART SUPPLIES	11/01/23	308.66
395226	MPS-SPECIAL SCHOOL	28 ENGLISH MPSI FOR	11/01/23	308.00
395187	BSN SPORTS, LLC	BTRACK EQUIP COACH	11/01/23	305.00
395378	APPLE VALLEY HIGH S	9/8 VBALL TOURNAMEN	11/15/23	300.00
395261	BEYOND THE NOTES MU	2023 ENSEMBLE ENTRY	11/08/23	300.00
395397	ESTR PUBLICATIONS L	TRS RATING SCALE	11/15/23	300.00
395519	HOBY-HUGH O'BRIAN Y	HOBY REGISTRATION -	11/21/23	300.00
395527	ITSAVVY LLC	SCREEN DEDUCTIBLES	11/21/23	300.00
395427	MAPLE GROVE HIGH SC	9/9 JV VBALL ENTRY	11/15/23	300.00
395330	MINNESOTA STATE BAR	23-24 MOCK TRIAL PR	11/08/23	300.00
395445	RAINDROP IRRIGATION	ATHL-BLOWOUT IRRIGA	11/15/23	300.00
395544	MCEA	FALL CONFERENCE - P	11/21/23	299.00
395386	CENTURYLINK	VV 10/28-11/27/23	11/15/23	293.70
395390	CORNWELL- MATTHEW T	IMPACT BARE TI	11/15/23	289.16
395196	GENERAL PARTS LLC	VV - PRE-SPRAY VALV	11/01/23	286.33
395600	BIO CORPORATION	SHIPPING/HANDLING	11/29/23	285.68
395644	MENARDS - EDEN PRAI	SHED REPAIR SUPPLIE	11/29/23	280.12
395662	RUSSELL SECURITY RE	ADJUST ADA DOOR	11/29/23	280.00
395411	ISD #112 - CHASKA H	10/21 VBALL VARSITY	11/15/23	275.00
395232	OLYMPIC COMMUNICATI	ECC TROUBLESHOOTING	11/01/23	275.00

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

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

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

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

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

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

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

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

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

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

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

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

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

IV.G. Electronic Fund Transfers - November 2023



Board Meeting Date: 12/22/2023

Title: Electronic Fund Transfers – November 2023

Type: Consent

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

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

Recommendation: Authorize the electronic fund transfers as presented for the month of November 2023, in the amount of \$8,242,174.

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

Attachment(s):

1. Electronic Fund Transfers – November 2023

Electronic Transfers

FOR THE MONTH ENDED NOVEMBER 30, 2023

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

IV.H. Gifts & Bequests - November 2023



Board Meeting Date: 12/22/2023

Title: Gifts & Bequests – November 2023

Type: Consent

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

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

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

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

Attachments:

1. Gifts & Bequests – November 2023

Gifts & Bequests

FOR THE MONTH ENDED NOVEMBER 30, 2023

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

IV.I. 2024 Highlands Elementary Exterior Wall
Repair Project



Board Meeting Date: 12/22/2023

Title: 2024 Highlands Elementary Exterior Wall Repair Project

Type: Consent

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

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

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

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

Attachments:

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



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

November 14, 2023

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

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

Dear Mr. Hamilton:

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

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

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

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

Sincerely,

INSPEC

Gavin Grady, EIT, BECxp
Project Manager

GG/bap

Enclosure: Bid Tab Results

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

Chicago

Milwaukee

Minneapolis

www.inspec.com

BID TABULATION		Preliminary Bid Tabulation - Bids are Contingent Upon Further Review		
OWNER:	Edina Public Schools			
PROJECT:	2024 Exterior Wall Repairs at Highlands Elementary School			
BID DATE / TIME:	November 14, 2023 at 10:00 AM	Project No. 215646		

[illegible]

IV.J. Facility Rental Rates

IV.K. Boys Volleyball



Board Meeting Date: 12/22/23

Title: Boys Volleyball

Type: Consent

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

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

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

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

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

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

Attachments:

- [SAAC Meeting Minutes](#)

IV.L. Student Support Services Agreements

IV.L.1. Strategic Staffing Solutions



Board Meeting Date: December 22, 2023

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

Type: Consent

Presenter(s): Jody Remsing

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

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

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

Attachments: Contract with Intermediate District 273 Strategic Staffing Solutions.

Strategic Staffing Solutions

Service Agreement

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

Witnessed:

I The LEA, hereby agrees to:

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

II The Licensed Special Education Consultant hereby agrees to:

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

III The LEA and Provider hereby mutually agree:

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

IV Term of Agreement:

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

V Non-Competition:

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

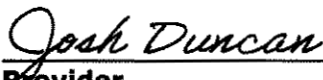
VI Nondiscrimination:

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

VII Indemnification:

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

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



Provider
Josh Duncan
Managing Director
Strategic Staffing Solutions



LEA
Edina Public Schools

V. **Action**

V.A. Proposed 2023-2025 Collective Bargaining
Agreement Between Independent School District 273
and Education Minnesota/Edina



Board Meeting Date: December 22, 2023

TITLE: Proposed 2023-2025 Collective Bargaining Agreement Between Independent School District 273 and Education Minnesota/Edina

TYPE: Action

PRESENTER(S): Sonya Sailer, Director of Human Resources; Mert Woodard, Director of Finance and Operations

BACKGROUND: The School District's teachers have ratified a tentative agreement for a two-year contract effective July 1, 2023 through June 30, 2025. The proposed terms and conditions of employment are reflected in the attached agreement with underlined font used to represent new language and strikethrough font used to show language that will be removed from the contract as a part of the tentative agreement. Changes are shaded in yellow. Highlights of the proposed agreement include:

1. Step advancement for eligible teachers in both years of the agreement.
2. An updated salary schedule to provide more competitive salaries in comparison to similarly situated districts in the first year of the agreement and a two (2) percent improvement to the schedule in the second year of the agreement.
3. Two additional steps added to the salary schedule to recognize the District's most senior teachers: Steps 25 and 30.
4. A two and one-half (2.5) percent increase to the District's contribution towards health and dental insurance as of January 1, 2024 and a four and one-half (4.5) percent increase as of January 1, 2025.
5. An October 1, 2023 sunset date was added to the severance provision.

The two-year total package for this proposed agreement is \$152,461,451, which represents an increase of \$9,486,135. Using the Minnesota School Board Association's costing formula, the two-year percentage increase is 11.27%. This amount is within the School Board's financial parameters for this collective bargaining agreement. Superintendent Stanley supports the recommendation.

RECOMMENDATION: Approved the proposed 2023-2025 collective bargaining agreement.

ATTACHMENTS:

1. DRAFT underlined/strikethrough version of proposed 2023-2025 EME agreement.
2. Final clean copy of proposed 2023-2025 EME agreement.



MASTER AGREEMENT
INDEPENDENT SCHOOL DISTRICT NO. 273
EDINA, MINNESOTA
AND
EDUCATION MINNESOTA/EDINA
JULY 1, 2023 THROUGH JUNE 30, 2025



Table of Contents

1. INTRODUCTION	8
1.01 Master Contract	8
1.02 Preamble	8
1.03 Recognition	8
1.04 Rights and Privileges of the Union	9
1.04.1 Released Time for Union Activities	9
1.04.2 Use of Facilities	10
1.04.3 Teacher Requests for Assignments	10
1.04.4 Assignments and Transfers	10
1.04.5 Board Agendas	10
1.05 Management Rights	10
1.05.1 Authority of the Employer	10
1.05.2 Provisions Contrary to Law	10
1.06 Teachers' Duties and Responsibilities	11
Basic Duties	11
1.07 Definitions	11
1.08 Employee Rights	11
1.08.1 Fair Employment Practices	11
1.08.2 Personnel Files	12
1.08.3 Teacher Discipline	12
1.09 Meet and Confer	12
2. SALARIES AND RELATED ITEMS COMPENSATION	12
2.01 Individual Teacher Contracts	12
2.02 Salary Schedules	12
2.03 Status of Salary Schedules	13
2.04 Pay Periods	13
2.05 Credit for Outside Experience	13
2.06 Increases in Salary	13
2.06.1 Training	13
2.06.2 Training Requirements for Basic Salary Adjustment for Teachers	14
2.06.3 Requirements for Credit Approval	14

2.06.4	Tuition Reimbursement	15
2.06.5	Career and Technical Education (CTE) Teachers.....	15
2.07	Full Year Credit for Purposes of Step Advancement.....	16
2.08	Payroll Deduction – Dues Check Off.....	16
2.9	Tax-Sheltered Annuities	16
2.10	In-District Travel.....	17
2.11	Retirement.....	17
2.12	Early Retirement Incentive Payment	17
2.12.1	Eligibility	17
2.12.2	Early Retirement Incentive Payment Schedule and Distribution	18
2.12.3	Early Retirement Incentive Application	18
2.13	Employer Contribution Toward Hospitalization-Medical Insurance.....	19
2.13.1	Employer Contribution Toward Hospitalization-Medical.....	19
	Insurance, Employed Prior to July 1, 2011.....	19
2.13.2	Employer Contribution Toward Health Reimbursement Account, Employed On or After July 1, 2011	20
	Teachers hired after July 1, 2011 are not eligible for the retiree health insurance.....	20
2.13.3	Employer Contribution to Health Reimbursement Account for	20
	Teachers Having a Basic Leave Accrual in Excess of 150 Days	20
2.14	Wellness Center Usage	20
2.15	Differential for Multi-Grade and Multi-Department Assignments	20
2.16	Licensed Independent Clinical School Social Worker (LICSW)	21
2.17	National Certifications.....	21
3.	LEAVES OF ABSENCE.....	22
3.01	Basic Leave Allowance.....	22
3.01.1	Disability Leave.....	22
3.01.2	Disaster Leave – Sick Leave Pool	23
3.01.3	Family Illness or Bereavement Leave.....	25
3.01.4	Bereavement Leave.....	25
3.01.5	Personal Leave	26
3.01.6	Religious Holiday Observance Leave.....	26
3.01.7	Additional Personal Leave	27

3.02	Compensatory Time.....	27
3.02.1	Guidelines	27
3.02.2	Approved Uses for Compensatory Days	28
3.02.3	Unapproved Activities for Earning Compensatory Days.....	28
3.03	Professional Leave	28
3.04	Workload Relief Days	28
3.05	Sabbatical Leave.....	29
3.05.1	Sabbatical Leave Candidate Selection	30
3.05.1.1	Selection Criteria	31
3.05.2	Sabbatical Leave Salaries	32
3.05.3	Changes in Training Level.....	33
3.06	Long Term Extended Leaves of Absence Without Pay.....	33
3.06.1	Career Change Leave of Absence.....	34
3.07	Parental Leave.....	35
3.07.1	Parental Leave Without Pay	35
3.07.2	Parental Leave with Pay	35
3.07.3	Parental Leave for Adoption	36
3.07.4	Other Parental Leave Provisions	36
3.08	Judicial Leave	37
3.09	Leave for Holding Public Office	37
3.10	Military Leave.....	37
3.11	Selective Service Physical Examination	37
3.12	Non-Instructional Positions for Teachers	37
3.13	Superintendent Discretionary Leave	38
3.14	Shared Contracts.....	38
4.	INSURANCE	38
4.01	Group Insurance Policies.....	38
4.02	Life Insurance and Accidental Death and Dismemberment Insurance.....	39
4.03	Income Protection Insurance	39
4.04	Hospitalization-Medical Insurance.....	40
4.05	Hospitalization-Medical-Dental Insurance	41
4.05	Dental Insurance	41

4.06	Liability Insurance	41
5.	Duty Days & Hours WORKING CONDITIONS	42
5.01	Duty Days	42
5.01.1	Newly-Hired Teachers	42
5.01.2	Flexible Delivery of Professional Development	42
5.01.3	Stretch Calendar	43
5.01.4	Parent Communication and Conferences	43
5.02	Salary Deduction and Pay	43
5.03	Legal Holidays, and Emergency Closings, and e-Learning Days	44
5.04	Hours of Employment	44
5.04.1	Changes in Days and Hours	44
5.04.2	Hours of Employment: Online Learning	45
5.05	Preparation Time	45
5.06	Duty-Free Lunch Period	45
5.06.1	Teachers Assigned to More Than One Building	45
5.07	Supervisory Responsibilities	45
5.07.1	Records Maintenance	46
5.08	Secondary School Advisory	46
	Section 5.10 Flexible Duty Days for Licensed School Nurses	47
	Section 5.11 Support for Construction and Relocation Related Tasks	47
6.	UNREQUESTED LEAVES OF ABSENCE	48
6.01	Purpose	48
6.02	Seniority Date	48
6.03	Seniority List	48
6.03.1	New Licenses	48
6.03.2	Licenses	49
6.04	Seniority List Preparation	49
6.05	Unrequested Leaves of Absence	49
6.06	Bumping Rights Procedures	50
6.07	Status While on Leave	50
6.08	Recall	50

6.08.1	Involuntary Transfer of Senior Teachers	51
6.09	Termination of Rights.....	52
6.10	Probationary Period	52
6.11	Teachers on Unrequested Leave Serving as Long Term Substitutes	52
7.	EXTRA DUTY, EXTRA SERVICE, EXTRACURRICULAR.....	53
7.01	Extra Duty and Extra Service Assignments.....	53
7.02	Extracurricular Assignments	53
7.03	Extracurricular Salary Schedules.....	53
7.04	Extra Service and Extra Duty Salary Schedules	53
7.05	Extracurricular Study Committee.....	53
8.	HOURLY-PAID TEACHERS.....	54
8.01	Provisions Applicable to Hourly-Paid Teachers	54
8.01.1	Roster of Hourly-Paid Teachers	54
8.01.2	Leave Allowance.....	54
8.01.3	Limitations	55
8.02	Provisions Applicable to Hourly-Paid Teachers	55
8.02.1	Compensation	55
8.02.2	Hospitalization-Medical-Dental Insurance.....	55
8.02.3	In-service Requirements	55
8.02.4	Seniority List for Hourly-Paid Teachers	56
8.02.5	Unrequested Leave of Absence	56
8.02.6	Other Provisions of the Agreement.....	57
9.	GRIEVANCE PROCEDURE.....	57
9.01	Definition.....	57
9.02	Procedure	57
10.	LONG-TERM SUBSTITUTE TEACHERS	59
10.01	Definition.....	59
10.02	Compensation	59
10.03	Hospitalization-Medical-Dental Insurance	59
10.04	Leave Allowance	59
10.05	Long-term Substitute Seniority List	59

10.06	Limitations	60
10.07	Other Applicable Provisions of the Agreement	60
11.	MISCELLANEOUS.....	60
11.01	External Education Organizations	60
11.02	Study Hall Supervision	60
11.03	Open Enrollment for School-Aged Children of Teachers	61
12.	DURATION AND RENEGOTIATION OF AGREEMENT.....	61
12.01	Term of Agreement.....	61
12.02	Effect of Agreement	61
12.03	Termination or Modification	61
12.04	Publication of the Agreement.....	61
13.	DOCUMENT AUTHORIZATION	61
	APPENDIX A: 2023-2024 SALARY SCHEDULE.....	63
	APPENDIX B: 2024-2025 SALARY SCHEDULE.....	64
	APPENDIX C: EXTRACURRICULAR SALARY SCHEDULE.....	65
	APPENDIX D: EXTRA SERVICE SALARY SCHEDULE.....	68
	APPENDIX E: HOURLY RATES.....	70

1. INTRODUCTION

1.01 Master Contract

This Agreement is made and entered into by and between INDEPENDENT SCHOOL DISTRICT NO. 273, City of Edina, Hennepin County, Minnesota, ("Employer") or ("District"), and the EDUCATION MINNESOTA/EDINA ("Union").

1.02 Preamble

At Edina Public Schools, the District and Union share a commitment to ensure a workforce that reflects the multiple lived experiences of our students. This commitment is inseparable from our vision, mission, core values, and long tradition of defining excellence. We are unified in our belief that fostering a culture where diverse perspectives are valued is essential to achieving our shared goals.

Recognizing that providing quality education is the paramount aim of the Employer and the Union and that the character of such education depends largely upon the quality and morale of the teaching service, we hereby declare:

WHEREAS, the Union recognizes that the Employer, under law, has the final responsibility for establishing policies for the district, provided that such rights and responsibilities are exercised by the Employer in conformity with the provisions of this Agreement;

WHEREAS, the Employer recognizes that teaching is a profession;

WHEREAS, the laws of the State of Minnesota authorize teachers and employers to negotiate in good faith for the purpose of reaching mutual agreement concerning terms and conditions of employment as defined in Minn. Stat. § 179A of the Public Employment Labor Relations P.E.L.R.A. Act of 1971, as amended, ("PELRA"); and

WHEREAS, the Employer and Union desire to incorporate their understandings into a written agreement in the belief that such action is in the best interests of the residents of the school district, the students attending school, the Employer and the teachers represented by the Union;

NOW THEREFORE, in consideration of the following mutual covenants, the Union and the Employer hereby agree as follows:

1.03 Recognition

The Employer recognizes the Union as the sole and exclusive bargaining representative for all teachers; long-term substitute teachers (substitute teachers who replace the same teacher for more than 30 duty days); and other personnel included in the appropriate unit as defined by Minn. Stat. § 179A.03, Subd. 18, of PELRA. This representation

excludes the superintendent, assistant superintendents, principals, assistants to the principals, directors, EAC coordinators, consultants, administrative assistants, supervisors, trainees, and confidential or supervisory employees as defined in PELRA. The term "teacher" refers to all professional employees represented by the Union in the bargaining or negotiating unit as defined above.

The Employer will provide by October 1 of each school year a list in electronic form to the union the names, address, telephone numbers, e-mail address, full-time equivalency ("FTE") status, worksite locations and assignment of all eligible bargaining unit members employed and shall keep that list current by notifying the Union of additions and deletions as they occur.

The Employer agrees not to negotiate or meet and confer with any teachers' organization other than the Union so long as the Union is the duly authorized, exclusive bargaining agent of the District's teachers.

1.04 Rights and Privileges of the Union

1.04.1 Released Time for Union Activities

During the period covered in this Agreement the Union is allowed up to twenty (25) days annually to be used by teachers who are officers or agents of the Union at the discretion of the Union. The Union agrees to notify the Superintendent or designee, no less than 48 hours in advance of the date for intended use of the Union leave. The cost of substitutes for 18 of the days used is borne by the Employer. Costs thereafter are borne completely by the Union.

The Union President receives a leave of absence from the 1.0 FTE teacher position that is paid by the District as described in this section. The Union will reimburse the District for one-half of this paid leave of absence (salary and benefits). The District will provide an itemized bill to the Union by May 31 for one-half of the Union's president's actual salary and benefits. The reimbursement will be paid by June 30 for actual salary and benefits of the release time. The Union agrees to notify the District in writing before May 1 of each year as to who this individual will be for the following school year.

The District agrees to provide office space for the Union, for use by its President And other elected officers to conduct the business of the Union, including:

1. A minimum of a desk, desk chair, phone, and file cabinet;
2. the Union will be responsible for providing technology (excluding the telephone) used in the office;
3. The District and Union agree that Union materials in the office will be treated as confidential Union property. The office will have a lock, and access will be limited to Union officers and District custodial employees performing routine maintenance; and
4. Either party may cancel its participation regarding access to the office by providing notice of cancellation a minimum of 60 calendar days prior to the

date of cancellation.

1.04.2 Use of Facilities

The Union has the right to use District buildings and facilities in accordance with the District's policies, rules and regulations, provided such use does not interfere with normal District activities or functions. The Union has the right to use District mailboxes and email for Union business. The Employer reserves the right to assess charges for additional custodial and operational expense beyond normal maintenance costs resulting from this use.

1.04.3 Teacher Requests for Assignments

Each teacher may submit to the Employer, in writing, any requests or preferences for teaching assignments for the following school year, in accordance with established staffing procedures. Requests or preferences may refer to a specific assignment open for the following year but may also take the form of a request for a particular type of assignment.

1.04.4 Assignments and Transfers

The ~~District Employer~~ reserves the right to establish policies and procedures by which teachers are assigned and transferred. Disputes over the interpretation or application of these policies is subject to final and binding arbitration as established by this Agreement.

1.04.5 Board Agendas

The ~~District Employer~~ shall provide to the Union President access to board agendas and minutes at the same time and manner they are provided to board members.

1.05 Management Rights

1.05.1 Authority of the Employer

State laws have vested in the Employer the full authority to manage, control and direct the operation of the ~~school d~~District, and to adopt, modify or repeal policies, rules and regulations for the ~~d~~District. All such authority of the ~~District Employer~~ continues unimpaired, except as limited by a specific provision of this Agreement.

1.05.2 Provisions Contrary to Law

Any portion of this Agreement that violates any provision of state or federal laws, are null and void and without force and effect. The provisions of this Agreement are severable, and if any provision hereof or the application of any such provision under any circumstances is held invalid, it does not affect any other provision of this Agreement or the application of such provision under other circumstances. The ~~District Employer~~ and the Union agree to mutually amend any provision of this Agreement as necessary to

comply with federal or state laws.

1.06 Teachers' Duties and Responsibilities

Basic Duties Teachers will teach in places, grades or subjects as designated by the District Employer and for which they are licensed. Teachers perform all teaching and related services as directed by the District Employer, use instructional materials as are approved by the District Employer, and observe all policies, rules and regulations as established from time to time by the District Employer. Before the end of the school year, each building administration will attempt to notify, in as far as is administratively feasible, returning teachers of their tentative teaching assignment for the succeeding school year.

Teachers will attend and participate in institutes, conferences, and meetings required by the District Employer. The provisions of this section will not be inconsistent with the terms and conditions of other sections of this Agreement.

1.07 Definitions

The following definitions are applicable to terms used in this Agreement:

Teacher A The term "teacher" is means any person employed by the District Employer in a position defined as a teacher under PELRA for which such person must be licensed by Professional Educator Licensure Board ("PELSB") excluding the superintendent, assistant superintendents, principals, assistants to the principals, directors, EAC coordinators, consultants, administrative assistants, supervisors trainees, and all confidential or supervisory employees.

Duty Day A "Duty Day" is a day a teacher is required by contract to perform basic duties.

Other Terms Other terms not specifically defined herein have the meanings given them under PELRA.

1.08 Employee Rights

1.08.1 Fair Employment Practices

The District Employer undertakes and agrees that it will not directly or indirectly discourage, deprive or coerce any rights conferred by the PELRA or other state or federal laws. The District Employer will not discriminate against any teacher with respect to hours, salaries, terms or conditions of employment, by reason of membership in the Union, participation in any activities of the Union or collective professional negotiations with the District Employer, or institution of any grievance, complaint or proceeding under this Agreement, or otherwise with respect to any terms or conditions of employment.

The parties agree that there will be no discrimination against any teacher by reason

of protected class (e.g., race, color, creed, religion, ethnicity, marital status, age, sex, sexual orientation, gender identity, disability, familial status, status with respect to public assistance, or national origin), and that the provisions of this Agreement are applied in a manner that is not arbitrary, capricious, or discriminatory.

1.08.2 Personnel Files

Teachers may request a copy of all evaluative material generated within the District and have recourse through the grievance procedure to purge false or misleading information. The District Employer may charge teachers the cost to make these copies.

1.08.3 Teacher Discipline

No teacher will be disciplined without just cause.

1.09 Meet and Confer

The District Employer and the Union mutually recognize that PELRA provides for the establishment of procedures whereby the parties have the obligation to meet and confer on the District's educational policies and on matters relating to employment.

The parties agree to establish a meet and confer committee that meets at the request of either party at a mutually agreeable time to consider any matter subject to the meet and confer process under PELRA, but no less often than once every four months.

2. SALARIES AND RELATED ITEMS COMPENSATION

2.01 Individual Teacher Contracts

All probationary teachers are employed by written contract, which will be signed by the teacher and by the Chairperson and Clerk of the Board of Education. Each probationary teacher is compensated according to the terms of the individual contract. Compensation is consistent with the specific terms and conditions of this Agreement. All continuing contract teachers shall receive an annual notice of compensation by November 15, unless a new Agreement has yet to be ratified. In this case, teachers will receive the annual notice of compensation within sixty (60) days of Agreement ratification. The notice of compensation will be consistent with the terms and conditions of this Agreement.

2.02 Salary Schedules

The salaries set forth in Appendices A and B (which are attached hereto and made a part of this contract) are effective as of July 1, 2021 2023, and until June 30, 2023 2025. Salary schedules apply to the performance of basic duties for one hundred eighty-four (184) days, as specified in Section 5.01, during each of the above contract years. Part-time teachers contracted to work less than the full-time duty day or less than the full number of duty days in the work year will be paid pro-rata from these salary schedules.

2.03 Status of Salary Schedules

The salary schedules set forth in this contract are not, and will not be construed to be, a part of the individual contract or continuing contract of any individual teacher. These salary schedules expire as of June 30, ~~2023~~ 2025.

2.04 Pay Periods

The teacher has the option of ~~nineteen (19)~~ or ~~twenty-four (24)~~ pay periods per year. Probationary teachers must state the choice when individual contracts are signed, or by May 1 of the prior fiscal year when negotiations have not been completed prior to that date. Continuing contract teachers must notify the business office by May 1 of the prior fiscal year if they want to change their payment option.

2.05 Credit for Outside Experience

Initial placement on the salary schedule is as mutually agreed upon by the teacher and the ~~District Employer~~.

Teachers whose Edina experience is interrupted by military service will be given experience credit on the salary schedule upon their return for the time spent in such service.

2.06 Increases in Salary

2.06.1 Training

Salary adjustments for increased training are made twice each year. The first adjustment is made during November and based upon credits and degrees completed prior to September 1. Requests for adjustments in November must be filed on or before October 15 in order to be considered. Upon approval of a November adjustment, the applicable salary increase for a full contract year includes retroactive pay to the beginning of the year and the new pay rate will be paid over the remaining pay periods.

The second adjustment is made during April and based upon credits and degrees completed prior to February 1. Requests for adjustments in April must be filed on or before March 15 be considered. Upon approval of an April adjustment, one-half (1/2) of the full year salary increase will include a retroactive payment from the mid-point of the school year and the new pay rate will be paid over the remaining periods. In the event that an official transcript from the higher education institution where the credits were earned is unavailable in time to meet the October 15 deadline, the leader of Human Resources ("Human Resources") may extend the October 15 deadline for up to ~~thirty (30)~~ days upon receipt of proof of credits earned that Human Resources determines to be acceptable. Requests for salary adjustments must be accompanied by a transcript of credits earned since the last adjustment was made.

2.06.2 Training Requirements for Basic Salary Adjustment for Teachers

Training Level	Description
BA BA+15	A bachelor's degree issued by an institution approved by the North Central Association or an equivalent regional accrediting association. Exceptions to accreditation will be granted only with the approval of Human Resources.
BA+30 BA+45	Thirty (30) Quarter Hours or twenty (20) Semester Hours . Placement will be authorized with the approval of Human Resources. Prior approval of the training program is strongly recommended.
MA MA+15	A master's degree issued by an institution approved by the North Central Association or an equivalent regional accrediting association
MA+30 MA+45	A master's degree plus thirty (30) quarter hours or twenty (20) semester hours . * Placement will be authorized with the approval of Human Resources. Prior approval of the training program is strongly recommended.
MA+60 Educational Specialist Doctorate SPEC DR	An educational specialist degree or doctorate degree issued by an institution approved by the North Central Association or an equivalent regional accrediting association. New placements for educational specialist and doctorate degrees will be restricted to degrees earned in education majors or programs germane to a teacher's assignment. A master's degree plus sixty (60) quarter hours or forty (40) semester hours . Placement will be authorized with the approval of Human Resources. Prior approval of the training program is strongly recommended.

*Use of Prior Credit: Credits not required for the master's degree may, with the approval of the Human Resources Department, be applied to lane changes beyond the master's degree, even though such credits were earned prior to the granting of the degree.

2.06.3 Requirements for Credit Approval

Admittance to the graduate school of an institution approved by the North Central Association, or an equivalent regional accrediting association, is a prerequisite to the acceptance of salary schedule credit for graduate work. The following exceptions to this requirement are authorized:

1. Credits at the graduate level may be approved without admittance to a graduate school; however, the course must be eligible to count toward a graduate program at that institution.
2. Undergraduate credits may be approved when requested by the **District Employer** for the good of the District. This request may be initiated by the teacher.
3. Credits may be approved for salary schedule purposes upon the completion of District organized professional growth classes that take place outside the

duty day. One quarter credit may be approved for the successful completion of workshops of at least ten (10) hours, and two (2) quarter credits may be approved for the successful completion of workshops of at least twenty (20) hours. Partial credit will not be given for workshops of less than ten (10) or twenty (20) hours. Teachers must receive certification of completion of the course requirements to receive credit. Teachers receiving credit will not receive any other hourly remuneration for the classes. A maximum of six (6) credits earned under this paragraph may be allowed per salary lane change.

4. Any other exceptions to the requirements listed in this section must be approved in advance by Human Resources.

Acceptance of credit work for salary schedule purposes must be certified by an official transcript from an accredited institution.

Teachers may only receive a salary adjustment based upon credits taken during paid release time from their duty day provided they received prior approval of the Human Resources.

Credit work certified for salary schedule purposes is in the teacher's major or minor field, or with the approval of Human Resources, in a related educational field. Programs specifically leading to degrees in other professional fields, including but not restricted to law and medicine, will not be approved for salary schedule placement purposes.

Social workers, without a Bbachelor's Ddegree in social work and whose master's degree required fifty (50) or more semester credits, will be granted fifteen (15) quarter credits beyond the MA master's degree level for the purposes of lane advancement.

2.06.4 Tuition Reimbursement

When the District Employer requests a teacher to take a specific course or courses from an academic institution, the District Employer will reimburse the teacher for tuition costs. The Superintendent will notify the teacher in writing of the specific course or courses requested by the District for which the teacher will be reimbursed. This request may be initiated by the teacher. Credits reimbursed in this manner will only be utilized for placement on the teachers' salary schedule with the prior approval of Human Resources.

2.06.5 Career and Technical Education (CTE) Teachers

With District preapproval, teachers of vocational and CTE courses may use college or university credits required to obtain vocational/CTE licensure towards a salary lane change beyond the master's degree lane. If a teacher has already advanced to the maximum educational lane on the salary schedule, then they can request payment and/or reimbursement for tuition and books required to obtain vocational/CTE licensure. Whether to approve the teacher's request for tuition and books is determined by the District in its sole discretion.

2.07 Full Year Credit for Purposes of Step Advancement

Any teacher who works more than half the duty hours (defined as **seven hundred thirty-six (736)** of **one thousand four-hundred seventy-two (1472)**) in any school year will be given one **(1)** full year of credit for the purpose of step movement on the teachers' salary schedule. Any teacher who serves less than half the duty hours in any school year **are is** allowed to accumulate these duty hours for the purposes of this provision. When the cumulative number of duty hours exceeds half the duty hours, as defined above, during any school year, the teacher is credited with one **(1)** full year of credit beginning with the start of the next school year. The teacher will then begin accumulating, from zero, additional duty hours toward the next "Full Years Credit" with the start of the next school year.

2.08 Payroll Deduction – Dues Check Off

Any teacher may authorize deductions from regular pay for membership dues in the Union. Additionally, a teacher may authorize deductions from regular pay for political action committee contributions; deductions must be authorized in writing. Requests for membership dues deductions must be received in writing by the business office and **will** continue in effect from year to year unless **revoked between June 1 and September 1 for the following contract year the District receives written notice from the Union President that a teacher has canceled their authorization.** Pursuant to such authorization, the **D**istrict deducts a proportionate amount of dues from each paycheck the teacher receives during the contract year. **The Union shall indemnify and hold the District harmless for the deductions made under this authorization.**

2.9 Tax-Sheltered Annuities

The **District Employer** supplements the Minnesota Teachers' Retirement Association Program through a tax-sheltered annuity program. The District matches individual contributions to the annuity fund as follows:

Placement	District Match to Employee Teacher Contribution
Step A and Step B	All BA levels lanes : Are not eligible to participate. MA levels lanes and above: 1.5 % of basic salary.
Step C and above	All lanes : Two percent of basic salary.

To become a carrier under the District's tax-sheltered annuity program, a company must enroll a minimum of **twenty (20)** employees. Any removal of an approved carrier from the list of approved carriers must be mutually agreed to by the **District Employer** and the Union. The scheduled deadline date for the designation of a 403(b) or 457 deferred compensation carrier and the amount of the employee contribution is the first Friday of December. For a teacher who changes training levels during the school year, the appropriate increase to the **District's Employer's** matching amount will be contributed to the teacher's designated tax-sheltered annuity.

Eligibility While on Leave or Temporarily Employed

1. Temporary Employees Teachers temporarily employed are not eligible to participate in the tax-sheltered annuity program.
2. Sabbatical Leave Teachers on sabbatical leave are eligible to participate in the tax-sheltered annuity program.
3. Military Leave Teachers on military leave are not eligible to participate in the tax-sheltered annuity program, except as provided for in Minn. Stat. § 192.26.
4. Medical Leave Teachers on medical leave are not eligible to participate in the tax-sheltered annuity program.
5. Long Term Leave of Absence Without Pay Teachers on long term leave of absence without pay are not eligible to participate in the tax-sheltered annuity program.

2.10 In-District Travel

The rate of reimbursement for teachers whose regular teaching assignments requires interschool travel within a duty day is at a rate uniformly established for all edDistrict employees in accordance with appropriate I.R.S. rules.

2.11 Retirement

Teachers who retire and meet the eligibility requirements of Minn. Stat. § 471.61, subd. 2b are eligible to continue indefinitely, at their own expense, participation in the District's group health and dental plan. These teachers may also continue, at their own expense, participation in the District's group life insurance plan, to the extent and for the duration permitted by the terms of the insurance plan. Upon becoming eligible for Medicare benefits, in order to continue on the District's health insurance benefits, the retired teacher must purchase a Medicare supplement policy directly through the hospitalization-medical insurance carrier. Payment for this coverage must be paid directly to the carrier.

2.12 Early Retirement Incentive Payment

2.12.1 Eligibility

A teacher hired before October 1, 2023, Any teacher who has reached age fifty (50) and who has worked a minimum of fifteen (15) full years, as defined in section 2.07 of the Agreement, in the Edina School District and who elects to voluntarily retire at the end of any academic year is eligible for a payment equivalent to one hundred fifty (150) days of basic salary based on the last year of employment.

For part-time teachers, payment will be pro-rated based on the teacher's full-time equivalent in the teacher's last year of employment.

Teachers on an extended leave of absence, career change leave of absence, or long-

term leave of absence without pay cannot achieve eligibility for any payments under Article 2 during the term of their leave of absence. To be eligible for any of the payments provided in Article 2, a teacher must have: 1) met all eligibility criteria to receive such payment(s) prior to beginning their leave of absence; or 2) returned from their leave of absence and taught in the District for a minimum of one (1) school year. This requirement does not apply to a teacher on an approved disability/ medical leave.

2.12.2 Early Retirement Incentive Payment Schedule and Distribution

An eligible teacher who retires will receive the early retirement incentive payment (one hundred fifty (150) days of basic salary) divided into two separate accounts: (1) one payment into the Health Care Savings Plan (twenty-five (25) percent of the early retirement incentive payment); (2) three payments into the 403(b)/457 account established by the teacher (seventy-five (75) percent of the early retirement incentive payment).

Below is how the early retirement incentive payment will be deposited into the specified accounts: Health Care Savings Plan ("HCSP"): For all eligible employees, the Employer deposits one lump sum, which is twenty-five (25) percent of the early retirement incentive payment, into the teacher's account with the Minnesota State Retirement System's Health Care Savings Plan.

Payment Date	HCSP Amount
Prior to June 30 th of Retirement Year	25% of early retirement incentive payment

403(b)/457 Account Established by Teacher: For all eligible teachers, the District Employer shall deposit three equal payments, which total seventy-five (75%) percent of the early retirement incentive payment, into the 403(b) account established by the teacher.

Payment Date	403(b)/457 Amount
July 20 th 1 st yr	1/3 of 403(b) payment
July 20 th 2 nd yr	1/3 of 403(b) payment
July 20 th 3 rd yr	1/3 of 403(b) payment

2.12.3 Early Retirement Incentive Application

Applications for early retirement incentive payment for retirement at the end of the academic year must be submitted to the Human Resources Department by February 1. The retiring teacher must provide the District with account information for the teacher's 403(b)/457 for the deposits to be made. In lieu of the early retirement incentive payments provided in this Section 2.12, a teacher may elect to receive early retirement incentive payments for which the teacher has qualified under the terms of any contract covering another bargaining unit within the ad District. If a retired teacher dies before all or a portion of the early retirement incentive has been disbursed, any balance remaining is paid to a

named beneficiary or, lacking same, to the deceased's estate.

2.13 Employer Contribution Toward Hospitalization-Medical Insurance

2.13.1 Employer Contribution Toward Hospitalization-Medical Insurance, Employed Prior to July 1, 2011

A teacher (as defined by PELRA) who: (1) was employed as a teacher by the District before July 1, 2011 (does not include substitute teachers unless assigned for the duration of the entire school year to replace a regular teacher on a leave of absence); (2) has been assigned by the District to regularly work at least thirty (30) hours per week for a minimum of fifteen (15) full years as defined in section 2.07 (meaning works at least seven hundred thirty-six (736) hours of one thousand four-hundred seventy-two (1,472) hours required for a full-time teacher); and (23) is eligible for and receives an early retirement incentive payment under Section 2.12 of this Agreement; and (4) is enrolled in the District's hospitalization-medical insurance plan at the time of their retirement is also eligible for an Employer contribution toward the District's Employer's hospitalization-medical insurance plan in an amount equal to the District's Employer's monthly contribution for single coverage at the time of retirement. The District's Employer's contribution will increase each year by the same amount as its the Employer's contribution to single coverage for active teachers during the period of eligibility.

A teacher (as defined by PELRA) who: (1) was employed as a teacher by the District before July 1, 2011 (does not include substitute teachers unless assigned for the duration of the entire school year to replace a regular teacher on a leave of absence); (2) has been assigned by the District to work at least twenty (20) hours per week but fewer than thirty (30) hours per week for a minimum of fifteen (15) full years as defined in section 2.07 (meaning works at least seven hundred thirty-six (736) hours of one thousand four-hundred seventy-two (1,472) hours required for a full-time teacher); (3) is eligible for and receives an early retirement incentive payment under section 2.12 of this Agreement; and (4) is enrolled in the District's hospitalization-medical insurance plan at the time of their retirement will receive a prorated contribution toward the District's hospitalization-medical insurance plan. During the period of eligibility, the District's contribution will increase each year by the same amount as its contribution to single coverage for active teachers assigned to work at least twenty (20) hours per week but fewer than thirty (30) hours per week.

If the District's monthly contribution towards its hospitalization-medical insurance is greater than the cost of the monthly premium for the plan chosen by the teacher, then any excess amounts remain with the District. The teacher shall have no right to receive payment or credit for any excess amounts.

The District's Employer's premium contribution identified above will cease as of: (1) the date the teacher becomes eligible for Medicare; (2) nine (9) years from the date of retirement; or (3) the teacher's death, whichever is earliest.

In no event will a combined total of early retirement incentive pay and additional employer premium contributions exceed one year's pay.

2.13.2 Employer Contribution Toward Health Reimbursement Account, Employed On or After July 1, 2011

Teachers hired after July 1, 2011 are not eligible for the retiree health insurance benefits under Section 2.13.1. For teachers hired after July 1, 2011 and not eligible for the contribution in Section 2.13.1, the District Employer will contribute \$600 annually to a Minnesota State Retirement System's Health Care Savings Plan after the teacher receives a non-probationary continuing contract status as a teacher covered by the Agreement between the Union and the District Employer.

2.13.3 Employer Contribution to Health Reimbursement Account for Teachers Having a Basic Leave Accrual in Excess of 150 Days

A full-time teacher who is eligible for and receives an early retirement incentive under Section 2.12 is also eligible for an Employer contribution toward the Minnesota State Retirement System's Health Care Savings Plan. The cumulative total of this Employer contribution will not exceed an amount determined by multiplying \$35 times the number of the teacher's accumulated unused basic leave allowance days in excess of one hundred fifty (150), as of the date of retirement. The amount identified above will be deposited in the retiree's account with the Minnesota State Retirement System's Health Care Savings Plan.

2.14 Wellness Center Usage

Retired teachers who: (1) are eligible for and enrolled in the District's hospitalization-medical plan pursuant to section 2.13.1 of this Agreement; (2) sign the District's User Agreement, Release and Waiver of Liability form; and (3) follow all Wellness Center rules and regulations as determined by the District, are eligible to use the Wellness Center at Edina High School during times designated by the District. Only retired teachers meeting the above eligibility requirements may use the Wellness Center. Guests are not permitted. User Agreement, Release and Waiver of Liability forms may be obtained in the Human Resources Department.

To assure cost neutrality, the District and the Union agree different requirements may be placed on this section during the term of this Agreement.

2.15 Differential for Multi-Grade and Multi-Department Assignments

A salary differential in the amount of \$450.00 per semester is paid to each teacher who meets one of the following criteria:

1. An elementary teacher or subject-matter specialist in a multi-grade teaching assignment required and approved by the Employer. Assignments that qualify for this differential would be limited to multi-grades within a single class section for a full teaching day. This qualification would not include subject matter specialists or other teachers who teach at more than one grade level during the course of a

teaching day.

2. A secondary teacher in a teaching assignment required and approved by the District Employer that involves at least one (1) hour per day for the full semester in two (2) or more of the following departments or special areas:

AVID	AP Computer Science
Business & Coop. Education	Family and Consumer Sciences
Language Arts	Natural (Biological) Science
Physical Education & Health	Physical Science
Mathematics	Music
Social Studies	Special Education
Technology Education	Visual Arts
World Languages*	

*Each world language will count as a separate area.

3. A secondary teacher who teaches two (2) or more separate levels of World Language or Visual Arts courses during the same class period.

2.16 Licensed Independent Clinical ~~School~~ Social Worker (LICSW)

Full-time School Social Workers who achieve and maintain a Minnesota Licensed Independent Clinical Social Worker license (LICSW) or Diplomate in Clinical Social Work (DCSW) from the National Association of Social Workers or Diplomate in Clinical Social Work (BCD) from the American Board of Clinical Social Work will receive an additional \$2750 per year. Part-time social workers will receive a pro-rata amount of this stipend.

2.17 National Certifications

1. National Teacher Board Certification
Teachers who achieve and maintain National Teacher Board Certification ("NTBC") will receive an additional \$4000 per year. Part-time NTBC Teachers will receive a pro-rata amount of this stipend.
2. National Certification Speech-Language Pathologists
Full-time speech-language pathologists who achieve and maintain national certification from the American Speech-Language-Hearing Association will receive an additional \$2750 per year. Part-time speech-language pathologists with national certification will receive a pro-rata amount of this stipend.
3. National Certification School Psychologists
Full-time school psychologists who achieve and maintain national certification from the National Association of School Psychologists will receive an additional \$2750 per year. Part-time school psychologists with national certification will receive a pro-rata amount of this stipend.
4. National Certification Occupational Therapists
Full-time occupational therapists who achieve and maintain national certification

will receive an additional \$2750 per year. Part-time occupational therapists with national certification will receive a pro-rata amount of this stipend.

5. National Certification Licensed School Nurses

Full-time school nurses who achieve and maintain national certification will receive an additional \$2750 per year. Part-time school nurses with national certification will receive a pro-rata amount of this stipend.

6. National Certification Physical Therapists

Full-time physical therapists who achieve and maintain national certification will receive an additional ~~\$1250~~ \$2750 per year. Part-time physical therapists with national certification will receive a pro-rata amount of this stipend.

7. National Certification School Counselors

Full-time school counselors who achieve and maintain national certification from the National Board for Certified Counselors will receive an additional ~~\$1250~~ \$2750 per year. Part-time school counselors with national certification will receive a pro-rata amount of this stipend.

3. LEAVES OF ABSENCE

3.01 Basic Leave Allowance

A leave allowance of ~~twelve~~ (12) days will be granted for each school year. Leave not used during any school year may accumulate without limit. Basic leave may be deducted in increments of four (4) hours, six (6) hours, or eight (8) hours for full-time teachers. For part-time teachers, leave time may not be deducted in daily increments greater than the daily increment the teacher is granted at the beginning of the school year.

A teacher may request leave in one (1) or two (2) hour increments where the teacher does not need classroom coverage of any kind, or a substitute is available to cover the teacher's absence. Whether to approve an absence request for two (2) hours or less is at the sole discretion of the building administrator or designee. For the purposes of this section, substitute coverage refers to daily or building substitutes and does not include substitute services performed by another member of the bargaining unit.

3.01.1 Disability Leave

A teacher may use one (1) day of accumulated basic leave allowance for each regular teaching day the teacher is absent because of illness or physical disability, including illness or disability resulting from pregnancy or childbirth. Any teacher who has been absent may be required to present a statement from a physician verifying an illness and certifying that the teacher has recovered sufficiently to return to normal duties. Any teacher absent more than five (5) consecutive working days must present this certification. If certification is required for an absence of less than six (6) days, the Employer will designate the physician and pay the physician's fee. Charges for certification for absences greater than five (5) consecutive working days will be the teacher's responsibility unless the ~~school~~ district requires examination by a specified physician.

A teacher who is compensated under the provisions of the Workers' Compensation

Act and/or income protection insurance is paid the difference between such compensation received and the teacher's basic salary to the extent of accrued basic leave earned.

Deductions are made from the teacher's basic leave accrual according to the pro rata portion of basic leave used to supplement these benefits. While a teacher is receiving income protection insurance or workers' compensation income replacement benefits, the teacher also remains eligible for the District Employer premium contribution to hospitalization-medical coverage.

3.01.2 Disaster Leave – Sick Leave Pool

~~For the duration of the 2021-2023 contract, the following language sick leave pool language applies:~~

Purpose

1. The purpose of the sick leave pool is to support teachers who have exhausted their basic leave bank and are themselves or have an immediate family member in need of medical attention.
2. The sick leave pool coordinates with Long-Term Disability ("LTD"), which begins after teachers have been absent from their position sixty-five (65) consecutive workdays. After sixty-five (65) consecutive workdays, the teacher must apply for LTD or return to work.

Sick Leave Committee

1. The sick leave pool is administered by the EM/E President sick leave pool committee composed of 3 employees appointed by EM/E and one (1) non-voting member to be appointed by the department of Human Resources. The non-voting member will assist the EM/E President sick leave committee in administration of the pool.

Employee Request

1. A written request for use of sick leave pool days must be provided to Human Resources and accompanied by a licensed physician's verification that the teacher is unable to work due to the teacher applicant or teacher's applicant's immediate family member's illness. For purposes of Section 3.01.2, an immediate family member includes a spouse, life partner, parent, child, or other for whom the teacher applicant is a legal guardian.
2. The Human Resources Department will confirm the receipt of the request within forty-eight (48) business hours and forward the request to the members of the sick leave committee for review.
3. Approval of sick leave requests will be granted based on the eligibility criteria noted below.

Employee Eligibility

1. The teacher must be a member of the ~~have elected~~ sick leave pool membership during the enrollment period to make a request of the sick leave pool.
2. The sick leave pool is available for use by teachers who have exhausted their basic leave bank and are themselves or have an immediate family member

- experiencing a medical emergency in need of medical attention. The teacher must have exhausted all the teacher's basic leave allocation.
3. The teacher must provide a licensed physician's verification that the teacher is unable to work due to the their illness applicant or their applicant's immediate family member's illness.
 4. The teacher may apply for leave from the sick leave pool when they are experiencing or will experience a medical emergency or intermittent absences that are related to the same medical emergency. A "medical emergency" is defined as a medical condition of the teacher or immediate family member that will require a prolonged absence from work.
 5. The teacher must provide a licensed physician's verification that the teacher is unable to work for the time requested due to their illness ~~the applicant~~ or their applicant's immediate family member's illness. Teachers receiving workers' compensation are not eligible to draw from the sick leave pool.
 6. Sick leave days from the sick leave pool may be drawn only for designated teacher calendar duty days.
 7. Benefits from the sick leave pool will end upon a teacher's member's qualification for benefits from the long-term disability insurance plan, the Teachers' Retirement Association, or Social Security.
 8. A teacher cannot exceed the career maximum of one hundred ninety-five (195) days of sick leave pool use inclusive of previous days used as disaster leave under Section 3.01.02.

Donation of Sick Days

1. Teachers will be able to donate their basic leave under Section 3.01 into the sick leave pool during any leave drive. All donated days will be deducted from the teachers' accrued basic leave totals under Section 3.01.
2. A leave drive will occur annually in September.
3. Should the number of days in the sick leave pool at the end of December be less than five hundred (500) days, the sick leave pool committee will decide whether a leave drive will occur, or each member of the pool would be required to donate one (1) day to remain in the pool.

Membership

1. Teachers are eligible to be a member of the EM/E sick leave pool.
2. To become a member of the EM/E sick leave pool, teachers must donate at least one (1) day at the teacher's full-time equivalency.
3. Teachers must complete and submit a sick leave pool enrollment form to join the sick leave pool.
4. New teachers to the ~~dd~~ District are automatically enrolled in the sick leave pool and can opt out within the first thirty (30) calendar days from the teacher's start date.
5. Teachers who have not elected to become a member of the sick leave pool, may elect to become a member during a period of a sick leave pool leave drive by contributing one (1) day for each year that the teacher was eligible but declined participation.

6. A written request to withdraw from sick leave pool membership in the sick leave pool must be made to the sick leave pool committee prior to ten (10) duty days after the first duty day for all teachers.
7. As a condition of making a withdrawal from the sick leave pool, teachers who have accessed the sick leave pool must remain members of the sick leave pool for the duration of their career in the edDistrict.

Other Provisions

1. All days donated to the sick leave pool are irretrievable by the donor teacher.

3.01.3 Family Illness or Bereavement Leave

A teacher may use accumulated basic leave provided by the District Employer for absences due to an illness, or injury or death to the teacher's family member or domestic partner residing nonrelative living in the teacher's household that relies on the support of the teacher for reasonable periods. The leave is on the same terms the teacher employee is able to use accumulated basic leave allowance for their teacher's own illness or injury. The teacher may use accumulated basic leave at no salary deduction. For necessary absence because of the death of friends, the teacher may use accumulated basic leave at no salary deduction.

Medical leave taken under the provision is considered as a leave taken under the Federal Family and Medical Leave Act (FMLA) when so designated by the District. Teachers may, without deduction from pay or leave, also attend local funerals when the absence involves approximately two hours and when classes can be arranged for within the staff.

3.01.4 Bereavement Leave

In the event of the death of a teacher's spouse, child, parent, sibling, or domestic partner residing in the teacher's household; or the child, parent, or sibling of the teacher's spouse, five (5) days of paid bereavement leave without deduction from the teacher's accrued basic leave may be used.

A teacher may use five (5) additional days of their accrued basic leave due to the death of their spouse, child, parent, sibling, or domestic partner residing in the teacher's household.

A teacher may use up to two (2) days of accumulated basic leave in the event of the death of other relatives or friends.

At the discretion of the Superintendent or designee, additional leave may be allowed under this section and deducted from a teacher's accrued basic leave.

Teachers may, without deduction from pay or leave, also attend local funerals when the absence involves approximately two hours and when classes es coverage can be arranged

for within the staff.

3.01.5 Personal Leave

Up to four (4) days leave allowance during any one regular school year may be used by a teacher for personal leave.

Requests for personal leave must be submitted in writing to the Superintendent or the authorized representative at least three (3) duty days in advance except in cases of extreme emergency.

A teacher making a timely request for personal leave may use such leave unless the teacher is notified that the Superintendent or Human Resources Department has denied the request because it does not meet the established percentage or numerical criteria. A teacher will be notified in writing of the approval or denial of a request for personal leave on or before the second duty day preceding the day requested, except that the District Employer always has a minimum of two (2) full duty days within which the request may be denied because it does not meet the established percentage or numerical criteria. No more than ten (10) percent of the teachers in any one building will be granted personal leave for the same day. The ten (10) percent limitation does not restrict such personal leave allowance to less than three (3) teachers in any single building.

On the days preceding and following a holiday or school break, no more than two (2) teachers per elementary building or two (2) percent of the teachers per secondary building will be granted personal leave on the same day. In unusual circumstances, the Superintendent or Human Resources Department may elect to exceed the limitations on the number of teachers on personal leave on any given day.

3.01.6 Religious Holiday Observance Leave

Up to three (3) days paid leave may be granted to a teacher for required religious holiday observance. These paid days must be used to observe recognized religious holidays and are not permitted for circumstances where personal alternative attendance options exist. Where approved, religious holiday observance leave will not be deducted from a teacher's accrued basic leave. A teacher's use of these days is deducted from the basic leave allowance. Requests for religious holiday observance leave must be made via the District's electronic absence management system at least thirty (30) calendar days prior to the requested leave date. The Human Resources Department will review requests for religious holiday observance leave in the order received. If adequate substitute coverage is not available, then it may be necessary for the District to deny such requests or approve leave in less than full day increments to ensure as many teachers as possible are able to observe their religious holiday. The District will respond to requests for Religious Holiday Observance Leave within fifteen (15) days of the submitted written request with approval or denial. Notification must be submitted to the Superintendent, or Human Resources Department, in writing, at least three days prior to such absences.

3.01.7 Additional Personal Leave

One (1) additional personal leave day with pay is granted to any teacher who completed the full prior school year without using any leave allowance for disability leave, disaster leave ~~– sick leave pool~~, family illness, ~~or bereavement death~~ leave, or personal leave, as provided for in Sections 3.01.1, 3.01.2, 3.01.3, 3.01.4, and 3.01.5 of the Agreement. This additional leave day may be used at the teacher's discretion upon three (3) duty days of written notice to Human Resources Department subject only to the numerical limitation on numbers of leaves in a single day as specified in Section 3.01.5. The teacher may request that this additional unused leave day be reimbursed at the end of the school year at the ~~current casual substitute daily pay~~ rate of \$175.00 per day.

3.01.7 Attendance Incentive

~~On behalf of each teacher who meets the following criteria for use of basic leave days in a school year and who has at least 65 accrued basic leave days, the Employer will automatically deposit into the teacher's account with the Minnesota State Retirement System's Health Care Savings Plan ("HCSP") the stated number of days at the casual daily substitute rate. Such deposit will be made by June 30 of each calendar year. The teacher's basic leave day balance will automatically be reduced by an equivalent number of days.~~

~~Use of 3 or 4 basic leave days = 2 days at the casual daily sub rate
Use of 1 or 2 basic leave days = 3 days at the casual daily sub rate
Use of no basic leave days = 4 days at the casual daily sub rate~~

3.02 Compensatory Time

3.02.1 Guidelines

1. The accumulation of compensatory days must be pre-approved by the appropriate principal/supervisor.
2. Compensatory time will be earned on a day-for-day basis. Teachers can either receive time off or compensation at the ~~current casual substitute base-rate~~ of \$175.00 per day. Part-time teachers are eligible for a prorated amount based on their full-time equivalency.
3. No more than ten (10) percent of licensed staff in an individual building may use compensatory time on any given day.
4. No more than two (2) compensatory days may be taken consecutively. Compensatory days may be combined with other leaves, with approval of the appropriate supervisor, one time during a career in the District.
5. Compensatory days may not be taken on District in-service days unless arranged in advance with the building principal or Director of Teaching and Learning.
6. Compensatory usage requests must be made at least three (3) days in advance.

7. No compensatory days may be taken after May 15.
8. There is no carryover of compensatory days from one year to the next.
9. Compensatory day usage is limited to two (2) days per year unless additional time is granted by the appropriate supervisor.
10. Appropriate uses of compensatory days are subject to annual review.

3.02.2 Approved Uses for Compensatory Days

The following guidelines are used when these opportunities are preapproved by the appropriate principal/supervisor:

1. Kindergarten Information Night and Kindergarten Registration: One (1) day per school year.
2. Environmental Learning Camps: Up to two (2) days can be used for accompanying students to camp during each school year.
3. College Recommendation Writing: One (1) day of compensatory time will be granted for a minimum of twelve (12) students who request college recommendations, to a maximum of two (2) days per school year. Only two (2) compensatory days may be used in any school year.
4. Early Conferences: Two (2) days per school year. Kindergarten teachers earn one (1) compensatory day. (Note: Kindergarten teachers have two (2) days in September without students to conduct most of the early conferences.)

3.02.3 Unapproved Activities for Earning Compensatory Days

1. Building, department, and district meetings.
2. Weekend attendance at local, state, and national conventions and other workshops.
3. Lost prep time.
4. Duties performed as part of an extra-curricular position for which a contract has been issued.

3.03 Professional Leave

Professional leave without deduction from pay or basic leave allowance may be approved to permit attendance at professional meetings and subject matter conferences, professional visitations in an approved school system or institution of higher learning, or the carrying out of other professional duties. This leave must be approved in advance by the Superintendent or designee. Teachers applying for this leave will be notified of approval or rejection within five (5) working days of the application date.

3.04 Workload Relief Days

The purpose of workload relief days is to provide teachers time during the duty Day to complete job-related responsibilities. Possible uses include, but are not limited to: lesson planning, team planning, assessing student work, curriculum planning and data

analysis.

1. Each teacher will receive one (1) workload relief day each year.
2. Workload relief days may only be used between October 1 and May 15.
3. A teacher must schedule to use a workload relief day at least three (3) days prior to the date(s) requested.
4. Workload relief days are not meant to replace professional leave that traditionally has been granted for specific activities (e.g., curriculum review cycle).
5. Teachers will have no basic leave deduction for using workload relief days.
6. Teams of teachers are encouraged to schedule their workload relief days jointly, though this is not a requirement.
7. Workload relief days may not be used on Monday or Fridays without prior approval from the Human Resources Department.
8. No documentation will be required for teachers to demonstrate how they used the workload relief days.
9. Workload relief days do not carry over from one year to the next year.
10. Workload relief days may not be used immediately before or after a holiday, school break, or personal leave day without prior approval of their site administrator.
11. Special education teachers who have already used the workload relief day provided in this section may request additional workload relief days. In partnership with the teacher's principal, the Director of Student Support Services will determine whether additional workload relief days are approved. The Director of Student Support Services decision to approve or deny additional workload relief days is not subject to the grievance process found in this Agreement.

3.05 Sabbatical Leave

Sabbatical leave for study or professional improvement may be approved by the District Employer. The purpose of a sabbatical leave shall be to afford current teachers, who have been successful in their teacher endeavors, opportunities to improve and enrich their professional lives. Teachers on intensive assistance are not eligible for sabbatical leaves. In order to be eligible for sabbatical leave, a teacher must have completed at least six (6) full regular school years of employment by the District Employer since the later of such teacher's initial date of employment by the District Employer or the expiration of such teacher's last previous sabbatical leave.

The District Employer may post a request for sabbatical applications relating to school and District initiatives. Such proposals will seek qualified applicants with an interest in the topic to consider applying for the sabbatical opportunity. This interest may coincide with the individual's graduate course work and/or final projects.

An application must be submitted by December 15 for a sabbatical leave during the next regular school year. Teachers with less than a mMaster's dDegree must have been accepted in a graduate school, have attained at least a bBachelor's dDegree plus

twelve (12) quarter hours graduate credit, and must submit for approval a tentative program leading to an advanced degree. An application by a teacher with less than a mMaster's dDegree must satisfy one of the following minimum programs:

- (a) twenty-four (24) semester or thirty-six (36) quarter hours of graduate work without an assistantship;
- (b) twelve (12) semester or eighteen (18) quarter hours of graduate work with an assistantship; or
- (c) plans to write a graduate thesis or dissertation.

A teacher with a mMaster's dDegree or training beyond that degree must include in the application a summary of plans for study, research and/or travel.

A sabbatical leave committee will screen the applications to select a list of finalists for leave consideration. The committee will use the criteria outlined in 3.05.1.1 to select qualified finalists. The selection committee shall include the following members: two (2) district administrators, two (2) principals, one (1) elementary teacher, one (1) mid-level teacher, one (1) high school teacher and one (1) teacher-at-large. The Superintendent or authorized representative will select the administrative representatives and the President of the Union will select the teacher representatives.

The maximum number of full-time equivalent sabbatical leaves granted for any one school year shall be one and three quarters (1-3/4) percent of the full-time teachers provided a sufficient number of applicants meet the qualifications enumerated in 3.05 and 3.05.1, as determined by the selection committee. Fractions over one half (1/2) will be rounded to the next larger whole number. Fractions less than one half (1/2) will be rounded down to the next smaller whole number. Length of leaves may be for a period of one-half year (first or second semester) or one full year.

A teacher who is unable to use a sabbatical leave approved by the Board is eligible to reapply for the following year, and will be given priority consideration provided the other sabbatical leave criteria are still met. If the teacher does not reapply, or otherwise fails to qualify for the sabbatical leave, the sabbatical leave will be open to other teachers who have properly submitted applications. In either event, such a sabbatical leave shall not count toward the one and three-fourths (1-3/4) percent limit otherwise applicable to that school year.

3.05.1 Sabbatical Leave Candidate Selection

Teachers who have been granted a previous sabbatical leave from the Edina Schools and teachers applying for a travel leave without a plan for at least twelve (12) quarter hours of study shall not be considered for sabbatical leave unless additional leaves are available after all other qualified candidates have been selected.

The following procedure shall be used in determining which qualified applicants receive sabbatical leave:

(a) The qualified applicants shall be divided into two divisions: elementary and secondary. Teachers shall be placed in the elementary division if their duty day is primarily associated with early childhood through grade five. Teachers shall be placed in the secondary division if their duty day is primarily associated with students in grade six through grade twelve. Teachers whose job assignments do not clearly align with these grade levels must, in their applications, select either the elementary or secondary division. Teachers may submit an application in only one division each application period.

(b) The qualified applicants in each division shall be divided into two categories, BA and MA. Teachers who are below the MA level on the salary schedule shall be placed in the BA category. Teachers who are on the MA level or above on the salary schedule shall be placed in the MA category.

(c) Sabbatical leaves shall be granted in the elementary and secondary divisions in the same proportion as total teachers in the elementary and secondary divisions in the school system. The definition of elementary and secondary teachers will be as previously defined in 3.05.1. Calculations shall be rounded to the nearest whole number.

(d) In each division sabbatical leaves shall be granted in the BA and MA categories in the same proportion as total BA and MA teachers in the division. The definition of BA and MA teachers will be as previously defined in 3.05.1. Calculations shall be rounded to the nearest whole number.

(e) In the event of a deficiency of applicants in one or more of the categories, qualified applicants from the other category in that division shall fill the vacancy or vacancies.

(f) In the event of a deficiency of qualified applicants in a division, qualified applicants from the other division shall fill the vacancy or vacancies.

The proportional allocations described in paragraphs (c) and (d) shall not apply until at least one sabbatical leave has been allocated to each of the BA and MA categories at both the elementary and secondary divisions. If there are fewer than five (5) sabbatical leaves available in total, they will be granted on the basis of factors listed below.

3.05.1.1 Selection Criteria

The sabbatical application form will provide applicants with direction and proposal evaluation criteria. The following factors will be considered in selecting the list of qualified applicants and in determining which qualified applicants should receive a sabbatical leave if there are more qualified applicants than sabbatical leaves available. These factors are not listed in priority order.

1. Proximity to degree sought. With current emphasis upon attainment of advanced degrees, those teachers who are closest to fulfilling requirements for an advanced degree will be most likely to confer the greatest benefit upon the District and themselves by receipt of a sabbatical leave. In addition, those who expended the energy, time, and financial resources in earning graduate credits would be most likely to make optimum use of the educational opportunities provided by the sabbatical leave.

2. Relevance of qualified applicant's program to their role in the District. The applicant should clearly identify within the application how the sabbatical proposal is relevant to his or her role in the District and how it relates to District initiatives and how it relates to student achievement. The school's District's primary objective in a sabbatical leave program should be to enhance the teacher's competence in his or her present function rather than to provide mobility from one field to another. For example, a teacher working toward an advanced degree in her/his teaching field should have priority over a teacher working toward a degree in administration or counseling. Programs specifically leading to degrees in other professional fields, including, but not restricted to law or medicine, shall not be approved for sabbatical leave.
3. Relevance to goals and strategic plans of the 4D District and/or school building. The applicant should clearly identify within the application how the sabbatical proposal is relevant to school 4D District initiatives and how it relates to student achievement.
4. Length of Service. After the above factors have been considered, if two (2) or more candidates are considered equal, remaining leaves shall be granted on the basis of seniority in the 4D District.
5. Applicants will be informed in writing of the final status of their sabbatical application by January 15. For applicants whose applications were denied, sufficient feedback will be provided to assist the applicant should he or she decide to reapply for a sabbatical leave in the future.

A sabbatical leave for one (1) regular school year shall be conditioned upon agreement by the teacher to return to teach for the District Employer for at least two (2) full regular school years following the leave. A sabbatical leave for one-half (1/2) of a regular school year shall be conditioned upon agreement by the teacher to return to teach for the District Employer for at least one (1) full regular school year following the leave. If a teacher chooses not to return for service following sabbatical leave, the teacher shall refund to the District the total cost of basic salary and benefits paid to the teacher while on sabbatical leave. Benefits costs to be reimbursed include: FICA, TRA, Health, Dental, Life Insurance, and LTD Insurance.

A teacher must secure written approval from the Superintendent or his/her designee if the teacher desires or intends to significantly alter the approved sabbatical leave plan.

3.05.2 Sabbatical Leave Salaries

A teacher's salary while on the sabbatical leave will be fifty (50%) percent of the annual basic salary such teacher would have received in the absence of a sabbatical leave, except that the salary of a teacher who has completed at least eleven (11) full regular school years of employment by the District Employer since the termination of the last sabbatical leave for such teacher will be seventy-five (75%) percent of such annual basic salary. However, compensation by the District Employer during a sabbatical leave shall in no event exceed a sum which, when added to all grants, aids, G.I. Bill and similar payment (but excluding compensation for services rendered for assistantships and the like) equals the

total basic annual salary such teacher would have received in the absence of the sabbatical leave.

Salary for a part-time sabbatical leave shall be pro-rated for the period of the leave. Those teachers eligible to receive fifty (50%) percent of annual basic salary may elect to receive seventy-five (75%) percent of annual basic salary for the period of the leave and seventy-five (75%) percent of annual basic salary for a succeeding equal period of time.

A teacher on sabbatical leave remains eligible, upon request, for participation in all insurance programs for teachers. The District Employer contribution toward such insurance coverage shall bear the same ratio to the normal District Employer contribution for such teacher in the absence of a sabbatical leave as the ratio of such teacher's salary while on sabbatical leave to such teacher's annual basic salary. Each teacher electing to continue insurance coverage while on sabbatical leave shall contribute, through payroll deduction, any excess premium over the District Employer contribution.

3.05.3 Changes in Training Level

Individuals selected for sabbatical leaves may apply for a change of training level if all appropriate work has been completed by June 30 of the summer immediately preceding the leave.

This request for increased training level shall be made in a timely fashion to conform with the provisions of Section 2.06.

3.06 Long Term Extended Leaves of Absence Without Pay

Long-term Extended leaves of absence without pay may be requested for a period of three (3) years. When approved for three (3) years, a teacher may return earlier as long as they provide such notice as required under this section.

When exceptional circumstances are present, a teacher may request an extended leave of absence without pay for a period of five (5) years. The District will consider the teacher's reasons for the five (5) year leave request against the complications of staffing an absence that extends beyond a long-term substitute teacher's probationary period and other important factors that impact student learning. When approved for five (5) years, a teacher may return earlier as long as they provide such notice as required under this section. Under no circumstances will an extended leave of absence be approved for a duration of more than five (5) years.

To be eligible for this leave a teacher must have completed a minimum of five (5) full regular school years of service with the District Employer and at least ten (10) years of allowable service as defined in Minnesota Statute section 354.05, subdivision 13 (ten years of full-time service teaching in a Minnesota public school). This leave does not commence prior to the teacher's sixth year of employment.

All extended long-term leaves of absence, except for medical reasons, must be

requested prior to February 1. If the criteria are met, the requested leave will be presented to the School Board for approval approved by the Employer for an initial period of one regular school year, except that a leave of absence due to medical reasons, if approved, will be for an initial period of the remainder of the regular school year in which such leave begins. Not later than February 1 of the school year preceding the school year in which the teacher wishes to return, or by February 1 in the calendar year in which the leave is scheduled to terminate each regular school year, a teacher on an extended long term leave must either notify the Human Resources Department in writing of their intent to return at the beginning of the next regular school year or request a renewal of the long term leave of absence. Failure of the teacher on an extended long term leave of absence without pay to notify of their intent to return or renew is deemed a resignation and the teacher's employment with the District will be terminated. Each renewal of a long term leave of absence will be for a period of one year. No long term leave will be for a total period of more than five years. A teacher granted an extended long term leave of absence will be returned to employment at the end of this leave of absence to a position for which the teacher is licensed. Failure to return upon expiration of the leave of absence will result in termination of employment.

A teacher on an extended long term leave of absence remains eligible, upon request, for participation in all insurance programs for teachers other than income protection insurance but must pay the entire premium for any elected insurance coverage. Premium payments must be received by the business office at least one month in advance.

No teacher will be granted experience credit while on an extended long term leave of absence.

3.06.1 Career Change Leave of Absence

A teacher may request a leave of absence during a school year under the following circumstances:

1. The purpose must be for a career change opportunity only.
2. The District Employer reserves total discretion to grant or deny such a request, and to establish the effective date of such leave if granted. No teacher, nor the Union, has any cause, whatsoever, to seek redress or review of the decision of the District Employer on such a request, nor shall such decisions be subject to arbitration.
3. A leave of absence granted during the school year, regardless of how many duty days have been served by the teacher, is considered a full year leave of absence and no experience credit for that year will be granted.

All provisions and requirements enumerated in Section 3.06 (Long Term Extended Leaves of Absence Without Pay) apply unless expressly superseded above.

3.07 Parental Leave

3.07.1 Parental Leave Without Pay

A teacher will be granted a leave of absence without pay for a period of up to **twelve (12)** months for the purpose of providing full-time care for a newborn or newly adopted child or children. Whenever possible, the teacher will submit a completed Request for Leave of Absence Form for this parental leave without pay to the Human Resources Department at least four **(4)** months prior to the expected commencement of the leave. The **District Employer** will use a long-term substitute, if necessary, to fill a vacant position resulting from a parental leave. Once a parental leave without pay has started, use of accumulated disability leave may be no longer available for the remainder of the leave without pay.

Following return to active teaching duty, the teacher will be credited with the amount of the teacher's unused leave allowance as of the date of commencement of the unpaid parental leave.

3.07.2 Parental Leave with Pay

A teacher may use up to **thirty (30)** days of accumulated basic leave for the birth of a child. These days need not be consecutive. Plans that include non-consecutive days are subject to mutual agreement between the **District Employer** and the teacher. These days may be used by either parent prior to and/or after a period of physical disability arising out of the birth of a child.

1. All teachers may use one **(1)** day of accumulated basic leave allowance for each duty day the teacher is absent because of illness or disability resulting from pregnancy or childbirth.
2. **Ten (10)** days or more: A teacher who uses **ten (10)** or more accumulated basic leave days for illness or disability resulting from pregnancy or childbirth may use an additional **twenty (20)** days of accumulated basic leave for the birth of a child as parental leave with pay.
3. Less than **ten (10)** days: A teacher who uses less than **ten (10)** accumulated basic leave days for illness or disability resulting from pregnancy or childbirth may use an additional accumulated basic leave, up to a total of **thirty (30)** basic leave days, for the birth of a child as parental leave with pay.
4. The teacher must have accumulated basic leave adequate to cover the paid leave time. All basic leave days used will be deducted from accumulated basic leave days.

A non-exhaustive list of examples of the application of this section can be found **in Appendix G below:**

- a) A teacher who has an uncomplicated birth during the school year and uses **thirty (30)** days of accumulated basic leave as disability leave may also use up to **twenty (20)** days of accumulated basic leave as parental leave with pay.

- b) A teacher who has a child during the summer months, and whose disability period falls entirely outside of the school year, may use up to thirty (30) days of accumulated basic leave for the birth of a child as parental leave with pay.
- c) A teacher who has a child during the summer months, but whose disability period lasts five (5) duty days into the school year, may use five (5) days of accumulated basic leave as disability leave and may also use up to twenty-five (25) days of accumulated basic leave as parental leave with pay.
- d) A teacher who has a child during the summer months, but whose disability period lasts fifteen (15) duty days into the school year, may use fifteen (15) days of accumulated basic leave as disability leave and may also use up to twenty (20) days of accumulated basic leave as parental leave with pay.
- e) A teacher who has a child near the end of a school year and uses seven (7) days of accumulated basic leave as disability leave as the school year ends, may also use up to twenty-three (23) days of accumulated basic leave as parental leave with pay at the start of the following school year.
- f) A teacher who has a child near the end of a school year and uses twenty (20) days of accumulated basic leave as disability leave as the school year ends, may also use up to twenty (20) days of accumulated basic leave as parental leave with pay at the start of the following school year.

3.07.3 Parental Leave for Adoption

By mutual agreement between the District Employer and the teacher, a teacher may use up to thirty (30) days of accumulated basic leave prior to and/or after the adoption of a child. These days need not be consecutive.

3.07.4 Other Parental Leave Provisions

In approving a parental leave of absence, the District Employer will confirm its to the teacher approval of the parental leave with the teacher, including the date on which the parental leave will end. A teacher may return to work prior to the date designated in the approved parental leave only if approved by the District Employer at its sole discretion. Failure to return to work on the designated date will be considered a voluntary termination of employment unless a leave extension is approved by the District Employer. If the parental leave includes a period of disability for the teacher, the teacher must provide the District Employer with medical certification of ability to work.

A teacher returning from parental leave will be returned to the position held when placed on leave, or if not available, to any other position for which the teacher is licensed, subject to the reduction of position provisions of this Agreement.

A teacher on parental leave remains eligible, upon request, for participation in all insurance programs for teachers other than income protection insurance but must pay the entire premium for all selected insurance coverage. Premium payments must be received

by the business office at least one (1) month in advance.

3.08 Judicial Leave

A teacher called for jury duty or who is subpoenaed is compensated for the difference between the teaching pay and the pay received for the performance of this obligation.

3.09 Leave for Holding Public Office

A leave of absence not to exceed four years is granted to any teacher upon application for the purpose of serving in a public office at the local, county, state, or national level. No teacher will be granted experience credit while on this leave of absence.

3.10 Military Leave

Leaves of absence for military service will be granted in accordance with all requirements of federal and state law. A teacher on military leave is not eligible for insurance coverage while on leave, except as provided in Minn. Stat. § 192.26, and except that such teacher may request continued life insurance coverage. The amount of life insurance coverage available through the District Employer will be reduced by the amount of life insurance coverage provided by the government. All premiums for this continued life insurance coverage is paid by the teacher. Premium payments must be received by the business office at least one (1) month in advance.

3.11 Selective Service Physical Examination

Teachers called for a selective service physical examination shall be granted a day of leave without loss of pay if this examination occurs during the duty day.

3.12 Non-Instructional Positions for Teachers

The District employer may create special positions for teachers who serve the District Employer in a unique capacity. The purpose of these positions is to utilize the experience, licensure, formal education, and special skills of individual teachers to perform unique, seasonal, and/or support tasks to augment the duties necessary for completion of the District's mission. The potential number of these positions will be determined at the sole discretion of the District Employer. These special positions for teachers may be posted as teacher coordinators, teacher facilitators, coaches (e.g., peer, rigor, literacy), specialists, or teacher on special assignment positions ("TOSA"). Any special positions as part of the alternative compensation program are bound by the terms of the program and any alternative compensation agreements. TOSA positions will be posted by the District Employer as such a position.

In the event a non-instructional teaching position extends beyond one (1) year, continuance of a teacher serving in such a position is contingent on a satisfactory review of

the teacher's performance. The **District Employer** reserves discretion to grant or deny the continuance of a teacher in a non-instructional teaching position beyond one **(1)** year. No teacher nor the Union has cause, whatsoever, to seek redress or review of the decision of the **District Employer** to not continue a non-instructional teaching position beyond one **(1)** year, nor will its decision be subject to arbitration.

In the event an incumbent in a non-instructional teaching position is not renewed for a position that extends beyond one **(1)** year, the position will be posted. If the duration of the non-instructional teaching positions is less than seven **(7)** years, the teacher will be returned to the same position held prior to the non-instructional assignment or if not available, to any other position for which the teacher is licensed. If the duration of the non-instructional teaching positions is seven **(7)** years or more, the teacher will be placed in a position of the teacher's licensure.

~~If the TOSA position extends for a duration of more than three school years, the district will post the position for application every three years. The Employer may use its discretion to post the position internally or externally, during the spring staffing for other interested applicants. The incumbent in the TOSA position may also apply for the TOSA posting. Preference for the TOSA postings will be given to teachers with successful teaching experience with the Employer.~~

3.13 Superintendent Discretionary Leave

Other types of absence not included herein are subject to the discretion of the Superintendent.

3.14 Shared Contracts

Teachers sharing a contract will be granted a half-time (.5) leave of absence.

4. INSURANCE

4.01 Group Insurance Policies

~~a.~~ During the term of this Agreement, the **District Employer** will provide all teachers who work **thirty (30)** or more hours per week the program of group insurance coverage described in this Section. Part-time teachers contracted to work at least **twenty (20)** hours per week but less than **thirty (30)** hours per week are eligible for prorated **District Employer** insurance premium contributions but must pay any additional premium through payroll deduction. A teacher's eligibility for benefits are governed by the terms of the master insurance contracts in force between the **District Employer** and the insurers providing such coverage. If there is a change in any of the **District employer** sponsored group insurance plans or carriers that the bargaining unit has committed to participate in, the matter will be referred to the Insurance Committee for recommendation to management.

~~b.~~ Basic life, accidental death & dismemberment ("AD&D") and income protection

insurance coverage are based upon a teacher's salary for required annual duty days and FTE based upon the school year calendar and does not include optional duty days during the summer. Teachers required to work duty days in addition to the regular one hundred eighty-four (184) day work year will be provided basic life, AD&D and income protection insurance coverage based on a salary that includes the additional required duty days. Basic life, AD&D and income protection insurance coverage for teachers who are on an unpaid leave during the duty year is reduced by the amount of salary reduction incurred by the unpaid leave.

4.02 Life Insurance and Accidental Death and Dismemberment Insurance

Each full-time teacher is eligible for basic group term life insurance coverage in an amount equal to one and one-half (1 1/2) times the basic annual salary specified in such teacher's individual contract rounded up to the next higher \$1,000, if not already a multiple of \$1,000. Example: A teacher whose basic annual salary is ~~\$30,000~~ 50,000 would be insured for ~~\$45,000~~ 75,000.

Salary for the purpose of life insurance means the compensation provided under Appendices A & B of this Agreement, as modified by paragraph Section 4.01(b) if applicable. Teachers required to work duty days in addition to the regular one hundred eighty-four (184) day work year, excluding optional duty days served during summer months, will be provided life insurance coverage based on a salary that includes the additional required duty days. Life insurance for teachers who are on an unpaid leave during the duty year is reduced by the amount of salary reduction incurred by the unpaid leave.

Each full-time teacher is eligible for accidental death and dismemberment insurance coverage in whole thousands to an amount equal to three (3) times the whole thousands of basic annual salary specified in such teacher's individual contract. Salary for the purpose of accidental death and dismemberment means the compensation provided under Appendices A and B of this Agreement, as modified by Section 4.01(b) if applicable. The District Employer pays the entire premium for this coverage.

Each full-time teacher may apply for supplementary group term life insurance coverage in multiples of \$10,000 from \$10,000 to \$300,000. Teachers electing this coverage may also apply for dependent coverage in multiples of \$5,000, from \$5,000 to \$300,000 for the spouse not to exceed the amount of the teacher's supplemental coverage. Teachers electing supplementary coverage for themselves may also elect dependent life insurance in the amounts of \$2,500, \$5,000 or \$10,000 for each dependent child under the age of nineteen (19). Premiums for all supplementary coverage must be paid by the individual teacher through payroll deduction.

Life insurance coverage is reduced by thirty-five (35%) percent when an employee reaches the age of seventy (70).

4.03 Income Protection Insurance

Full-time teachers are eligible for income protection insurance. The **District Employer** contributes **one hundred (100%) percent** of the premium cost of the income protection plan as provided by the insurance policy between the carrier and the **District Employer**. In the event of a disability, the plan provides an income benefit equal **to two-thirds (2/3)** of the salary. Salary for the purpose of income protection insurance means the compensation provided under Appendices A and B of this Agreement, as modified by **paragraph Section 4.01 (b)** if applicable. Teachers required to work duty days in addition to the regular **one hundred eighty-four (184)** day work year, excluding optional duty days served during summer months, will be provided income protection coverage based on a salary that includes the additional required duty days. Eligibility for disability benefits under this plan commences after a waiting period of **sixty-five (65)** duty days and continue through the end of the disability, or until age **seventy (70)**, whichever comes first.

4.04 Hospitalization-Medical Insurance

Each full-time teacher may enroll for Single, Single + One, or Family coverage in the **District's Employer's** hospitalization-medical insurance program(s). Participation in these programs is voluntary.

The monthly **District Employer** contributions **s are as** follows:

Type of Coverage	Effective 01/01/23	Effective 01/01/24	Effective 01/01/25
Single	\$ 670.00	\$ 686.75	\$ 717.65
Single + One	\$1,098.00	\$1,125.45	\$1,176.09
Family	\$1,452.00	\$1,488.30	\$1,555.27

In the event that the teacher selects a hospitalization-medical insurance plan for which the monthly premium is less than the **District Employer** contribution, the **District Employer** will deposit, into the teacher's health savings plan, the difference between the **District Employer** contribution and the amount of the monthly premium.

Each teacher enrolled in the program contributes, through payroll deduction, any excess of the semi-monthly premium over the Employer contribution toward the type of coverage for which the teacher has enrolled.

If two full-time **teachers employees** in this unit are married and covered under one Family or one Single + One policy and one spouse has waived coverage, the **teacher employee** enrolled in the coverage will receive the following monthly contribution:

Type of Coverage	Effective 01/01/23	Effective 01/01/24	Effective 01/01/25
Single + One	\$1,768.00	<u>\$1,812.20</u>	<u>\$1,893.74</u>
Family	\$2,118.00	<u>\$2,170.95</u>	<u>\$2,268.64</u>

4.05 Hospitalization Medical Dental Insurance

EC/FE teachers who are assigned hours in the Early Learning Center under the Community Education Services' ("CES") Guidebook may combine their EC/FE hours and CES hours to determine eligibility for Hospitalization-Major Medical insurance benefits.

4.05 Dental Insurance

The District Employer provides a dental insurance program for full-time teachers. Participation in this program is voluntary. Each teacher enrolled in the program contributes, through payroll deduction, any excess of the semi-monthly premium over the District Employer contribution toward the type of coverage for which the teacher is enrolled. The monthly District employer contribution follows:

Dental Plan	Effective 01/01/23	Effective 01/01/24	Effective 01/01/25
Monthly District Contribution	\$61.00	<u>\$62.52</u>	<u>\$65.33</u>

If two full-time teachers in this unit are married and covered under one Family or Single + One policy and one spouse has waived coverage, the teacher enrolled in the coverage will receive up to the following monthly contribution:

Dental Plan	Effective 01/01/23	Effective 01/01/24	Effective 01/01/25
Monthly District Contribution	\$117.00	<u>\$119.92</u>	<u>\$125.32</u>

In no case will the teacher enrolled in the coverage receive more than the total annual premium rate for the plan in which the teacher is enrolled.

4.06 Liability Insurance

The District Employer will provide advance notice to the Union and the opportunity to bargain before implementing any change reducing the scope of the liability insurance coverage for teachers provided by the District Employer.

5. Duty Days & Hours Working Conditions

5.01 Duty Days

The School Board will establish the school calendar for the succeeding school year prior to April 1 each year. The number of duty days for the school year is **one hundred eighty-four (184)** days. ~~The School Board adopted calendars are attached hereto and are a part of the Agreement (Appendices F and G).~~

The following changes must be mutually agreed to by the **District Employer** and the Union in a Memorandum of Understanding **or this Agreement**:

1. Any change to the length of the student instructional day beyond 5 minutes at any site;
2. Any school calendar that starts prior to August 15 or ends after June 15; or
3. Any school calendar that requires any teacher to work a “stretch” calendar in which some duty days are scheduled outside the parameters of #2 above.

Each year, teachers have three **(3)** data days: one at the semester break, one at the end of the school year, and one floating day at either the beginning or end of the school year. Each building determines when its floating data day occurs. Data days are reserved for teachers to complete their job responsibilities individually. A data day is a day in which a teacher will not be required to attend a district or building meeting.

5.01.1 Newly-Hired Teachers

All teachers hired by Edina Public Schools will work up to three **(3)** additional duty days during their first year in the District. Teachers will be compensated at their daily pro-rata amount for each of the additional duty days.

Additionally, teachers in their first year in the District who have less than three **(3)** full years of full-time, creditable teaching experience as determined by the District will be required to participate in the New To Edina Teacher Training (“NETT”) program. This program will be offered for graduate credit or for District credit toward increases in training levels on the salary schedule.

5.01.2 Flexible Delivery of Professional Development

The **District Employer** and Union agree that there may be opportunities to deliver building or ~~d~~District professional development that occur beyond the scheduled duty day (e.g., online employee development, evening or weekend sessions). When such opportunities arise, the **District Employer** and Union will work collaboratively to establish memoranda of understanding to address any variances from the School Board approved calendar.

5.01.3 Stretch Calendar

A stretch calendar is defined as maintaining a teacher's FTE over a twelve (12) month calendar (e.g., number of duty days, terms and conditions of employment as noted in the Master this Agreement). A stretch calendar assumes that a teacher's FTE is constructed from a combination of school calendar learning and summer-based learning and/or assessment. Summer-based learning is defined as classes, ~~or~~ programs, and assessments supporting Individualized Family Service Plans, which are taught during the period between the last duty day of the school year and the first duty day of the following school year (e.g., Physical Education and Early Childhood Special Education ("ECSE") - Birth to Age 2 program).

The District ~~may~~ determines the calendar of Edina Public Schools teachers, ~~who are current employees, and agree to~~ work a stretch calendar, which may vary from the calendar of other teachers.

Teachers who worked with Birth to Age 2 children in the District prior to the 2019-20 school year, have had the option to remain on the school year teacher schedule or participate in the stretch calendar. Teachers hired for the 2019-2020 school year and since that time were hired on stretch calendars.

5.01.4 Parent Communication and Conferences

Of the one hundred eighty-four (184) annual duty days, two (2) days (sixteen (16) hours) will be designated for parent-teacher communication and conferences. Any hours scheduled outside of the duty day will be ~~traded out~~ exchanged for hours within the duty day (e.g., day before Thanksgiving). In addition to the two (2) days, each site may schedule additional parent-teacher communication time to occur within the one hundred eighty-four (184) annual duty days and normal instructional day.

Each site must establish its own calendar for parent-teacher communication and conferences no later than May 1 prior to the start of the school year. To recognize the unique needs and cultures of each site, but to also maintain consistency of expectations, each site will determine which activities will be scheduled as a part of this requirement. Activities may include, but are not limited to, traditional face-to-face parent-teacher conferences, virtual conferences, targeted conferences, office hours, open houses, curriculum nights, online communication, etc. A site's plan ~~annually~~ must be submitted to the Superintendent, or designee, for approval by May 1, information and review, to the Superintendent (or their designee) and to the EM/E President of EM/E by May 1 15.

This section shall not be interpreted or construed to limit a teacher's communication with parents to the events provided.

5.02 Salary Deduction and Pay

When salary deductions are required for duties not performed and not covered by leave policies, they shall be made at the rate of 1/184 for teachers. Positions requiring

basic contract service beyond the normal school year shall be prorated on the same basis (i.e., 1/184) of annual basic salary to be added for each additional day of service beyond that in the normal school year.

5.03 Legal Holidays, ~~and~~ Emergency Closings, and e-Learning Days

Each teacher performs services on those duty days designated by the District Employer, including those legal holidays on which the District Employer is authorized to conduct school. Emergencies such as energy shortages or severe weather may necessitate an emergency closure or transition to an e-Learning method of delivering instruction. District-wide e-Learning days will not be enacted until after the third emergency closure day in a school year. An e-Learning day will only be enacted prior to the third emergency closure day if the District's (or a particular school building's) student days or hours for that school year fall short of state requirements.

If an e-Learning day is enacted by the District, then the Edina e-Learning Plan will be implemented. The e-Learning Plan is designed to meet the requirements of Minnesota law. Prior to the start of each school year, the Union President, Director of Teaching and Learning, and Director of Media and Technology Services meet to review the e-Learning Plan for the purpose of continuous improvement and any needed procedural updates. Substantive changes to the e-Learning Plan that are not required by law will only occur during the term of this Agreement if both parties agree.

Instructional days canceled (as opposed to shifted to e-Learning) due to emergency closures energy shortages, severe weather or any other emergency may be rescheduled at the District's Employer's discretion, and teachers will perform services on these rescheduled days, if any. The rescheduling of canceled days may include adjustments in the length of the workday (e.g., to allow a four (4)-day work week of longer workdays), provided that the total weekly hours required of a teacher are not increased. If canceled days are made up, the District Employer will make reasonable efforts to reschedule these days prior to the last regularly scheduled workday for the school year. See the MOU entitled Flexible Learning Days for additional information regarding emergency closures.

5.04 Hours of Employment

Each teacher is expected to devote forty (40) hours per week to the performance of basic duties. Daily time schedules are as established by the District Employer, with the length of the overall teacher's day being eight (8) hours inclusive of a one-half (1/2) hour, duty-free lunch period. All professional learning communities ("PLC")/collaborative team time is scheduled within the duty day.

5.04.1 Changes in Days and Hours

The District Employer recognizes the right of the Union to meet and confer regarding the rescheduling of days, changes in the length of the workday, and any other changes in the school calendar.

5.04.2 Hours of Employment: Online Learning

Teachers whose assignment includes either online courses or blended courses (i.e., courses with both an online and traditional classroom component) may have their duty day schedule adjusted to reflect their online responsibilities, as agreed to by the **District Employer**, teacher, and exclusive representative. Adjustments should address the Agreement's expectations for a **forty (40)** hour workweek, and eight **(8)** hour duty day, prep time, and duty-free lunch. A variance from the normal duty day must be forwarded in writing by the individual teacher to the Assistant Superintendent and the exclusive representative for approval.

5.05 Preparation Time

The amount of preparation time per day for each teacher may be up to **ten (10)** minutes less than the daily allocated minutes, provided that the total number of minutes of preparation time in a given week is equal to or greater than the daily average of allocated minutes per day multiplied by the number of days worked that week as provided for in Minn. Stat. § 122A.50. Preparation time shall be allocated in one or two blocks of time. A request for a variance from the above must be forwarded in writing by an individual teacher to the District and to the exclusive representative for approval.

5.06 Duty-Free Lunch Period

All teachers will have a one-half (1/2) hour, duty-free lunch period. No duties, unless mutually agreed to by teacher and **District Employer**, are assigned during the duty-free lunch period except in the case of emergency to protect the health and safety of students and the property of the **District Employer**.

5.06.1 Teachers Assigned to More Than One Building

Teachers assigned to more than one building ("traveling teachers") during any one duty day receives a one-half (1/2) hour duty and travel-free lunch hour. Traveling teachers receive a minimum of **twenty (20)** minutes to travel from building to building. The overall length of the traveling teacher's day is eight **(8)** hours inclusive of a one-half (1/2) hour lunch period.

Traveling teachers assigned to more than one building will be provided space at each building for their scheduled time at the building. Traveling teachers assigned to more than one building will receive preparation time in accordance with Section 5.05.

5.07 Supervisory Responsibilities

In addition to basic responsibilities for pupil direction and supervision in a direct teaching capacity, teachers may be required to perform supervisory functions in non-instructional situations for up to **five (5)** hours annually as a part of their basic duties. Teachers assigned to more than one building in a school year are exempt from this requirement. As a part of such duties, a secondary teacher may be required to supervise up

to one (1) evening activity (e.g., dances, parties, plays) each school year.

If it is necessary for additional supervisory assignments to be made during the school year, administrators will first seek volunteers to fill these assignments. If volunteers do not fill the additional supervisory assignments, the assignments will be made by mutual agreement or on a reverse seniority basis (i.e., the least senior teacher in the building will receive the first extra assignment for one (1) day, then the next least senior teacher, etc.).

Periodically, it is necessary for principals to utilize teachers in a supervisory capacity during their unassigned period. If teachers are assigned direct supervisory responsibilities outside the instructional area in excess of five (5) hours during the regular school year, they will be compensated at the rate of 1/1472 of their annual basic salary for each hour of the assignment beyond the five (5) hours.

Teachers who are required by the building administrator to substitute for another teacher during their unassigned period (minimum of forty-five (45) consecutive minutes) are compensated at the rate of 1/1472 of their annual basic salary for each hour of this assignment. Hours for which a teacher is compensated under this provision are not counted toward the five (5) hour annual supervisory requirement. The provisions of this section does not apply to substituting responsibilities requested by another teacher, as approved by the building administrator.

If there is no available substitute for a class, and a teacher is assigned to provide coverage, students may be divided among other teachers' classrooms. The teachers who gain students are compensated at the rate of 1/1472 of their annual basic salary for each hour of such assignment.

If non-grade level or non-classroom teachers have their regular student contact responsibilities cancelled because they are re-assigned to provide substitute coverage, due to the shift in the normal workload the teacher is compensated at the daily sub-rate of \$175.00, prorated for a partial day.

5.07.1 Records Maintenance

Building principals, or their designees, shall keep a record of such non-instructional supervisory assignments. This record is available for inspection upon request.

Supervisory responsibilities as described herein do not include activities that are incorporated in the Extracurricular, Extra Service, or other salary schedules for which compensation has been established, or meetings and conferences initiated by the building principal.

5.08 Secondary School Advisory

Secondary School Advisory is a time for teachers to check in with students on academic progress and provide academic and affective support to a small group of students. Advisory may consist of the following:

1. Grade/progress checks with students.
2. Conferences scheduled with parents of advisory students.
Provided advisory lesson plans. Teachers are not expected to create lessons for advisory. When lessons or presentations are necessary, they will be created by administration or an advisory planning committee. Teachers chosen to serve on the advisory planning committee will receive an annual stipend of \$1,000. Although teachers will not be responsible for creating lesson plans, it is recognized that it will take time to prepare for the presentations of weekly lessons or presentations and to prepare for student grade checks, so advisory time will be included in the calculations for daily prep time.

5.09 Additional Due Process Time for Special Education Teachers

With prior approval by the Director of Student Support Services, special education teachers may work up to sixteen (16) hours (for a full-time teacher) prior to the start of the school year to complete due process requirements. Special education teachers that receive approval for and work this due process time prior to the start of the school year may: 1) request compensatory time for these hours to be used during non-student contact time with the approval of the Director of Student Support Services; or 2) receive payment at the teacher's pro rata rate. All compensatory time must be used within the school year in which it was earned. The Director of Student Support Services' decision to approve or deny a request to work additional time prior to the start of the school year is not subject to the grievance process found in this Agreement.

Section 5.10 Flexible Duty Days for Licensed School Nurses

With approval by the Director of Student Support Services or designee, a licensed school nurse may work up to four (4) of their assigned annual duty days (up to thirty-two (32) hours for a full-time nurse) prior to the start of the school year. A licensed school nurse that receives approval for and works this flexible time prior to the start of the school year will receive up to four (4) days of compensatory time to be used on duty days scheduled for professional development that is not designed for their position or parent-teacher conference days where their presence is not required. The Director of Student Support Services or designee and the licensed school nurse will jointly agree on the specific professional development training or conference dates that will be exchanged for compensatory time. Up to one-half of a licensed school nurse's approved compensatory time may be used on student days when approved by the Director of Student Support Services or designee.

Section 5.11 Support for Construction and Relocation Related Tasks

Each school year, teachers may request compensatory time or the current substitute rate of pay as reimbursement for up to 8 hours of time outside of the duty day to pack, unpack, or complete other construction or relocation-related tasks. These hours must be pre-approved by the building principal or other district administrator.

No teacher will be expected to complete packing, unpacking, or other construction

or relocation-related tasks outside of the duty day. Any requirement to engage in such activities, as directed by a building principal or district administrator, will be compensated at a teacher's pro rata hourly rate.

6. UNREQUESTED LEAVES OF ABSENCE

6.01 Purpose

The Article sets forth a plan for providing unrequested leaves of absence without pay for as many teachers as may be necessary because of discontinuance of position, lack of pupils, financial limitations, or merger of classes caused by consolidation of districts, or other reason permitted by law. This Article has been agreed upon by the **District Employer** and the Union pursuant to the provisions of Minn. Stat. § 122A.40, Subd. 10.

6.02 Seniority Date

Seniority is based upon continuous and unbroken employment with the **District Employer** from the most recent date of hire, including periods of employment outside the appropriate unit and periods on authorized leaves of absence. Each teacher employed pursuant to Minn. Stat. § 122A.40 will be assigned a seniority date based on the first day of actual service for the **District Employer**. The original seniority date is retained **for** a teacher who has been terminated by resignation or termination pursuant to Minn. Stat. § 122A.40 but whose employment was subsequently reinstated by the **District Employer** without interruption of service for any other reason.

6.03 Seniority List

The full-time and part-time seniority lists are a single seniority list, with the seniority number reflective of teachers' teaching status on June 30, 2009. All full-time teachers employed in the District on June 30, 2009, have a greater seniority number than the part-time teachers employed on June 30, 2009.

Teachers who begin their service after July 1, 2009, will be placed on the single seniority list.

Any teacher on the seniority list described in this section who subsequently is employed as an **EC/FE or** hourly teacher retains the seniority number on this seniority list in addition to having a seniority number on the appropriate **EC/FE or** hourly teacher seniority list.

6.03.1 New Licenses

A new license becomes effective on the date it is filed with the Human Resources Department. Only those licenses filed on or before May 1 or the date of Board action eliminating positions, whichever is earlier, may be used to exercise bumping rights. Only those licenses filed before a notice of recall is issued may be used for recall rights.

6.03.2 Licenses

Teachers are not entitled to another position in which they are licensed if they fail to renew the license in the area **for** which they are currently employed.

6.04 Seniority List Preparation

The **District Employer** will prepare a seniority list in order of seniority number, the seniority list contains the teacher's seniority number, seniority date, name and area(s) of licensure for each teacher. All individual signed contracts are time-stamped upon receipt by the office of the Human Resources Department and listed on the seniority list in the order in which their signed contracts were received. The **District Employer** will provide one **(1)** copy of the list to the Union and will post one copy of the list in each school building on or before December 1 of each year.

The seniority lists are "approved" and conclusively deemed correct for all future years if there is no grievance filed within **thirty (30)** days of the posting. No teacher has the right in any subsequent year to grieve the teacher's seniority ranking relative to other teachers if that ranking was included in an earlier approved list. Teachers newly added to a seniority list may challenge the correctness of their placement on the list within **thirty (30)** calendar days after the date of posting. In the event that no grievance is filed within **thirty (30)** days, the new information is incorporated into the approved list.

6.05 Unrequested Leaves of Absence

The **District Employer** may place on unrequested leave of absence as many teachers as may be necessary because of discontinuance of position, lack of pupils, financial limitations, or merger of classes caused by consolidation of districts, or other reason permitted by law. In the reduction of teachers in any field in which licensing is required by the **Public Educator Licensing and Standards Board** (PELSB), teachers so licensed and currently teaching in this field will be placed on unrequested leave of absence in the inverse order of their position on the seniority list. No teacher who has acquired continuing contract rights will be placed on unrequested leave of absence while a probationary teacher is retained in a position for which the continuing contract teacher is qualified and licensed.

If an unrequested leave of absence for any teacher would result in any violation of the **District's Employer's** affirmative action program, the **District Employer** may retain the teacher with less seniority and the next senior teacher in the field will be placed on unrequested leave of absence. Any teacher placed on unrequested leave of absence pursuant to this Section 6 will be notified, in writing, by personal delivery or U.S. mail, of this placement or unrequested leave of absence by the date required by law (currently July 1), together with a statement of the reasons for the placement. This notification must be sent simultaneously to the Union.

6.06 Bumping Rights Procedures

The **District Employer** provides written notice by personal delivery or U.S. mail to each teacher it proposes to place on unrequested leave of absence. This notification is sent simultaneously to the Union. A teacher proposed to be placed on unrequested leave of absence (whether or not a member of the appropriate unit) may elect to displace the teacher with the most recent seniority number who is employed in a position for which both are qualified and licensed by the PELSB. A teacher so displaced is notified of proposed placement on unrequested leave.

A teacher is considered to be "qualified" for the purpose of this Article only if the teacher has a major in the subject matter or field and full-time licensure by the PELSB. A teacher must provide written notice stating that the teacher is exercising bumping rights to the office of the Human Resources Department within **ten (10)** calendar days from the date of notice of placement on unrequested leave of absence. If the **District Employer** gives written notice stating its determination that there are no positions into which the teacher is entitled to bump, the teacher has **ten (10)** calendar days from the date of notice to review the District's assignment schedules and specify in writing all teaching positions into which the teacher claims to be entitled to bump. No bumping rights may be exercised into a position not identified. A teacher placed on unrequested leave of absence pursuant to this Article must be notified, in writing, by personal delivery or U.S. mail by the date required by law (currently July 1). This notification is sent simultaneously to the Union.

6.07 Status While on Leave

An unrequested leave of absence is effective no later than the close of the school year or at such earlier time as mutually agreed between the **District Employer** and the individual teacher. A teacher placed on unrequested leave of absence remains eligible for group insurance benefits at the teacher's expense. A teacher electing to continue group insurance benefits must arrange for the prepayment of premiums through the District's group insurance administrator on a monthly basis. A teacher on unrequested leave may engage in teaching or any other occupation during the period of this leave and may be eligible for unemployment compensation pursuant to the criteria for eligibility under the Unemployment Insurance Law.

6.08 Recall

Except as otherwise provided in this Section, no new teacher will be employed by the **District Employer** while there is available on unrequested leave of absence a teacher who is properly qualified and licensed to fill the vacant position. A teacher placed on unrequested leave of absence will be recalled, as positions become available, to the position from which the teacher was placed on leave or to any other position for which the teacher is qualified and licensed. Reinstatement is in the inverse order of placement on leave: the last teacher placed on unrequested leave of absence who is qualified and licensed for the position is the first teacher recalled to an available position.

Notice of recall by the **District Employer** is complete upon mailing the notice by certified mail addressed to the last known address provided by the teacher to the Human Resources Department, or by personal delivery, with this notice sent simultaneously to the Union. If notice of recall is given to any teacher on or after August 16 of any school year, the teacher has the right to defer the effective date of return to actual service until the beginning of the next succeeding school year; provided, however, that any teacher so deferring the date of return to actual service signs an individual teacher contract for the next succeeding school year. A teacher who was granted an approved leave of absence prior to placement on unrequested leave of absence also has the right to defer the effective date of recall to return to actual service until the expiration date of the original approved leave of absence but must sign an individual contract for the return to work. Teachers with current classroom teaching assignments are not eligible to return to a mid-year vacancy occurring after September 15, but have the effective date of return to actual service deferred to the beginning of the next succeeding school year, provided that the teacher signs an individual teacher contract for the next succeeding school year.

Any teacher accepting recall must notify the **District Employer** of this acceptance in writing, by certified mail, including notification of any election to defer the effective date of return to actual service, within **fifteen (15)** calendar days after the mailing date of the notice of recall. In the event a teacher accepts recall, but the effective date of return is deferred, the **District Employer** is free to fill the vacant position on a temporary basis from any source, without regard to teachers remaining on unrequested leave of absence. The **District Employer** is also free to fill any position on a temporary basis pending completion of the recall procedure.

A teacher on unrequested leave of absence will not lose recall rights by reason of refusal to accept a position for which the teacher is qualified and licensed which has fewer hours per week than contracted for at the time of being placed on unrequested leave of absence.

6.08.1 Involuntary Transfer of Senior Teachers

The **District Employer** is not required to transfer more senior teachers involuntarily for the purpose of affecting the order in which less senior teachers are placed on unrequested leave, or bumped, or recalled from unrequested leave. The **District Employer** may continue to assign varying class sections in two **(2)** or more fields to any full-time position combining such fields that was in existence in the school year preceding the year of placement of teachers on unrequested leave of absence. The **District Employer** is not required to split existing full-time assignments combining more than one **(1)** field into separate part-time positions for the purpose of affecting the order in which teachers are placed on unrequested leave, or bumped, or recalled from unrequested leave; provided, however, that a teacher who has ten **(10)** years or more of seniority as of September 1 of the current school year who would otherwise be placed on unrequested leave may continue to require that a combination full-time assignment be split into separate part-time positions in order to avoid being placed on unrequested leave. Teacher assignments will continue to be governed by the criteria set forth in Section 1.04.4.

6.09 Termination of Rights

A teacher's seniority rights, unrequested leave of absence, and recall rights, if any, terminate upon the earliest of the following events:

- (a) Resignation;
- (b) Retirement;
- (c) Discharge or termination of contract;
- (d) Failure to return at the expiration of a leave of absence;
- (e) Failure to give written notification to the **District Employer** accepting recall, including notification of any election to defer the effective day of return to actual service, within fifteen (15) calendar days after the date of receipt of notice of recall; or
- (f) The expiration of five years from the effective date of an unrequested leave of absence without recall, or a period equal to the teacher's length of active service, whichever is less.

6.10 Probationary Period

Minnesota law provides that the Employer may decline to renew a teacher's contract during a probationary period, pursuant to Minn. Stat. § 122A.40, Subd. 5. At its sole discretion, the **District Employer** may send to such teacher and to the Union a notice of intent to recall a probationary teacher to future vacancies. Any probationary teacher to whom a notice is sent is entitled to recall, in seniority order, after licensed and qualified continuing contract teachers have been recalled, according to the recall procedures in this Article. Recall rights under this Section shall expire after a period equal to the length of the teacher's active service.

6.11 Teachers on Unrequested Leave Serving as Long Term Substitutes

When the **District Employer** knows at the time a long-term substitute position is filled that the position will last for **thirty (30)** duty days or more, the long-term substitute position will be offered, in order of seniority, to teachers on unrequested leave of absence who are qualified and licensed for the position. The **District Employer** may give notice of the available substitute position to more than one teacher at a time and may require timely acceptance of the offer. A teacher on unrequested leave of absence who accepts a long-term substitute contract remains on unrequested leave of absence, but is paid such teacher's regular salary and benefits for the service performed as a long-term substitute teacher. Experience credit will be granted as provided in Section 2.07. If there is any doubt at the time the substitute position is filled that the position will last for **thirty (30)** duty days, or if the position must be filled before any teacher on unrequested leave accepts the position offered, the **District Employer** may fill the position from any source.

7. EXTRA DUTY, EXTRA SERVICE, EXTRACURRICULAR

7.01 Extra Duty and Extra Service Assignments

Other conditions being equal, preference in making extra duty and extra service assignments will be first offered to tenured teachers regularly employed in the district, and seniority in the activity prevails. Within the school year, if an extra duty or extra service assignment is not accepted as above, the duty is assigned on a reverse seniority basis.

Contracts for extra duty and extra service assignments includes the specific assignment, the duration of the assignment, all special provisions pertaining to the assignment, the salary for the assignment and the pay periods for the assignments. These extra duty and extra service contracts are not a part of the teacher's continuing contract. No teacher will be required to commence an assignment prior to receipt of an extraduty or extra service contract.

7.02 Extracurricular Assignments

Extracurricular assignments are not ~~be~~ made without the consent of the teacher involved. Letters of agreement for extracurricular assignments include the specific assignment, the duration of the assignment, all special provisions pertaining to the assignment and the salary for the assignment. Pay for the assignments are nineteen (19) or twenty-four (24) payments, as stipulated in the basic teacher contract. These assignments are not ~~be~~ a part of a teacher's continuing contract. No teacher will be required to commence this assignment prior to receipt of a letter of agreement.

7.03 Extracurricular Salary Schedules

Appendix C, as attached, ~~are~~ **is** a part of this Agreement for the ~~2021-22~~ **2023-2024** and ~~2022-23~~ **2024-2025** school years.

7.04 Extra Service and Extra Duty Salary Schedules

Appendices D and E, as attached, are a part of this Agreement for the ~~2021-22~~ **2023-2024** and ~~2022-23~~ **2024-2025** school years.

7.05 Extracurricular Study Committee

An Extracurricular Study Committee is established. The committee consists of twelve members. All members of the Committee have the right to vote. Six **(6)** representatives from the following positions will be appointed by the Union: three **(3)** members representing ~~s~~**S**chedule ~~c~~**C**, two **(2)** members representing ~~s~~**S**chedule ~~d~~**D**, and one **(1)** member representing elementary of the early learning center. Six **(6)** representatives from the following positions are appointed by the **District Employer**: district office administrator, an human resources department employee, the activities

director, two (2) secondary building administrators, and one (1) building administrator.

This committee functions to evaluate and make recommendations to the District Employer and the Union for new activities and for activities affected by a major and substantial change. An activity affected by minor changes will not be considered for re-evaluation. The Extracurricular Study Committee ("ESC") can be activated by the District Employer and/or Union for the purposes of evaluating new activities or those that have changed substantially.

Requests for re-evaluation because of a major and substantial change in position must be submitted to the District Employer and Union for review by October 1, for consideration by the ESC during that school year. Requests submitted after October 1 will be considered for review the following school year.

New positions or positions changed by an outside agency, i.e., the Minnesota State High School League, or by the action of the Edina School Board, will be reviewed as soon as they are created or changed. All members of the ESC have the right to vote.

The Extracurricular Study Committee evaluates the relative responsibility of each extracurricular activity and make recommendations regarding responsibility points to be designated for each. The Extracurricular Study Committee may also recommend changes in the criteria to be used for evaluating the responsibility of positions. Such recommendations shall be reported to the District Employer and the Union for salary consideration. If and when mutual agreement is reached between the Union and the District Employer regarding recommendations, the resulting salary adjustments shall be effective on the date of formal adoption by the School Board, except that any activity reassessed that has actually commenced by the date of such adoption shall be compensated at the level existing when the activity commenced. Adjustment for such an activity becomes effective in the following fiscal year.

8. HOURLY-PAID TEACHERS

8.01 Provisions Applicable to Hourly-Paid Teachers

8.01.1 Roster of Hourly-Paid Teachers

The District Employer maintains separate rosters of individuals eligible to perform services as hourly-paid teachers subject to the availability of funds and annual decision by the District Employer regarding the number of hourly-paid teachers and hours needed. The District Employer issues to every hourly-paid or teacher an individual written contract providing that the individual will be placed on the roster of eligible hourly-paid or teachers.

8.01.2 Leave Allowance

Each hourly-paid teacher will be granted prorated leave allowance, which accrues

at the rate of one (1) working day of leave allowance for each month (21.7 duty days) worked by an hourly-paid teacher. Each hourly-paid teacher is eligible for four (4) working days of personal leave each year, according to the standards set forth in 3.01.5. Any hourly-paid teacher who has been absent may be required to present a statement from a physician verifying the illness and certifying that the hourly-paid teacher has recovered sufficiently to return to normal duties.

8.01.3 Limitations

No hourly-paid teacher is eligible for any compensation, differential, leave, or benefit of any nature whatsoever, except as specifically provided for in Article 8.

8.02 Provisions Applicable to Hourly-Paid Teachers

8.02.1 Compensation

The hourly rate of pay for individuals performing services as hourly-paid teachers are as follows:

	2023-2024	2024-2025
Supplemental Tutors/Success Center	\$33.03	\$33.03
Multi-lingual Language Tutor	\$33.03	\$33.03
LSN Subs	\$27.99	\$27.99

Title I Teachers are paid according to the wage schedule found in Appendix E ~~Hourly Teacher/Extra Duty Salary Schedule (Appendix E)~~. Step advancement for Title I teachers shall be calculated according to the guidelines established in section ~~2.08~~ 2.07 (Full Year's Credit for Purposes of Step Advancement) of the Master Agreement.

8.02.2 Hospitalization-Medical-Dental Insurance

Hourly-paid teachers who can be expected to work a minimum of twenty (20) hours per week throughout the regular school year, as determined by the District Employer, are eligible to participate in the Group Hospitalization-Major Medical and Dental Insurance Programs. The District Employer will contribute a prorated amount based on three-fourths (3/4) of the District's Employee's contribution for full-time teachers working a forty (40) hour week.

8.02.3 In-service Requirements

Each hourly-paid teacher may be required by the District Employer to attend in-service hours during each school year and will be paid for attendance at these required collaborative team/professional learning community work of in-service sessions at the applicable hourly rate. Parent conferences that have the approval of the building principal

will also be compensated for at the hourly rate. In the event of casual student absence, the hourly-paid teacher is paid for the assigned time. It is understood and agreed that this time is utilized by the hourly-paid teacher in planning and/or preparation activity.

8.02.4 Seniority List for Hourly-Paid Teachers

On or before December 1 of each year, the District Employer prepares and delivers to the Union one copy of a separate seniority list for individuals on the roster of eligible hourly-paid teachers who have completed a probationary period in accordance with Minn. Stat. § 122A.40.

Seniority is based upon continuous and unbroken employment with the District Employer as an hourly-paid teacher during consecutive school years and measured from the first day of actual service in the bargaining unit under the most recent period of continuous employment. Teachers with identical seniority dates have seniority based on the date and listing order in which their individual contract was approved by the ssSchool bBoard. All individual signed contracts will be time-stamped upon receipt by the office of the Human Resources, and listed on the seniority list in the order in which their signed contracts were received. For purposes of this Article, an hourly-paid teacher is deemed to have had continuous and unbroken employment for a school year only if the hourly-paid teacher actually performed services as a bargaining unit member for the District Employer on at least ninety (90) duty days in a school year.

An hourly-paid teacher may challenge the correctness of the seniority list. In the absence of a grievance filed within thirty (30) calendar days from the date of mailing to the Union, the seniority list is deemed to be conclusively correct.

8.02.5 Unrequested Leave of Absence

Placement on unrequested leave of absence is based upon seniority among hourly-paid teachers, as appropriate. A teacher on the hourly-paid seniority list who is subsequently employed under a regular teaching contract with a new seniority date under Section 6.03 also retains the original seniority date on the hourly-paid seniority list. Recall of hourly-paid teachers is in the inverse order of placement on unrequested leave of absence; the last hourly-paid teacher, as appropriate, placed on unrequested leave of absence is the first recalled. All seniority, unrequested leave of absence, and recall rights of hourly-paid teachers terminate, and the hourly-paid teacher is removed from the seniority list and roster of eligible hourly-paid teachers upon the earliest of the following events:

- a. resignation;
- b. retirement;
- c. discharge or termination of contract;
- d. failure to give written notification to the Employer accepting recall within fifteen (15) calendar days of receipt of notice of recall; or
- e. the completion of any school year in which the hourly-paid

teacher has not performed services on at least **ninety (90)** duty days.

8.02.6 Other Provisions of the Agreement

Hourly-paid teachers qualify for individual rights and obligations according to the terms for eligibility set forth in the following sections of this Agreement: Article 1 (Introduction), Sections 2.08 (Payroll Deduction), 2.10 (In-District Travel), 3.03 (Professional Leave), 3.05 (Sabbatical Leave), 3.07 (Parental Leave), 3.08 (Judicial Leave), 3.09 (Leave for Holding Public Office), 3.10 (Military Leave), 3.11 (Selective Service Physical Examination), 3.12 (~~Teacher on Special Assignment~~ **Non-Instructional Positions for Teachers**), 3.13 (Superintendent Discretionary Leave), 4.06 (Liability Insurance), 7.02 (Extracurricular Assignments), 7.04 (Extra Service and Extra Duty Salary Schedules), 7.03 (Extracurricular Salary Schedule), and Article 9 (Grievance Procedure). Nothing in this ~~an~~ Article restricts the Union in the exercise of its rights on behalf of hourly-paid teachers under this Agreement.

9. GRIEVANCE PROCEDURE

9.01 Definition

A grievance is defined as a dispute or disagreement as to the interpretation or application of any term or terms of this Agreement.

A calendar day is defined as each day of the week, Sunday through Saturday. During the school year if the fourteenth day of the timeline is on a nonduty day, the timeline will be extended to the first duty day following the fourteenth day.

9.02 Procedure

Step I

Whenever any aggrieved teacher or small group of aggrieved teachers have a grievance, they will meet on an informal basis with the teacher's building principal or supervisor in an attempt to resolve the matter within **fourteen (14)** calendar days after becoming aware of the incident giving rise to the grievance. If the parties are unable to resolve the dispute, the grievance will be reduced to writing by the exclusive representative and submitted to the Human Resources Department within **fourteen (14)** calendar days following the Step I meeting.

If the grievance involves a matter that substantially affects a large number of employees, the grievance will be reduced to writing by the exclusive representative and submitted to the Human Resources Department within **fourteen (14)** calendar days after becoming aware of the grievance.

Step II

The Human Resources Department will meet with the exclusive representative within **fourteen (14)** calendar days after receipt of the Step II written grievance and attempt to mutually resolve the dispute. The parties are required to meet and negotiate in good faith at reasonable times in an attempt to resolve the grievance. If a resolution is

reached, the terms of the resolution will be written on the grievance and signed by both parties. If no agreement is reached, the Human Resources Department will within fourteen (14) calendar days submit to the exclusive representative the District's Employer's written answer denying the grievance. In its discretion, the exclusive representative may submit the unresolved grievance to the Superintendent of Schools within fourteen (14) calendar days after receipt of the District's Employer's answer in writing.

Step III

The Superintendent or designee will meet with the designated official of the exclusive representative within fourteen (14) calendar days after receipt of the grievance to attempt to resolve the dispute. Upon resolution both parties shall sign a memorandum setting out the disposition of the grievance. If the parties are unable to reach agreement within fourteen (14) calendar days after the Step III meeting, either party may then request, within another fourteen (14) calendar days, by written notice to the other party that the grievance be submitted to final and binding arbitration.

Step IV

The District Employer and the exclusive representative will select a mutually acceptable arbitrator to hear and decide the grievance. If the District Employer and the exclusive representative are unable to agree on an arbitrator, they will request from the Director of the Bureau of Mediation Services, State of Minnesota, a list of five (5) arbitrator's names. The list maintained by the Director of the Bureau of Mediation Services consists of qualified arbitrators. The parties will alternately strike names from the list of five (5) arbitrators until only one name remains. The remaining arbitrator will hear and decide the grievance. If the parties are unable to agree on who strikes the first name, the question is decided by a coin flip.

Each party is responsible for equally compensating the arbitrator for the arbitrator's fee and necessary expenses.

The arbitrator does not have the power to add, to subtract from, or to modify in any way the terms of the existing Agreement.

The arbitrator's decision is final and binding upon the parties. The decision is issued to the parties by the arbitrator and a copy is filed with the Bureau of Mediation Services, State of Minnesota.

The processing of all grievances will be during the regularly scheduled working hours and the employees teachers will not lose wages due to their necessary participation.

The parties by mutual written agreement may waive any step, and extend any time limits in the grievance procedure. However, failure, by the teacher or the Union, to adhere to the time limits without mutual agreement to waive such limits, results in a forfeit of the grievance. Failure of the District Employer to act within the time limitations specified, without mutual agreement to waive such limits, constitutes a denial of the grievance and permits the grievant to proceed to the next step.

10. LONG-TERM SUBSTITUTE TEACHERS

10.01 Definition

Long-term substitute teachers are substitute teachers who replace the same teacher for more than thirty (30) duty days.

10.02 Compensation

~~The daily rate of pay for long-term substitute teachers for 11 continuous duty days to 30 continuous duty days is \$162.00.~~ After thirty (30) duty days of continuous employment as a long-term substitute teacher, the substitute teacher will be paid on a pro rata basis according to the first step of the BA training level, retroactive to the first day of such continuous employment.

The daily rate of pay for District teacher retirees who work as long-term substitute teachers for more than eleven (11) continuous duty days is pro rata based on their step and lane at their retirement, in accordance with current appendices A and B, retroactive to the first day of such continuous employment.

~~If a long-term substitute is replacing a Licensed School Nurse, the hourly rate of compensation is found in subsection 8.02.1.~~

10.03 Hospitalization-Medical-Dental Insurance

Long-term substitute teachers who are assigned to work thirty (30) or more hours per week for a minimum of eighty-five (85) duty days, as determined by their supervisor, are eligible to participate in the Group Hospitalization-Major Medical and Dental Insurance Programs. The District Employer will contribute a prorated amount based on three-fourths (3/4) of the District's Employer's contribution, as stated in Section 4 of the Agreement, for full-time teachers working a forty (40) hour week.

10.04 Leave Allowance

After eighty-five (85) duty days of continuous employment as a long-term substitute teacher, the long-term substitute teacher becomes eligible for future basic leave for personal illness at the rate of one (1) working day per month of employment. Any long-term substitute teacher who has been absent may be required to present a statement from a physician verifying the illness and certifying that the long-term substitute teacher has recovered sufficiently to return to normal duties.

10.05 Long-term Substitute Seniority List

Long-term substitute teachers are not placed on any seniority list.

10.06 Limitations

No long-term substitute teacher is eligible for any compensation, differential, leave or benefit of any nature whatsoever, except as specifically provided for in Article 10.

10.07 Other Applicable Provisions of the Agreement

Long-term substitute teachers also qualify for individual rights and obligations according to the terms for eligibility set forth in the following sections of this Agreement: Article 1 (Introduction), Sections 2.08 (Payroll Deduction), 2.10 (In-District Travel), 3.03 (Professional Leave), 3.08 (Judicial Leave), 3.09 (Leave for Holding Public Office), 3.10 (Military Leave), 3.11 (Selective Service Physical Examination), 3.13 (Superintendent Discretionary Leave), 4.06 (Liability Insurance), 5.01 (Duty Days), 5.03 (Legal Holidays, and Emergency Closings, and e-Learning Days), 5.04 (Hours of Employment), 5.05 (Preparation Time), 5.06 (Duty Free Lunch Period), 7.02 (Extracurricular Assignments), 7.03 (Extracurricular Salary Schedules), 7.04 (Extra Service and Extra Duty Salary Schedules), and Article 9 (Grievance Procedure). Nothing in this Article restricts the Union in the exercise of its rights on behalf of long-term substitute teachers under this Agreement.

11. MISCELLANEOUS

11.01 External Education Organizations

The **District Employer** may enter into agreements to provide services to external education organizations ("EEO"). Any **employee teacher** who voluntarily agrees to teach in an EEO setting will be covered by this Agreement for purposes of salary, benefits, and seniority. All other provisions of this contract will be replaced by the labor relations agreement or **District Employer**-adopted labor relations plan of the EEO.

11.02 Study Hall Supervision

Study hall supervisor vacancies are filled as follows:

1. Teachers available during a given study hall period will first be offered a position and seniority in the District prevails.
2. Any teachers on unrequested leave will be offered any remaining available positions.
3. If vacancies still remain, the District will attempt to fill these with teachers on the District's substitute teaching list.
4. The District will attempt to fill any remaining vacancies with retired Edina teachers.
5. If vacancies still exist, the District will repeat step one and provide notification to the Union.
6. Remaining vacancies will be filled at the District's discretion.

Compensation is provided as per Appendix E, Extra Duty Salary Schedule.

11.03 Open Enrollment for School-Aged Children of Teachers

School-aged children of teachers, as covered by this Agreement, who are residents of other ~~ed~~ Districts, will be guaranteed open enrollment placement in the ~~ed~~ Districts, if (1) the parent/guardian has submitted a request for admission to the ~~ed~~ District by January 15; (2) the ~~ss~~ School ~~b~~ Board has not closed the grade, school, or program; or (3) state or federal law does not prevent the placement.

12. DURATION AND RENEGOTIATION OF AGREEMENT

12.01 Term of Agreement

This Agreement is effective on July 1, ~~2023~~, and continues in full force and effect to and including June 30, ~~2025~~, and for biennial periods thereafter unless modified or terminated in accordance with the provisions of this Article.

12.02 Effect of Agreement

Any and all prior agreements, resolutions, practices, policies, rules, and regulations regarding terms and conditions of employment to the extent inconsistent with the provisions of the Agreement, are hereby superseded.

12.03 Termination or Modification

Either party desiring to terminate or modify this Agreement must notify the other party in writing at least ~~ninety (90)~~ days but not more than ~~one hundred twenty (120)~~ days prior to June 30, ~~2025~~.

12.04 Publication of the Agreement

~~A copy~~ ~~Copies~~ of this Agreement titled "Master Agreement, Independent School District No. 273, Edina, Minnesota, and Education Minnesota/Edina," ~~are~~ ~~will be~~ published online on the District website within ~~thirty (30)~~ days after two ~~(2)~~ copies of the Agreement are signed for the purposes of record.

13. DOCUMENT AUTHORIZATION

IN WITNESS WHEREOF, the parties have signed this Agreement as follows:

FOR
EDUCATION MINNESOTA/EDINA

FOR
INDEPENDENT SCHOOL DISTRICT NO. 273

EM/E President

School Board Chair

Teacher Representative

School Board Clerk

Teacher Representative

Date

Teacher Representative

Date

Appendix A
2023-2024 Salary Schedule

STEP		BA/BA15	BA30/BA45	MA/MA15	MA30/MA45	MA60/SPEC/PHD
1	A	\$47,950.00	\$48,900.00	\$ 55,900.00	\$ 59,785.00	\$ 63,925.00
2	B	\$48,909.00	\$49,878.00	\$ 57,018.00	\$ 60,981.00	\$ 65,204.00
3	C	\$50,581.00	\$51,982.00	\$ 60,151.00	\$ 64,773.00	\$ 68,841.00
4	D	\$51,852.00	\$53,470.00	\$ 62,206.00	\$ 67,186.00	\$ 71,217.00
5	E	\$53,090.00	\$54,924.00	\$ 64,213.00	\$ 69,546.00	\$ 73,540.00
6	F	\$54,302.00	\$56,345.00	\$ 66,176.00	\$ 71,851.00	\$ 75,811.00
7	G	\$55,484.00	\$57,733.00	\$ 68,095.00	\$ 74,106.00	\$ 78,030.00
8	H	\$56,637.00	\$59,087.00	\$ 69,970.00	\$ 76,310.00	\$ 80,199.00
9	I	\$57,761.00	\$60,409.00	\$ 71,799.00	\$ 78,464.00	\$ 82,315.00
10	J	\$58,859.00	\$61,700.00	\$ 73,588.00	\$ 80,567.00	\$ 84,386.00
11	K	\$59,929.00	\$62,959.00	\$ 75,334.00	\$ 82,623.00	\$ 86,405.00
12	L	\$60,973.00	\$64,187.00	\$ 77,039.00	\$ 84,629.00	\$ 88,379.00
13	M	\$61,989.00	\$65,385.00	\$ 78,703.00	\$ 86,590.00	\$ 90,302.00
14	N	\$63,446.00	\$67,044.00	\$ 80,918.00	\$ 89,150.00	\$ 92,859.00
15	O	\$64,892.00	\$68,995.00	\$ 83,484.00	\$ 91,700.00	\$ 95,402.00
16	P	\$66,334.00	\$70,954.00	\$ 86,061.00	\$ 94,236.00	\$ 97,932.00
17	Q	\$67,767.00	\$72,920.00	\$ 88,647.00	\$ 96,760.00	\$ 100,447.00
18	R	\$69,192.00	\$74,788.00	\$ 91,244.00	\$ 99,269.00	\$ 102,952.00
19	S	\$70,403.00	\$76,542.00	\$ 93,251.00	\$101,006.00	\$ 104,753.00
20		\$70,403.00	\$76,542.00	\$ 93,251.00	\$101,006.00	\$ 104,753.00
21		\$70,403.00	\$76,542.00	\$ 93,251.00	\$101,006.00	\$ 104,753.00
22		\$70,403.00	\$76,542.00	\$ 93,251.00	\$101,006.00	\$ 104,753.00
23		\$70,403.00	\$76,542.00	\$ 93,251.00	\$101,006.00	\$ 104,753.00
24		\$70,403.00	\$76,542.00	\$ 93,251.00	\$101,006.00	\$ 104,753.00
25		\$70,403.00	\$76,542.00	\$100,000.00	\$105,000.00	\$ 110,000.00
26		\$70,403.00	\$76,542.00	\$100,000.00	\$105,000.00	\$ 110,000.00
27		\$70,403.00	\$76,542.00	\$100,000.00	\$105,000.00	\$ 110,000.00
28		\$70,403.00	\$76,542.00	\$100,000.00	\$105,000.00	\$ 110,000.00
29		\$70,403.00	\$76,542.00	\$100,000.00	\$105,000.00	\$ 110,000.00
30		\$70,403.00	\$76,542.00	\$105,000.00	\$110,000.00	\$ 115,000.00

Appendix B
2024-2025 Salary Schedule

STEP	BA/BA15	BA30/BA45	MA/MA15	MA30/MA45	MA60/SPEC/PHD
1	\$48,909.00	\$49,878.00	\$ 57,018.00	\$ 60,981.00	\$ 65,204.00
2	\$49,887.00	\$50,876.00	\$ 58,158.00	\$ 62,201.00	\$ 66,508.00
3	\$51,593.00	\$53,022.00	\$ 61,354.00	\$ 66,068.00	\$ 70,218.00
4	\$52,889.00	\$54,539.00	\$ 63,450.00	\$ 68,530.00	\$ 72,641.00
5	\$54,152.00	\$56,022.00	\$ 65,497.00	\$ 70,937.00	\$ 75,011.00
6	\$55,388.00	\$57,472.00	\$ 67,500.00	\$ 73,288.00	\$ 77,327.00
7	\$56,594.00	\$58,888.00	\$ 69,457.00	\$ 75,588.00	\$ 79,591.00
8	\$57,770.00	\$60,269.00	\$ 71,369.00	\$ 77,836.00	\$ 81,803.00
9	\$58,916.00	\$61,617.00	\$ 73,235.00	\$ 80,033.00	\$ 83,961.00
10	\$60,036.00	\$62,934.00	\$ 75,060.00	\$ 82,178.00	\$ 86,074.00
11	\$61,128.00	\$64,218.00	\$ 76,841.00	\$ 84,275.00	\$ 88,133.00
12	\$62,192.00	\$65,471.00	\$ 78,580.00	\$ 86,322.00	\$ 90,147.00
13	\$63,229.00	\$66,693.00	\$ 80,277.00	\$ 88,322.00	\$ 92,108.00
14	\$64,715.00	\$68,385.00	\$ 82,536.00	\$ 90,933.00	\$ 94,716.00
15	\$66,190.00	\$70,375.00	\$ 85,154.00	\$ 93,534.00	\$ 97,310.00
16	\$67,661.00	\$72,373.00	\$ 87,782.00	\$ 96,121.00	\$ 99,891.00
17	\$69,122.00	\$74,378.00	\$ 90,420.00	\$ 98,695.00	\$ 102,456.00
18	\$70,576.00	\$76,284.00	\$ 93,069.00	\$101,254.00	\$ 105,011.00
19	\$71,811.00	\$78,073.00	\$ 95,116.00	\$103,026.00	\$ 106,848.00
20	\$71,811.00	\$78,073.00	\$ 95,116.00	\$103,026.00	\$ 106,848.00
21	\$71,811.00	\$78,073.00	\$ 95,116.00	\$103,026.00	\$ 106,848.00
22	\$71,811.00	\$78,073.00	\$ 95,116.00	\$103,026.00	\$ 106,848.00
23	\$71,811.00	\$78,073.00	\$ 95,116.00	\$103,026.00	\$ 106,848.00
24	\$71,811.00	\$78,073.00	\$ 95,116.00	\$103,026.00	\$ 106,848.00
25	\$71,811.00	\$78,073.00	\$102,000.00	\$107,100.00	\$ 112,200.00
26	\$71,811.00	\$78,073.00	\$102,000.00	\$107,100.00	\$ 112,200.00
27	\$71,811.00	\$78,073.00	\$102,000.00	\$107,100.00	\$ 112,200.00
28	\$71,811.00	\$78,073.00	\$102,000.00	\$107,100.00	\$ 112,200.00
29	\$71,811.00	\$78,073.00	\$102,000.00	\$107,100.00	\$ 112,200.00
30	\$71,811.00	\$78,073.00	\$107,100.00	\$112,200.00	\$ 117,300.00

Appendix C
Extracurricular Salary Schedule and Payment Procedures
2023-2025

A. Teaching Staff Supervising Extracurricular Activities – Non-Athletics

Payment for ~~the above~~ services shall be made in accordance with the extracurricular salary schedules contained in this Appendix and on a pro rata basis consistent with the nineteen (19) or twenty-four (24) pay period ~~payment basic contract~~ pay option selected by the teacher individual, with the first payment to be made on the first pay date occurring fifteen (15) days after receipt of the signed contract in the Human Resources Department. Teachers receiving salary payment for extracurricular activities may elect a single lump sum payment to be made on November 30 for fall activities, March 30 for winter activities, and June 15 for spring activities provided the extracurricular assignment concludes prior to that date.

B. Extracurricular Study Committee

The Extracurricular Study Committee ~~will have~~ has the authority to approve new stipends on Schedules C, assign stipends to qualifying staff, and determine qualifying staff. A ~~T~~teachers receiving a ~~a~~ stipends on Schedule C may request that the Extracurricular Review Committee review their such stipend to determine the level of appropriate compensation and make a recommendation to be shared with the EM/E President and the Human Resources Department.

C. Post Season Pay

The following applies to all activities on the Extracurricular Salary Schedule contained in this Appendix. A. — Nonathletic Activities

When an extension of the normal program beyond that defined by the time factor in the Extracurricular Position Responsibility Analysis is required by the District Employer, pay for this extension is prorated at an hourly rate based on a calculation of the hourly rate from the normal program in the Extracurricular Salary Schedule.

The number of personnel to be eligible and the amount of additional time for these positions is determined by the building principal responsible for the activity after consultation with the activity sponsor.

NON-ATHLETICS	Point Value	1st Year	2023-2024 After First Year	2023-2024 After Second Year	Point Value	1st Year	2024-2025 After First Year	2024-2025 After Second Year
Senior High Drama								
Dramatics Director	30	\$ 5,005	\$ 5,255	\$ 5,466	30	\$ 5,005	\$ 5,255	\$ 5,466
Musical Director	30	\$ 5,005	\$ 5,255	\$ 5,466	30	\$ 5,005	\$ 5,255	\$ 5,466
Set Construction	9.9	\$ 1,668	\$ 1,734	\$ 1,805	9.9	\$ 1,668	\$ 1,734	\$ 1,805
Theater Asst	9.9	\$ 1,668	\$ 1,734	\$ 1,805	9.9	\$ 1,668	\$ 1,734	\$ 1,805
3 Act Play	16	\$ 2,696	\$ 2,806	\$ 2,916	16	\$ 2,696	\$ 2,806	\$ 2,916
1 Act Play	16	\$ 2,696	\$ 2,806	\$ 2,916	16	\$ 2,696	\$ 2,806	\$ 2,916
Sr. High Drama Const.	5.3	\$ 890	\$ 925	\$ 962	5.3	\$ 890	\$ 925	\$ 962
Tech/Costumes/Props	9	\$ 1,516	\$ 1,578	\$ 1,639	9	\$ 1,516	\$ 1,578	\$ 1,639
Middle School Drama								
Dramatics Director	16	\$ 2,696	\$ 2,806	\$ 2,916	16	\$ 2,696	\$ 2,806	\$ 2,916
Musical Director	16	\$ 2,696	\$ 2,806	\$ 2,916	16	\$ 2,696	\$ 2,806	\$ 2,916
Set Construction	5.3	\$ 890	\$ 925	\$ 962	5.3	\$ 890	\$ 925	\$ 962
Fall Play	16	\$ 2,696	\$ 2,806	\$ 2,916	16	\$ 2,696	\$ 2,806	\$ 2,916
Director Variety Show	6.4	\$ 1,079	\$ 1,122	\$ 1,168	6.4	\$ 1,079	\$ 1,122	\$ 1,168
Variety Show Asst	3.2	\$ 540	\$ 560	\$ 582	3.2	\$ 540	\$ 560	\$ 582
8 Theater Workshop	6.4	\$ 1,079	\$ 1,122	\$ 1,168	6.4	\$ 1,079	\$ 1,122	\$ 1,168
6/7 Theater Workshop	4.8	\$ 808	\$ 840	\$ 878	4.8	\$ 808	\$ 840	\$ 878
3 Act Play Set C	2.7	\$ 458	\$ 477	\$ 494	2.7	\$ 458	\$ 477	\$ 494
Tech/Costumes/Props	9	\$ 1,516	\$ 1,578	\$ 1,639	9	\$ 1,516	\$ 1,578	\$ 1,639
Class Advisors								
Senior Class	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911
Junior Class	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911
Sophomore Class	3.75	\$ 633	\$ 659	\$ 683	3.75	\$ 633	\$ 659	\$ 683
Homecoming	2.5	\$ 424	\$ 438	\$ 455	2.5	\$ 424	\$ 438	\$ 455
Speech Activities								
Varsity Debate	31	\$ 5,224	\$ 5,431	\$ 5,648	31	\$ 5,224	\$ 5,431	\$ 5,648
Junior Varsity Debate	21.7	\$ 3,654	\$ 3,802	\$ 3,955	21.7	\$ 3,654	\$ 3,802	\$ 3,955
Novice Debate	21.7	\$ 3,654	\$ 3,802	\$ 3,955	21.7	\$ 3,654	\$ 3,802	\$ 3,955
Speech Coach	31	\$ 5,224	\$ 5,431	\$ 5,648	31	\$ 5,224	\$ 5,431	\$ 5,648
Speech Coach Asst	21.7	\$ 3,654	\$ 3,802	\$ 3,955	21.7	\$ 3,654	\$ 3,802	\$ 3,955

NON-ATHLETICS	Point Value	1st Year	2023-2024 After First Year	2023-2024 After Second Year	Point Value	1st Year	2024-2025 After First Year	2024-2025 After Second Year
Clubs/Organizations								
Mid. Sch. Student Coun.	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Clubs/Organizations	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911
DECA	18	\$ 3,024	\$ 3,150	\$ 3,279	18	\$ 3,024	\$ 3,150	\$ 3,279
DECA Coffee Shop Adv.	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
HOSA Adv.	18	\$ 3,024	\$ 3,150	\$ 3,279	18	\$ 3,024	\$ 3,150	\$ 3,279
Math League	9	\$ 1,516	\$ 1,578	\$ 1,639	9	\$ 1,516	\$ 1,578	\$ 1,639
Mock Trial Adv.	15	\$ 2,528	\$ 2,628	\$ 2,736	15	\$ 2,528	\$ 2,628	\$ 2,736
AVID	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911
Model United Nations	41	\$ 4,600	\$ 4,786	\$ 4,977	41	\$ 4,600	\$ 4,786	\$ 4,977
Knowledge Bowl	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
High School Robotics	41	\$ 4,600	\$ 4,786	\$ 4,977	41	\$ 4,600	\$ 4,786	\$ 4,977
Middle School Robotics	9	\$ 1,516	\$ 1,578	\$ 1,639	9	\$ 1,516	\$ 1,578	\$ 1,639
ASL	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911
Quiz Bowl	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Publications								
Sr. High Newspaper	28	\$ 4,717	\$ 4,906	\$ 5,102	28	\$ 4,717	\$ 4,906	\$ 5,102
Mid. Sch. Newspaper	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Sr. High Yearbook	27	\$ 4,550	\$ 4,732	\$ 4,920	27	\$ 4,550	\$ 4,732	\$ 4,920
Mid. Sch. Yearbook	14	\$ 2,359	\$ 2,452	\$ 2,550	14	\$ 2,359	\$ 2,452	\$ 2,550
Mid. Sch. Pub. Tech. Asst.	10.5	\$ 1,767	\$ 1,840	\$ 1,914	10.5	\$ 1,767	\$ 1,840	\$ 1,914
Literary Magazine	25	\$ 4,211	\$ 4,377	\$ 4,556	25	\$ 4,211	\$ 4,377	\$ 4,556
Bus. Adv. Sr. High Yearbook	8	\$ 1,347	\$ 1,398	\$ 1,457	8	\$ 1,347	\$ 1,398	\$ 1,457
Tangents	16	\$ 2,696	\$ 2,806	\$ 2,916	16	\$ 2,696	\$ 2,806	\$ 2,916
School News Broadcast	9	\$ 1,516	\$ 1,578	\$ 1,639	9	\$ 1,516	\$ 1,578	\$ 1,639
INSTRUMENTAL MUSIC	Point Value	1st Year	2023-2024 After First Year	2023-2024 After Second Year	Point Value	1st Year	2024-2025 After First Year	2024-2025 After Second Year
Concert Band	32	\$ 5,392	\$ 5,607	\$ 5,832	32	\$ 5,392	\$ 5,607	\$ 5,832
Varsity Band	31	\$ 5,224	\$ 5,431	\$ 5,648	31	\$ 5,224	\$ 5,431	\$ 5,648
Marching Band	28	\$ 4,717	\$ 4,906	\$ 5,102	28	\$ 4,717	\$ 4,906	\$ 5,102
Marching Band Asst	21	\$ 3,539	\$ 3,679	\$ 3,826	21	\$ 3,539	\$ 3,679	\$ 3,826
Symphonic Band Director	21	\$ 3,539	\$ 3,679	\$ 3,826	21	\$ 3,539	\$ 3,679	\$ 3,826
Pep Band	8	\$ 1,347	\$ 1,398	\$ 1,457	8	\$ 1,347	\$ 1,398	\$ 1,457
Sophomore Jazz Band	3	\$ 512	\$ 533	\$ 554	3	\$ 512	\$ 533	\$ 554
Jazz Band	7	\$ 1,179	\$ 1,227	\$ 1,274	7	\$ 1,179	\$ 1,227	\$ 1,274
Concert Orchestra	27	\$ 4,550	\$ 4,732	\$ 4,920	27	\$ 4,550	\$ 4,732	\$ 4,920
Philharmonic Orchestra	14	\$ 2,359	\$ 2,452	\$ 2,550	14	\$ 2,359	\$ 2,452	\$ 2,550
Orchestra 9	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Orchestra 8	7	\$ 1,179	\$ 1,227	\$ 1,274	7	\$ 1,179	\$ 1,227	\$ 1,274
Orchestra 7	7	\$ 1,179	\$ 1,227	\$ 1,274	7	\$ 1,179	\$ 1,227	\$ 1,274
Orchestra 6	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911
Varsity Orchestra	14	\$ 2,359	\$ 2,452	\$ 2,550	14	\$ 2,359	\$ 2,452	\$ 2,550
Chamber Orchestra	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Percussion Coach	20	\$ 3,370	\$ 3,507	\$ 3,645	20	\$ 3,370	\$ 3,507	\$ 3,645
Marching Band Manager	20	\$ 3,370	\$ 3,507	\$ 3,645	20	\$ 3,370	\$ 3,507	\$ 3,645
Band 10	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Band 9	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Band 8	7	\$ 1,179	\$ 1,227	\$ 1,274	7	\$ 1,179	\$ 1,227	\$ 1,274
Band 7	7	\$ 1,179	\$ 1,227	\$ 1,274	7	\$ 1,179	\$ 1,227	\$ 1,274
Band 6	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911
INSTRUMENTAL MUSIC	Point Value	1st Year	2023-2024 After First Year	2023-2024 After Second Year	Point Value	1st Year	2024-2025 After First Year	2024-2025 After Second Year
Tournament Performances Hourly Activity Based on Varsity Band								
Vocal Music								
Concert Choir	27	\$ 4,550	\$ 4,732	\$ 4,920	27	\$ 4,550	\$ 4,732	\$ 4,920
Varsity Choir	21	\$ 3,538	\$ 3,679	\$ 3,826	21	\$ 3,538	\$ 3,679	\$ 3,826
Choir 9	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Choir 8	7	\$ 1,179	\$ 1,227	\$ 1,274	7	\$ 1,179	\$ 1,227	\$ 1,274
Choir 7	7	\$ 1,179	\$ 1,227	\$ 1,274	7	\$ 1,179	\$ 1,227	\$ 1,274
Choir 6	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911
Musical Drama Teacher - Gr. 9	7.5	\$ 1,263	\$ 1,313	\$ 1,368	7.5	\$ 1,263	\$ 1,313	\$ 1,368
Musical Drama Teacher - Gr. 8	5.25	\$ 886	\$ 920	\$ 955	5.25	\$ 886	\$ 920	\$ 955
Chamber Singers	8	\$ 1,347	\$ 1,398	\$ 1,457	8	\$ 1,347	\$ 1,398	\$ 1,457
Bel Canto Singers	21	\$ 3,538	\$ 3,679	\$ 3,826	21	\$ 3,538	\$ 3,679	\$ 3,826
Ensemble Director	8	\$ 1,347	\$ 1,398	\$ 1,457	8	\$ 1,347	\$ 1,398	\$ 1,457

Appendix D
Extra Service Salary Schedule and Payment Procedures
2023-2025

Teaching Staff- Payment for ~~the above~~ **extra** services **in accordance with the extra service salary schedule contained in this Appendix and** ~~are made~~ on a pro rata basis consistent with the **nineteen (19)** or **twenty-four (24)** **pay period** consistent with the 19 or 24 payment basic contract pay option selected by the teacher, with the first payment to be made on the first pay date occurring 15 days after the receipt of the signed contract in the Human Resources Department.

If a teacher wishes to have a lump sum payment, this option must be selected on the Extra Service Contract form and be received in the Human Resources Department prior to September 15.

The Extracurricular Study Committee ~~will have~~ **has** the authority to approve new stipends on Schedule D, assign stipends to qualifying staff, and determine qualifying staff. A **Teachers** receiving **a** stipend**s** on Schedule D may request that the Extracurricular Study Committee review **their such** stipend to determine the level of appropriate compensation and make a recommendation to be shared with EM/E President and the Human Resources Department. Any stipend must be **s**School **b**Board approved.

Extra Service	Salary Amount 2023-2024	Salary Amount 2024-2025
Academic Triathlon Advisor	\$ 2,264	\$ 2,264
Area Leaders, Grade 6 Team Leaders (Secondary)	\$ 5,719	\$ 5,719
Commencement Speaker/Scholars Banquet Speaker	\$ 291	\$ 291
Counselors' and Psychologists' Extra Duties	\$ 2,491	\$ 2,491
Creek Valley Environmental Project Facilitator	\$ 1,980	\$ 1,980
District Spelling Bee Coordinator	\$ 1,248	\$ 1,248
District Wide Chemical Hygiene Officer	\$ 1,824	\$ 1,824
Elementary School Patrol	\$ 1,477	\$ 1,477
Equipment Managers	\$ 8,575	\$ 8,575
Gifted and Talented Coordinator (Prorate if applicable)	\$ 5,719	\$ 5,719
Grade Level Leader, Elementary and Early Learning Center	\$ 2,860	\$ 2,860
Lunchroom & Playground Supervision Indoor & Outdoor	\$ 2,053	\$ 2,053
	\$ 2,499	\$ 2,499
Middle School Athletic Coordinator	\$ 3,749	\$ 3,749
Preparation Stipend (For middle school teachers with multiple building assignments who supervise in advisor-advisee groups)	\$ 818	\$ 818
Project Pride/Connect Time Coordinator	\$ 1,825	\$ 1,825
Secondary School Advisory - See Section 5.08	\$ 1,000	\$ 1,000
Senior High Student Council Advisor	\$ 7,653	\$ 7,653
Special Education Team Leader Base Pay	\$ 3,259	\$ 3,259
(Additional amount * per licensed FTE on their team as of October 1. Licensed FTEs must fall under one of the categories listed (Psychologist, Occupational Therapist, Speech Language Clinician, Special Education Teacher, Diagnostician). This amount will not be adjusted during the year due to changes in team staffing. In no event will the total team leader pay exceed the pay for area leaders.	\$451*	\$451*
Special Project/Events Coordinator/MN Reading or Math Corp Leader	\$ 2,053	\$ 2,053
Staff Development Chairperson	\$ 2,491	\$ 2,491
Student Leadership Team Coordinator, Elementary, Middle School	\$ 1,825	\$ 1,825
Success Center Lead Teacher		
Elementary	\$ 3,262	\$ 3,262
Secondary	\$ 1,971	\$ 1,971
Travel Based Learning Facilitator	\$ 1,980	\$ 1,980
Teacher Evaluation Committee	\$ 1,149	\$ 1,149
Weight Room Supervision (Quarter)	\$ 725	\$ 725

APPENDIX E
Hourly Wage Rates

HOURLY TEACHER/EXTRA DUTY WAGE SALARY SCHEDULE
2023-2025

<u>Training Education Level</u>	<u>Experience Level</u>	<u>Hourly Rate Effective 08/15/22 08/15/23</u>
BA	~~A-E~~ 1-5	\$31.91
BA	~~F-R~~ 6-30	\$33.07
MA	~~A-E~~ 1-5	\$33.07
MA	~~F-R~~ 6-30	\$34.00
MA+30/45; MA+60; Educ. Specialist Spec.; ~~Dr. Ph.D.~~	~~A-R~~ 1-30	\$34.00

(Includes study hall supervision, homebound tutors, early childhood screening, hourly teachers, summer school teaching, and other summer programs such as band, post-kindergarten, speech therapy, library, and physical conditioning.
As of July 1, 2018 excludes Early Childhood/Family Education.)

TITLE I HOURLY TEACHER WAGE SCHEDULE
2023-2025

<u>Education Level</u>	<u>Experience Level</u>	<u>Hourly Rate Effective 8/15/23</u>	<u>Hourly Rate Effective 8/15/24</u>
<u>BA</u>	~~A-E~~ 1-5	~~\$31.91~~ 33.03	<u>\$34.19</u>
<u>BA</u>	~~F-S~~ 6-30	~~\$33.07~~ 34.23	<u>\$35.43</u>
<u>MA</u>	~~A-E~~ 1-5	~~\$33.07~~ 34.23	<u>\$35.43</u>
<u>MA</u>	~~F-S~~ 6-30	~~\$34.00~~ 35.19	<u>\$36.42</u>

<u>MA+30/45; Educ. Specialist; MA+60; Ph.D.</u>	<u>A-S 1-30</u>	<u>\$34.00 35.19</u>	<u>\$36.42</u>

**EXTENDED SCHOOL YEAR (ESY) AND OPTIONS SUMMER SCHOOL
TEACHER HOURLY WAGE SCHEDULE**

<u>Education Level</u>	<u>Hourly Rate Effective for 2024 ESY and Options Summer Programs</u>
<u>BA</u>	<u>\$33.07 45.00</u>
<u>MA</u>	<u>\$34.00 55.00</u>

**TRAINING, PROFESSIONAL DEVELOPMENT, AND PLANNING
HOURLY/STIPEND WAGE SCHEDULE
2023-2025**

<u>District Presentation</u>	<u>Hourly Rate* for Voluntary District Training, Building Planning, and Staff Development Planning on Non-Duty Days</u>	<u>Technology Skill Enhancement</u>	<u>District Initiated Curriculum Development and Exemplary Grant Writing Projects</u>
<u>\$350 for full day (6-8 hours); \$175 for one-half day (3-4 hours); \$90 for one-quarter day (1.5-2 hours)</u>	<u>\$22.55</u>	<u>\$300 contingent on final product</u>	<u>Contractual Rate</u>

**In replacement for the hourly rate, teachers may receive graduate credit (participant paid when available).*

CURRICULUM WRITING HOURLY WAGE SALARY SCHEDULE
2023-2025

Curriculum writing will be paid at the rates listed below and will be paid only for work that is required by the ~~school~~ District within the specifications of a contractual agreement.

<u>Training</u> <u>Education</u> <u>Level</u>	<u>Experience</u> <u>Level</u>	<u>Hourly Rate Effective</u> <u>08/15/22 08/15/23</u>	<u>Hourly Rate Effective</u> <u>08/15/24</u>
BA	~~A-E~~ <u>1-5</u>	\$33.11	\$33.11
BA	~~F-R~~ <u>6-30</u>	\$34.31	\$34.31
MA	~~A-E~~ <u>1-5</u>	\$34.31	\$34.31
MA	~~F-R~~ <u>6-30</u>	\$35.32	\$35.32
MA45; <u>Educ.</u> <u>Specialist Spec.</u> ; MA+60; <u>Dr.</u> <u>Ph.D.</u>	~~A-R~~ <u>1-30</u>	\$35.32	\$35.32

Memorandum of Understanding
Between Edina Public Schools and Education Minnesota/Edina
Salary Schedule Placement for 2023-2024

This Memorandum of Understanding ("MOU") is made by and between Independent School District No. 273, Edina Public Schools ("District") and Education Minnesota/Edina ("EM/E").

WHEREAS, the EM/E is the exclusive representative of teachers employed by the District;

WHEREAS, the Master Agreement ("Agreement") governs the teachers' terms and conditions of employment between the District and EM/E for the 2023-2025 school year;

WHEREAS, the District and EM/E agree the addition of two additional steps, namely steps 25 and 30, to the 2023-2024 salary schedule are beneficial to ensure fair and competitive salaries; and

WHEREAS, the District and EM/E agree the last significant change to the format of the salary schedule was following the 2013-2014 school year and such change warrants an additional pathway for placement on the new steps 25 or 30 for teachers who had reached the career differential step (step 15 or higher) in Edina as of the 2013-2014 school year;

THEREFORE, the District and EM/E agree as follows:

1. A teacher's lane placement on the 2023-2024 salary schedule will be the same as their lane placement at the time the Agreement was ratified and approved.
2. A teacher's step placement on steps 1-18 (f/k/a steps A-R) on the 2023-2024 salary schedule will be the same as their step placement at the time the Agreement was ratified and approved.
3. A teacher who was hired on or advanced to step 19 (f/k/a step S) for the 2023-2024 school year will remain on step 19 for the 2023-2024 school year.
4. A teacher who was hired on or advanced to step 19 (f/k/a step S) for the 2021-2022 school year will advance to step 21 for the 2023-2024 school year.
5. Movement to the steps 25-29 will occur in one of three ways:
 1. A teacher will move to the step 25 after teaching twenty-four (24) full years (as defined in section 2.07) in the District; or
 2. A teacher will move to the step 25 after advancing to step 19 (formerly known as step S) and subsequently teaching six (6) full years (as defined in section 2.07). For example, a teacher who was hired on or advanced to step 19 for the 2019-2020 school year will be placed on step 23 for the 2023-2024 school year; or
 3. 2013-2014 Exception: If a teacher has worked continually in the District since 2013-2014, and was on Step 15 or higher in 2013-2014, then the teacher will be placed on the 2023-2024 salary schedule on the step that is equal to their 2013-2014 step plus one (1) year for each full year of service (as defined in section 2.07) earned subsequent to that school year. For example, a teacher on Step 17 in 2013-2014, who worked full years of service

(as defined in section 2.07) each year since 2013-2014, will be placed on Step 27 for the 2023-2024 school year.

6. Movement to the new step 30 will occur in one of three ways:

1. A teacher will move to the new step 30 after teaching twenty-nine (29) full years (as defined in section 2.07) in the District; or
2. A teacher will move to the new step 30 after advancing to the new step 25 and subsequently teaching five (5) full years (as defined in section 2.07). For example, a teacher who advanced to step 25 for the 2023-2024 school year will be placed on step 30 for the 2028-2029 school year; or
3. 2013-2014 Exception: If a teacher has worked continually in the District since 2013-2014, and was on Step 15 or higher in 2013-2014, then the teacher will be placed on the 2023-2024 salary schedule on the step that is equal to their 2013-2014 step plus one (1) year for each full year of service (as defined in section 2.07) earned subsequent to that school year. For example, a teacher on Step 20 in 2013-2014, who worked full years of service (as defined in section 2.07) each year since 2013-2014, will be placed on Step 30 for the 2023-2024 school year.

7. Teachers who disagree with the application of the terms of this MOU may file a grievance in accordance with the grievance procedure found in the Agreement.

8. Any teacher on a full year approved leave of absence in 2023-2024 will be placed on the salary schedule in accordance with this MOU on their return to their Edina position. The timelines provided in the Agreement for such teacher to file a grievance will begin on their first day back in the District following their leave of absence. This paragraph will continue beyond the June 30, 2024 sunset date for the sole purpose of placing teachers that were on a full year approved leave of absence in 2023-2024 and return to their position following that date.

9. Nothing in this MOU may be deemed to establish a precedent, a practice, or to alter any established interpretation, precedent, or practice arising out of or relating to the Agreement between the District and EM/E. This MOU does not alter any managerial rights that the District has in absence of this MOU.

10. Unless extended in writing by both parties, this MOU automatically sunsets on June 30, 2024.

EM/E and the District are in agreement with the above language as evidenced by their representatives' signatures below.

Representative for:

Education Minnesota/Edina

ISD 273, Edina Public Schools

President

School Board Chair

Date

Date

Memorandum of Understanding
Between Edina Public Schools and Education Minnesota/Edina
Phased Retirement for Teachers – 2024-2025 Pilot Program

This Memorandum of Understanding (“MOU”) is made by and between Independent School District No. 273, Edina Public Schools (“District”) and Education Minnesota/Edina (“EM/E”).

WHEREAS, the EM/E is the exclusive representative of teachers employed by the District;

WHEREAS, the Master Agreement (“Agreement”) governs the teachers’ terms and conditions of employment between the District and EM/E for the 2023-2025 school year;

WHEREAS, the District and EM/E agree that it is a strategic goal to advance academic excellence, growth and readiness;

WHEREAS, the District and EME/E agree on the need to provide a coherent and differentiated educational experience that effectively engages, and appropriately challenges every student academically;

WHEREAS, the District and EM/E agree that students need timely and effective interventions;

WHEREAS, the District and EM/E agree that it is a strategic goal to develop leadership throughout the District;

WHEREAS, the District and EM/E agree in the need to provide a robust, balanced, and timely professional development;

WHEREAS, the District and EM/E agree that leveraging the leaders of today to help leaders of tomorrow will help ensure Edina’s continued excellence;

WHEREAS, the District and EM/E recognize that finding qualified immersive language substitutes is challenging;

WHEREAS, the District and EM/E agree that educating students is both rewarding and exhausting work and teacher workload is a genuine concern;

WHEREAS, the District and EM/E recognize the benefit of flexible human resources to assist in the achievement of District goals including added resources for mentorship;

THEREFORE, the District and EM/E agree as follows:

1. To pilot a Phased Retirement Program during the 2024-2025 school year.
2. To be eligible to apply for Phased Retirement, an EM/E teacher must: 1) have a 1.0 FTE assignment; 2) have reached at least fifty (50) years of age prior to August 1, 2024; and 3) have provided at least fifteen (15) years of teaching service for Edina Public Schools.

3. Teachers selected for the Phased Retirement program will work eight (8) hours per day (inclusive of a duty free 30-minute lunch period) for the number of days provided for in next paragraph. If a teacher is unable to work an assigned duty day, then they will make up that duty day on another date as determined by their supervisor.
4. Phased Retirement teachers will not be required to perform work outside of their duty day.
5. A Phased Retirement teacher's required number of duty days will be calculated as follows: BA Lane/Step A1 salary divided by Phased Teacher's Lane/Step salary multiplied by 184 and rounded to the next whole number. Using the 2023-2024 salary schedule as an example, a Phased Teacher on MA60/Step \$19 would work 84 days based on this formula ($\$47,950/\$104,753 \times 184 = 84.22$ and rounded to 84 days). Once the 2023-2025 contract has been ratified and approved, a Phased Retirement duty day chart will be created and published.
6. Phased Retirement Teachers will be paid a 1.0 FTE salary based on BA/Step A1 of the 2024-2025 Agreement if they work all of their required duty days.
7. The District and the Phased Retirement teacher will contribute to the Minnesota Teachers Retirement Association (TRA) as required by TRA. A Phased Retirement teacher who is eligible for an Employer Contribution Towards Hospitalization-Medical Insurance as outlined in section 2.13.1 of the EM/E contract will begin receiving this benefit upon entering the Phased Retirement program. Teachers hired after July 1, 2011 will receive health insurance equal to fifty (50) percent of the District contribution while working as a Phased Retirement teacher. A Phased Retirement teacher will receive a two (2) percent District match towards the District's 403(b) plan). A Phased Retirement teacher who retires and is eligible for the Early Retirement Incentive Payments found in Sections 2.12 and 2.13 of the Agreement will receive such payments based on their FTE, step and lane placement in 2023-2024. No other benefit provisions of the Agreement apply to a Phased Retirement teacher.
8. Teachers who meet these initial eligibility requirements and are interested in working in a Phased Retirement teaching position during the 2024-2025 school year must apply no later than January 16, 2024. Application materials will be available in the Human Resources Department.
9. All teachers that apply by the January 16, 2024 deadline, and meet the above eligibility requirements, will receive an interview for the Phased Retirement teaching program.
10. The selection of Phased Retirement teachers, and the number of Phased Retirement teachers, and the assignments for Phased Retirement teachers, will be determined at the discretion of the District.
11. Teachers selected for the Phased Retirement program will be required to resign a portion of their 1.0 FTE teaching position. The exact portion to be resigned will be determined using the same formula set out for calculating required duty days. Using the example in paragraph five above, the teacher would need to resign from 0.54 FTE of their 1.0 FTE position (calculated using two decimal places, 84 days divided by 184 days equates to 0.46 FTE).
12. If the District is unable to hire a suitable replacement for a Phased Retirement teacher at the entry lane and step of the salary schedule, then the District has the

right to return the Phased Retirement teacher to a 1.0 FTE teaching assignment. Eligible teachers who are not selected for the Phased Retirement program will have the option for early retirement benefits as outlined in sections 2.12 and 2.13 of the Agreement as if they had informed the District of their intent to retire by February 1, 2024.

13. If the District ends the Phased Retirement program following the 2024-2025 pilot, then all 2024-2025 Phased Retirement teachers will have the right to return to a 1.0 FTE teaching position for the 2025-2026 school year.
14. The District makes no claims about the impact the Phased Retirement program will have on a Phased Retirement teacher's years of service, eligibility, pension amounts, or any part of their pension through TRA. A Phased Retirement teacher is solely responsible for making such determinations with TRA and monitoring their duty days to ensure they receive the service credit they desire.
15. Nothing in this MOU may be deemed to establish an interpretation of the Agreement between the District and EM/E, a precedent, a practice, or to alter any established interpretation, precedent, or practice arising out of or relating to the Agreement between the District and EM/E. Neither party may submit this MOU in any proceeding as evidence of a contract interpretation, precedent, or practice. This MOU does not alter any managerial rights that the District has in absence of this MOU. This MOU is not grievable.
16. Unless extended in writing by both parties, this MOU automatically sunsets on June 30, 2025.

EM/E and the District are in agreement with the above language as evidenced by their representatives' signatures below.

Representative for:

Education Minnesota/Edina

ISD 273, Edina Public Schools

President

School Board Chair

Date

Date

Memorandum of Understanding
Between Edina Public Schools and Education Minnesota/Edina
Preschool Teacher Compensation and Benefits 2023-2025

This Memorandum of Understanding ("MOU") is made by and between Independent School District No. 273, Edina Public Schools ("District") and Education Minnesota/Edina ("EM/E").

WHEREAS, the EM/E is the exclusive representative of teachers employed by the District;

WHEREAS, the Master Agreement ("Agreement") governs the teachers' terms and conditions of employment between the District and EM/E for the 2023-2025 school years;

WHEREAS, the District and EM/E agree that preschool teachers now meet the definition of teacher under Minnesota Statute Section 179A.03, subdivision 18;

WHEREAS, the District and EM/E agree that additional time is needed to transition to a fully licensed preschool teacher model;

THEREFORE, the District and EM/E agree as follows:

1. Applicable Staff: The provisions of this Article will apply to preschool teachers employed by the Community Education Program of the District, except as otherwise noted in this Article.
2. Teaching License Requirement: Preschool teachers shall hold a valid Minnesota teaching license in the area of pre-kindergarten, pre-primary, or early childhood education. Unless a different license is required by the Professional Educator Licensing and Standards Board (PELSB), a preschool teacher with an elementary education teaching license who was teaching preschool in the District on or before July 1, 2023 will also meet this licensure requirement. Preschool teachers that do not hold a valid and appropriate Minnesota teaching license by the end of the 2027-2028 school year will be terminated for lack of proper credentialing.
3. Probationary Period: Preschool teachers shall serve a probationary period of three (3) school years, during which time the District shall have the unqualified right to terminate such preschool teacher's employment. Preschool teachers that participated in Edina's Teacher Evaluation and Alternative Compensation program prior to August 1, 2023 will have such years applied to their probationary period. For the purposes of this retroactive application, preschool teachers must have taught a minimum of one-hundred twenty (120) days in a school year to constitute a year of probationary service. As of August 1, 2023, preschool teachers must teach a minimum of ninety (90) days in a school year to constitute a probationary year of service. After completion of the probationary period, a preschool teacher may be suspended (with or without pay) or terminated only for just cause.
4. Salary Lane Changes: Salary lane changes for increased education are made twice each year in November (based on degrees awarded prior to September 1) and in April (based on degrees awarded prior to February 1). A request for a lane change in November must be filed with the Human Resources Department on or before October 15. Upon approval of a November lane change, the applicable salary increase for a full contract year includes retroactive pay to the beginning of the

school year and the new pay rate will be paid over the remaining pay periods. A request for a lane change in April must be filed with the Human Resources Department on or before March 15. Upon approval of an April lane change, one-half (1/2) of the full year salary increase will include a retroactive payment from the midpoint of the school year and the new pay rate will be paid over the remaining periods. Requests for salary lane changes must include an official transcript showing a degree has been awarded. If an official transcript is not available in time to meet the October 15 or March 15 submission deadlines, the Director of Human Resources may extend the deadline for up to thirty (30) days. To apply to the salary schedule, degrees must be earned from an accredited college or university and be deemed germane to the teacher's assignment by the District.

5. Tax-Sheltered Annuities 403(b) Plan: Preschool teachers may participate in the District's tax-deferred 403(b) plan by contributing a portion of their salary to the plan. The School District matches individual contributions to the annuity fund up to two (2) percent of the preschool teacher's salary and no greater than \$2,000 per year. The annual year for the District matching contributions is January 1 through December 31. All contributions must be made to a District approved 403(b) vendor of the preschool teacher's choice. The preschool teacher is responsible for making all arrangements required with the 403(b) vendor to ensure that proper payment can be made. The District's contribution is not payable unless the preschool teacher authorizes a salary contribution up to the matching amount the preschool teacher is eligible to receive. The District's match cannot be accumulated on a year-to-year basis if a preschool teacher elects to begin participation after initial eligibility.
6. Early Retirement Incentive Payment: A preschool teacher teaching in the District as of July 1, 2023 will be eligible for the early retirement incentive found in section 2.12 of the Agreement as if July 1, 2023 was their hire date. A preschool teacher who was in the EM/E Agreement during the 2018-2019 school year and later moved to a different District agreement will receive credit for full years (per section 2.07 of the Agreement) worked while in the EM/E Agreement towards the early retirement incentive payment.
7. Seniority, Layoff and Recall Process: After completion of the probationary period, preschool teachers shall accrue seniority from their first day of continuous service as a preschool teacher in the District. Preschool teachers shall have a separate seniority list and shall have employment rights only within the District's preschool program. Other district teachers shall not have bumping rights into the preschool program. In the event of job elimination or a reduction in force, the least senior non-licensed preschool teacher without a bachelor's degree will be the first to be placed on layoff. The least senior non-licensed preschool teacher with a bachelor's degree or higher will be second to be placed on layoff. The least senior and inappropriately licensed preschool teacher will be third to be placed on layoff. No appropriately licensed preschool teacher may be placed on layoff if a non-licensed or inappropriately licensed preschool teacher is employed. In the event there are no non-licensed or inappropriately licensed preschool teachers, appropriately licensed preschool teachers will be placed on layoff starting with the least senior. A preschool teacher on layoff will be placed on the recall list for a period of eighteen (18) months. The preschool teacher must accept the first offer of rehire or be removed from the recall list. If a preschool teacher accepts a position with fewer hours than previously held at the time of layoff, then they will continue to have

rights within the remainder of their recall period to be reinstated to their former hours.

8. EME Contract Provisions Applicable to Preschool Teachers: In addition to the benefits outlined in this MOU, the following Articles and/or sections in the Master Agreement apply to preschool teachers: Article I (Introduction), section 2.05 (Credit for Outside Experience), section 2.07 (Full Year Credit for Purposed of Step Advancement), section 2.08 (Payroll Deduction-Dues Checkoff), 2.10 (In-District Travel), section 3.01 (Basic Leave Allowance), 3.01.1 (Disability Leave), 3.01.2 (Sick Leave Pool), 3.01.3 (Family Illness or Bereavement Leave), 3.01.4 (Personal Leave), 3.01.5 (Religious Observance Leave), 3.03 (Professional Leave), 3.05 (Sabbatical Leave), 3.07 (Parental Leave), 3.08 (Judicial Leave), 3.09 (Leave for Holding Public Office), 3.10 (Military Leave), 3.11(Selective Service Physical Examination), 3.13 (Superintendent Discretionary Leave), 4.01 (Group Insurance Policies), 4.02 (Life Insurance and Accidental Death and Dismemberment Insurance), 4.03 (Income Protection Insurance), 4.04 (Hospitalization-Medical Insurance), 4.06 (Dental Insurance), 4.07 (Liability Insurance), 5.01.1 (Newly-Hired Teachers), 5.03 (Legal Holidays and Emergency Closings), 5.05 (Preparation Time), 5.06 (Duty-Free Lunch Period), 8.02.3 (In-Service Requirements), and Article IX (Grievance Procedure). Contract provisions not noted in this section do not apply to preschool teachers.
9. 2023-2024 Salary Rates
 - a. A preschool teacher that holds a valid, Minnesota Tier 3 or Tier 4 teaching license will be paid on an hourly basis and in accordance with the appropriate salary level as listed in Appendix A of the Agreement. A licensed preschool teacher's initial step placement on the salary schedule found in Appendix A will be based on the teacher's previous full years of preschool teaching experience in a public school district and in accordance with section 2.07 of the Agreement. A licensed preschool teacher's lane placement on Appendix A will be in accordance with the Agreement. Acceptance of degrees and coursework for salary schedule purposes must be certified by an official transcript from an accredited college or university. Degrees must be germane to the teacher's educational assignment and degrees in other professional fields will not be approved for salary schedule placement purposes in accordance with section 2.06.3 of the Agreement.
 - b. A preschool teacher with less than a bachelor's degree will be placed on the first lane shown below and on the step that reflects their current step and years of service teaching preschool in the District.
 - c. A preschool teacher without a valid, Minnesota Tier 3 or Tier 4 license and a minimum of a bachelor's degree who was teaching in the District on or before July 1, 2023 will be placed on the B.A. or M.A. lane shown below as appropriate and on the step that reflects their current step and years of service teaching preschool in the District.

Step	Less than a Bachelor's Degree	Bachelor's Degree without a Valid MN Tier 3 or Tier 4 Teaching License	Master's Degree without a Valid MN Tier 3 or Tier 4 Teaching License
1	\$ 24.19	\$ 27.97	\$ 31.13
2	\$ 25.65	\$ 28.77	\$ 32.70
3	\$ 27.16	\$ 29.55	\$ 33.28
4	\$ 27.88	\$ 30.33	\$ 33.47
5	\$ 29.25	\$ 31.13	\$ 34.26
6	\$ 30.69	\$ 31.92	\$ 35.05
7		\$ 32.70	\$ 35.83
8		\$ 33.47	\$ 36.62
9		\$ 34.26	\$ 37.39
10		\$ 35.05	\$ 38.18
11		\$ 35.83	\$ 38.97
12-16		\$ 37.64	\$ 40.91
17+		\$ 39.52	\$ 42.95

10. 2024-2025 Salary Rates

- a. A preschool teacher that holds a valid, Minnesota Tier 3 or Tier 4 teaching license will be paid on an hourly basis and in accordance with the appropriate salary level as listed in Appendix B of the Agreement. A licensed preschool teacher's initial step placement on the salary schedule found in Appendix B will be based on the teacher's previous full years of preschool teaching experience in a public school district and in accordance with section 2.07 of the Agreement. A licensed preschool teacher's lane placement on Appendix B will be in accordance with the Agreement. Acceptance of degrees and coursework for salary schedule purposes must be certified by an official transcript from an accredited college or university. Degrees must be germane to the teacher's educational assignment and degrees in other professional fields will not be approved for salary schedule placement purposes in accordance with section 2.06.3 of the Agreement.
- b. A preschool teacher without a valid, Minnesota Tier 3 or Tier 4 teaching license will be placed on the schedule shown below as appropriate.

Step	Less than a Bachelor's Degree	Bachelor's Degree without a Valid MN Tier 3 or Tier 4 Teaching License	Master's Degree without a Valid MN Tier 3 or Tier 4 Teaching License
1	\$ 24.67	\$ 28.81	\$ 32.06
2	\$ 26.16	\$ 29.63	\$ 33.68
3	\$ 27.70	\$ 30.44	\$ 34.28
4	\$ 28.44	\$ 31.24	\$ 34.48
5	\$ 29.25	\$ 32.06	\$ 35.29
6	\$ 30.69	\$ 32.88	\$ 36.10
7		\$ 33.68	\$ 36.90
8		\$ 34.48	\$ 37.72
9		\$ 35.29	\$ 38.52
10		\$ 36.10	\$ 39.32
11		\$ 36.90	\$ 40.14
12-16		\$ 38.76	\$ 42.14
17+		\$ 40.71	\$ 44.24

11. Nothing in this MOU may be deemed to establish an interpretation of the Agreement, a precedent, a practice, or to alter any established interpretation, precedent, or practice arising out of or relating to the Agreement between the District and EM/E. Neither party may submit this MOU in any proceeding as evidence of a contract interpretation, precedent, or practice. This MOU does not alter any managerial rights that the District has in absence of this MOU. This MOU is not grievable.

12. This MOU sunsets on June 30, 2025.

EM/E and the District agree with the above language as evidenced by their representatives' signatures below.

Education Minnesota/Edina

ISD 273, Edina Public Schools

President

Board Chair

Date

Date

Memorandum of Understanding
Between Education Minnesota/Edina and Edina Public Schools
Special Education Support, 2023-2024 and 2024-2025

This Memorandum of Understanding ("MOU") is made by and between Independent School District No. 273, Edina Public Schools ("District") and Education Minnesota/Edina ("EM/E").

WHEREAS, EM/E is the exclusive representative of teachers employed by the District;

WHEREAS, the Master Agreement ("Agreement") governs the teachers' terms and conditions of employment between the District and EM/E for the 2023-2024 and 2024-2025 school years;

WHEREAS, the District and EM/E share an interest in supporting special education teachers in the completion of due process paperwork;

WHEREAS, the District and EM/E agree to enter into a Memorandum of Understanding allowing for additional preparation time to be provided to special education teachers to complete due process paperwork during the 2023-2024 and 2024-2025 school years;

THEREFORE, the District and EM/E agree as follows:

1. The District will continue to follow the parameters as outlined in the November 2016 Caseload Task Force Report whenever possible.
2. Full-time special education teachers will be entitled to 200 minutes per week of due process time within the student instruction day. Part-time teachers will receive a prorated period of time that reflects their FTE.
3. At the middle school level, 200 minutes per week of due process time should occur during the collaboration block (approximately 55-minute prep + 30 minutes of due process + 0 minutes of collaboration time = average 85-minute middle school collaboration block). If additional meetings that require special education attendance (e.g., team meetings, PLCs) are regularly scheduled by administration during the collaboration block, then special education teachers will be eligible for due process days as described in Paragraph 5 below.
4. The use of this time is to meet the requirements of professional responsibilities related to paperwork associated with due process. The time to complete due process professional responsibilities is in addition to the required preparation time.
5. If weekly due process time cannot be scheduled, special education teachers will be entitled to one due process day every four weeks, without a basic leave deduction.
6. Nothing in this MOU may be deemed to establish an interpretation of the Agreement, a precedent, a practice, or to alter any established interpretation, precedent, or practice arising out of or relating to the Agreement between the District and EM/E. Neither party may submit this MOU in any proceeding as evidence of a contract interpretation, precedent, or practice. This MOU does not alter any managerial rights that the District has in absence of this MOU. This MOU is not grievable.

7. This MOU sunsets on June 30, 2025.

EM/E and the District agree with the above language as evidenced by their representatives' signatures below.

Education Minnesota/Edina

ISD 273, Edina Public Schools

President

Board Chair

Date

Date

Memorandum of Understanding
Between Education Minnesota/Edina and Edina Public Schools
Online Teaching Terms and Conditions for the Implementation of Edina Online Offerings
2023-2024 and 2024-2025

It is agreed by and between Education Minnesota/Edina ("EM/E") and Independent School District No. 273, Edina Public Schools ("District") as follows:

- I. Although teachers are not expected to teach online courses without their consent, a teacher's full-time equivalency may be reduced if the assignment is rejected. If there are no current licensed district teachers willing to teach an online offering, the district can elect to cancel the course or secure qualified teachers through the district's posting process.
2. When online courses are offered, every effort will be made to assign them to teachers who accept the assignment. If there are no current licensed teachers willing to teach an online offering:
 - a. The course may be assigned to a current licensed teacher without the teacher's agreement. The teacher may reject the assignment.
 - b. If the district elects to offer an online course, and the assigned teacher rejects the assignment, the district will secure a qualified teacher through its posting process. In this event, the full-time equivalency ("FTE") of the teacher who rejected the assignment may be reduced through the granting of a Superintendent's discretionary leave for the rejected FTE. The superintendent discretionary leave concludes no later than the end of the school year of the assignment.
 - c. The district can elect to cancel the course.
3. Except in exigent circumstances, a teacher will not be expected to teach in a multi-modal format (i.e., supporting in-person and online students simultaneously during an assigned class period).
4. Online assignments will be built as part of a teachers' full-time equivalency.
5. If curriculum development is needed and authorized (e.g., new course), the teacher will be compensated at the curriculum development compensation rate.
6. Nothing in this MOU may be deemed to establish an interpretation of the Agreement, a precedent, a practice, or to alter any established interpretation, precedent, or practice arising out of or relating to the Agreement between the District and EM/E. Neither party may submit this MOU in any proceeding as evidence of a contract interpretation, precedent, or practice. This MOU does not alter any managerial rights that the District has in absence of this MOU.
7. This MOU sunsets on June 30, 2023 2025.

EM/E and the District are in agreement with the above language as evidenced by their representatives' signatures below.

Education Minnesota/Edina

ISD 273, Edina Public Schools

EM/E President

Board Chair

Date

Date



MASTER AGREEMENT
INDEPENDENT SCHOOL DISTRICT NO. 273
EDINA, MINNESOTA
AND
EDUCATION MINNESOTA/EDINA
JULY 1, 2023 THROUGH JUNE 30, 2025



Table of Contents

INTRODUCTION	8
1.01 Master Contract	8
1.02 Preamble	8
1.03 Recognition	8
1.04 Rights and Privileges of the Union.....	9
1.04.1 Released Time for Union Activities	9
1.04.2 Use of Facilities	10
1.04.3 Teacher Requests for Assignments	10
1.04.4 Assignments and Transfers	10
1.04.5 Board Agendas	10
1.05 Management Rights.....	10
1.05.1 Authority of the Employer	10
1.05.2 Provisions Contrary to Law	10
1.06 Teachers' Duties and Responsibilities.....	11
1.07 Definitions	11
1.08 Employee Rights	11
1.08.1 Fair Employment Practices	11
1.08.2 Personnel Files	12
1.08.3 Teacher Discipline	12
1.09 Meet and Confer.....	12
COMPENSATION.....	12
2.01 Individual Teacher Contracts.....	12
2.02 Salary Schedules.....	12
2.03 Status of Salary Schedules	12
2.04 Pay Periods.....	13
2.05 Credit for Outside Experience.....	13
2.06 Increases in Salary.....	13
2.06.1 Training.....	13
2.06.2 Training Requirements for Basic Salary Adjustment for Teachers	13
2.06.3 Requirements for Credit Approval	14
2.06.4 Tuition Reimbursement.....	15

2.06.5	Career and Technical Education (CTE) Teachers.....	15
2.07	Full Year Credit for Purposes of Step Advancement.....	15
2.08	Payroll Deduction – Dues Check Off	16
2.09	Tax-Sheltered Annuities	16
2.10	In-District Travel	17
2.11	Retirement.....	17
2.12	Early Retirement Incentive Payment	17
2.12.1	Eligibility	17
2.12.2	Early Retirement Incentive Payment Schedule and Distribution	18
2.12.3	Early Retirement Incentive Application	18
2.13	Employer Contribution Toward Hospitalization-Medical Insurance	18
2.13.1	Employer Contribution Toward Medical.....	18
2.13.2	Employer Contribution Toward Health Reimbursement Account.....	19
2.13.3	Employer Contribution to HRA for Basic Leave.....	20
2.14	Wellness Center Usage	20
2.15	Differential for Multi-Grade and Multi-Department Assignments	20
2.16	Licensed Independent Clinical Social Worker (LICSW).....	21
2.17	National Certifications	21
LEAVES OF ABSENCE		22
3.01	Basic Leave Allowance.....	22
3.01.1	Disability Leave.....	22
3.01.2	Disaster Leave – Sick Leave Pool.....	22
3.01.3	Family Illness Leave	24
3.01.4	Bereavement Leave.....	25
3.01.5	Personal Leave	25
3.01.6	Religious Holiday Observance Leave.....	26
3.01.7	Additional Personal Leave	26
3.02	Compensatory Time	26
3.02.1	Guidelines.....	26
3.02.2	Approved Uses for Compensatory Days	27
3.02.3	Unapproved Activities for Earning Compensatory Days	27

3.03	Professional Leave	27
3.04	Workload Relief Days	28
3.05	Sabbatical Leave	28
	3.05.1 Sabbatical Leave Candidate Selection.....	30
	3.05.2 Selection Criteria	30
	3.05.3 Sabbatical Leave Salaries	32
	3.05.4 Changes in Training Level.....	32
3.06	Extended Leaves of Absence Without Pay	32
	3.06.1 Career Change Leave of Absence.....	33
3.07	Parental Leave.....	34
	3.07.1 Parental Leave Without Pay	34
	3.07.2 Parental Leave with Pay.....	34
	3.07.3 Parental Leave for Adoption	35
	3.07.4 Other Parental Leave Provisions	35
3.08	Judicial Leave.....	36
3.09	Leave for Holding Public Office.....	36
3.10	Military Leave	36
3.11	Selective Service Physical Examination.....	36
3.12	Non-Instructional Positions for Teachers	36
3.13	Superintendent Discretionary Leave	37
3.14	Shared Contracts	37
INSURANCE		37
4.01	Group Insurance Policies.....	37
4.02	Life Insurance and Accidental Death and Dismemberment Insurance	37
4.03	Income Protection Insurance.....	38
4.04	Hospitalization-Medical Insurance	39
4.05	Dental Insurance	39
4.06	Liability Insurance.....	40
WORKING CONDITIONS		40
5.01	Duty Days	40
	5.01.1 Newly-Hired Teachers.....	41

5.01.2	Flexible Delivery of Professional Development	41
5.01.3	Stretch Calendar	41
5.01.4	Parent Communication and Conferences	41
5.02	Salary Deduction and Pay.....	42
5.03	Legal Holidays, Emergency Closings, and e-Learning Days	42
5.04	Hours of Employment.....	43
5.04.1	Changes in Days and Hours	43
5.04.2	Hours of Employment: Online Learning	43
5.05	Preparation Time	43
5.06	Duty-Free Lunch Period	43
5.06.1	Teachers Assigned to More Than One Building	43
5.07	Supervisory Responsibilities	44
5.07.1	Records Maintenance	44
5.08	Secondary School Advisory	45
5.09	Additional Due Process Time for Special Education Teachers	45
5.10	Flexible Duty Days for Licensed School Nurses.....	45
5.11	Support for Construction and Relocation Related Tasks.....	46
UNREQUESTED LEAVES OF ABSENCE		46
6.01	Purpose.....	46
6.02	Seniority Date	46
6.03	Seniority List.....	46
6.03.1	New Licenses	47
6.03.2	Licenses.....	47
6.04	Seniority List Preparation.....	47
6.05	Unrequested Leaves of Absence.....	47
6.06	Bumping Rights Procedures.....	48
6.07	Status While on Leave	48
6.08	Recall	49
6.08.1	Involuntary Transfer of Senior Teachers.....	49
6.09	Termination of Rights.....	50
6.10	Probationary Period	50

6.11	Teachers on Unrequested Leave Serving as Long Term Substitutes	50
EXTRA DUTY, EXTRA SERVICE, EXTRACURRICULAR.....		51
7.01	Extra Duty and Extra Service Assignments.....	51
7.02	Extracurricular Assignments	51
7.03	Extracurricular Salary Schedules	51
7.04	Extra Service and Extra Duty Salary Schedules.....	51
7.05	Extracurricular Study Committee.....	52
HOURLY-PAID TEACHERS		52
8.01	Provisions Applicable to Hourly-Paid Teachers.....	52
8.01.1	Roster of Hourly-Paid Teachers.....	52
8.01.2	Leave Allowance	53
8.01.3	Limitations.....	53
8.02	Provisions Applicable to Hourly-Paid Teachers.....	53
8.02.1	Compensation.....	53
8.02.2	Hospitalization-Medical-Dental Insurance	53
8.02.3	In-service Requirements	54
8.02.4	Seniority List for Hourly-Paid Teachers	54
8.02.5	Unrequested Leave of Absence	54
8.02.6	Other Provisions of the Agreement.....	55
GRIEVANCE PROCEDURE		55
9.01	Definition	55
9.02	Procedure	55
LONG-TERM SUBSTITUTE TEACHERS		57
10.01	Definition	57
10.02	Compensation.....	57
10.03	Hospitalization-Medical-Dental Insurance	57
10.04	Leave Allowance	57
10.05	Long-term Substitute Seniority List.....	57
10.06	Limitations	57
10.07	Other Applicable Provisions of the Agreement.....	58
MISCELLANEOUS.....		58

11.01	External Education Organizations.....	58
11.02	Study Hall Supervision	58
11.03	Open Enrollment for School-Aged Children of Teachers	59
DURATION AND RENEGOTIATION OF AGREEMENT.....		59
12.01	Term of Agreement.....	59
12.02	Effect of Agreement	59
12.03	Termination or Modification	59
12.04	Publication of the Agreement.....	59
DOCUMENT AUTHORIZATION		60
APPENDIX A: 2023-2024 SALARY SCHEDULE		61
APPENDIX B: 2024-2025 SALARY SCHEDULE		62
APPENDIX C: EXTRACURRICULAR SALARY SCHEDULE.....		63
APPENDIX D: EXTRA SERVICE SALARY SCHEDULE.....		67
APPENDIX E: HOURLY WAGE RATES		69

INTRODUCTION

1.01 Master Contract

This Agreement is made and entered into by and between INDEPENDENT SCHOOL DISTRICT NO. 273, City of Edina, Hennepin County, Minnesota, ("District"), and the EDUCATION MINNESOTA/EDINA ("Union").

1.02 Preamble

At Edina Public Schools, the District and Union share a commitment to ensure a workforce that reflects the multiple lived experiences of our students. This commitment is inseparable from our vision, mission, core values, and long tradition of defining excellence. We are unified in our belief that fostering a culture where diverse perspectives are valued is essential to achieving our shared goals.

Recognizing that providing quality education is the paramount aim of the Employer and the Union and that the character of such education depends largely upon the quality and morale of the teaching service, we hereby declare:

WHEREAS, the Union recognizes that the Employer, under law, has the final responsibility for establishing policies for the district, provided that such rights and responsibilities are exercised by the Employer in conformity with the provisions of this Agreement;

WHEREAS, the Employer recognizes that teaching is a profession;

WHEREAS, the laws of the State of Minnesota authorize teachers and employers to negotiate in good faith for the purpose of reaching mutual agreement concerning terms and conditions of employment as defined in Minn. Stat. § 179A of the Public Employment Labor Relations Act of 1971, as amended, ("PELRA"); and

WHEREAS, the Employer and Union desire to incorporate their understandings into a written agreement in the belief that such action is in the best interests of the residents of the school district, the students attending school, the Employer and the teachers represented by the Union;

NOW THEREFORE, in consideration of the following mutual covenants, the Union and the Employer hereby agree as follows:

1.03 Recognition

The Employer recognizes the Union as the sole and exclusive bargaining representative for all teachers; long-term substitute teachers (substitute teachers who replace the same teacher for more than 30 duty days); and other personnel included in the appropriate unit as defined by Minn. Stat. § 179A.03, Subd. 18 of PELRA. This representation

excludes the superintendent, assistant superintendents, principals, assistants to the principals, directors, EAC coordinators, consultants, administrative assistants, supervisors, trainees, and confidential or supervisory employees as defined in PELRA. The term "teacher" refers to all professional employees represented by the Union in the bargaining or negotiating unit as defined above.

The Employer will provide by October 1 of each school year a list in electronic form to the union the names, address, telephone numbers, e-mail address, full-time equivalency ("FTE") status, worksite locations and assignment of all eligible bargaining unit members employed and shall keep that list current by notifying the Union of additions and deletions as they occur.

The Employer agrees not to negotiate or meet and confer with any teachers' organization other than the Union so long as the Union is the duly authorized, exclusive bargaining agent of the District's teachers.

1.04 Rights and Privileges of the Union

1.04.1 Released Time for Union Activities

During the period covered in this Agreement the Union is allowed up to twenty (25) days annually to be used by teachers who are officers or agents of the Union at the discretion of the Union. The Union agrees to notify the Superintendent or designee, no less than 48 hours in advance of the date for intended use of the Union leave. The cost of substitutes for 18 of the days used is borne by the Employer. Costs thereafter are borne completely by the Union.

The Union President receives a leave of absence from the 1.0 FTE teacher position that is paid by the District as described in this section. The Union will reimburse the District for one-half of this paid leave of absence (salary and benefits). The District will provide an itemized bill to the Union by May 31 for one-half of the Union's president's actual salary and benefits. The reimbursement will be paid by June 30 for actual salary and benefits of the release time. The Union agrees to notify the District in writing before May 1 of each year as to who this individual will be for the following school year.

The District agrees to provide office space for the Union, for use by its President And other elected officers to conduct the business of the Union, including:

1. A minimum of a desk, desk chair, phone, and file cabinet;
2. the Union will be responsible for providing technology (excluding the telephone) used in the office;
3. The District and Union agree that Union materials in the office will be treated as confidential Union property. The office will have a lock, and access will be limited to Union officers and District custodial employees performing routine maintenance; and
4. Either party may cancel its participation regarding access to the office by providing notice of cancellation a minimum of 60 calendar days prior to the

date of cancellation.

1.04.2 Use of Facilities

The Union has the right to use District buildings and facilities in accordance with the District's policies, rules and regulations, provided such use does not interfere with normal District activities or functions. The Union has the right to use District mailboxes and email for Union business. The Employer reserves the right to assess charges for additional custodial and operational expense beyond normal maintenance costs resulting from this use.

1.04.3 Teacher Requests for Assignments

Each teacher may submit to the Employer, in writing, any requests or preferences for teaching assignments for the following school year, in accordance with established staffing procedures. Requests or preferences may refer to a specific assignment open for the following year but may also take the form of a request for a particular type of assignment.

1.04.4 Assignments and Transfers

The District reserves the right to establish policies and procedures by which teachers are assigned and transferred. Disputes over the interpretation or application of these policies is subject to final and binding arbitration as established by this Agreement.

1.04.5 Board Agendas

The District shall provide to the Union President access to board agendas and minutes at the same time and manner they are provided to board members.

1.05 Management Rights

1.05.1 Authority of the Employer

State laws have vested in the Employer the full authority to manage, control and direct the operation of the District, and to adopt, modify or repeal policies, rules and regulations for the District. All such authority of the District continues unimpaired, except as limited by a specific provision of this Agreement.

1.05.2 Provisions Contrary to Law

Any portion of this Agreement that violates any provision of state or federal laws, are null and void and without force and effect. The provisions of this Agreement are severable, and if any provision hereof or the application of any such provision under any circumstances is held invalid, it does not affect any other provision of this Agreement or the application of such provision under other circumstances. The District and the Union agree to mutually amend any provision of this Agreement as necessary to comply with

federal or state laws.

1.06 Teachers' Duties and Responsibilities

Basic Duties Teachers will teach in places, grades or subjects as designated by the District and for which they are licensed. Teachers perform all teaching and related services as directed by the District, use instructional materials as are approved by the District, and observe all policies, rules and regulations as established from time to time by the District. Before the end of the school year, each building administration will attempt to notify, in as far as is administratively feasible, returning teachers of their tentative teaching assignment for the succeeding school year.

Teachers will attend and participate in institutes, conferences, and meetings required by the District. The provisions of this section will not be inconsistent with the terms and conditions of other sections of this Agreement.

1.07 Definitions

The following definitions are applicable to terms used in this Agreement:

Teacher The term "teacher" means any person employed by the District in a position defined as a teacher under PELRA.

Duty Day A "duty day" is a day a teacher is required by contract to perform basic duties.

Other Terms Other terms not specifically defined herein have the meanings given them under PELRA.

1.08 Employee Rights

1.08.1 Fair Employment Practices

The District undertakes and agrees that it will not directly or indirectly discourage, deprive or coerce any rights conferred by the PELRA or other state or federal laws. The District will not discriminate against any teacher with respect to hours, salaries, terms or conditions of employment, by reason of membership in the Union, participation in any activities of the Union or collective professional negotiations with the District, or institution of any grievance, complaint or proceeding under this Agreement, or otherwise with respect to any terms or conditions of employment.

The parties agree that there will be no discrimination against any teacher by reason of protected class (e.g., race, color, creed, religion, ethnicity, marital status, age, sex, sexual orientation, gender identity, disability, familial status, status with respect to public assistance, or national origin), and that the provisions of this Agreement are applied in a manner that is not arbitrary, capricious, or discriminatory.

1.08.2 Personnel Files

Teachers may request a copy of all evaluative material generated within the District and have recourse through the grievance procedure to purge false or misleading information. The District may charge teachers the cost to make these copies.

1.08.3 Teacher Discipline

No teacher will be disciplined without just cause.

1.09 Meet and Confer

The District and the Union mutually recognize that PELRA provides for the establishment of procedures whereby the parties have the obligation to meet and confer on the District's educational policies and on matters relating to employment.

The parties agree to establish a meet and confer committee that meets at the request of either party at a mutually agreeable time to consider any matter subject to the meet and confer process under PELRA, but no less often than once every four months.

COMPENSATION

2.01 Individual Teacher Contracts

All probationary teachers are employed by written contract, which will be signed by the teacher and by the Chairperson and Clerk of the Board of Education. Each probationary teacher is compensated according to the terms of the individual contract. Compensation is consistent with the specific terms and conditions of this Agreement. All continuing contract teachers shall receive an annual notice of compensation by November 15, unless a new Agreement has yet to be ratified. In this case, teachers will receive the annual notice of compensation within sixty (60) days of Agreement ratification. The notice of compensation will be consistent with the terms and conditions of this Agreement.

2.02 Salary Schedules

The salaries set forth in Appendices A and B (which are attached hereto and made a part of this contract) are effective as of July 1, 2023, and until June 30, 2025. Salary schedules apply to the performance of basic duties for one hundred eighty-four (184) days, as specified in Section 5.01, during each of the above contract years. Part-time teachers contracted to work less than the full-time duty day or less than the full number of duty days in the work year will be paid pro-rata from these salary schedules.

2.03 Status of Salary Schedules

The salary schedules set forth in this contract are not, and will not be construed

to be, a part of the individual contract or continuing contract of any individual teacher. These salary schedules expire as of June 30, 2025.

2.04 Pay Periods

The teacher has the option of nineteen (19) or twenty-four (24) pay periods per year. Probationary teachers must state the choice when individual contracts are signed, or by May 1 of the prior fiscal year when negotiations have not been completed prior to that date. Continuing contract teachers must notify the business office by May 1 of the prior fiscal year if they want to change their payment option.

2.05 Credit for Outside Experience

Initial placement on the salary schedule is as mutually agreed upon by the teacher and the District.

Teachers whose Edina experience is interrupted by military service will be given experience credit on the salary schedule upon their return for the time spent in such service.

2.06 Increases in Salary

2.06.1 Training

Salary adjustments for increased training are made twice each year. The first adjustment is made during November and based upon credits and degrees completed prior to September 1. Requests for adjustments in November must be filed on or before October 15 in order to be considered. Upon approval of a November adjustment, the applicable salary increase for a full contract year includes retroactive pay to the beginning of the year and the new pay rate will be paid over the remaining pay periods.

The second adjustment is made during April and based upon credits and degrees completed prior to February 1. Requests for adjustments in April must be filed on or before March 15 be considered. Upon approval of an April adjustment, one-half (1/2) of the full year salary increase will include a retroactive payment from the mid-point of the school year and the new pay rate will be paid over the remaining periods. In the event that an official transcript from the higher education institution where the credits were earned is unavailable in time to meet the October 15 deadline, the leader of Human Resources ("Human Resources") may extend the October 15 deadline for up to thirty (30) days upon receipt of proof of credits earned that Human Resources determines to be acceptable. Requests for salary adjustments must be accompanied by a transcript of credits earned since the last adjustment was made.

2.06.2 Training Requirements for Basic Salary Adjustment for Teachers

Training Level	Description

BA BA+15	A bachelor's degree issued by an institution approved by the North Central Association or an equivalent regional accrediting association. Exceptions to accreditation will be granted only with the approval of Human Resources.
BA+30 BA+45	Thirty (30) quarter hours or twenty (20) semester hours. Placement will be authorized with the approval of Human Resources. Prior approval of the training program is strongly recommended.
MA MA+15	A master's degree issued by an institution approved by the North Central Association or an equivalent regional accrediting association.
MA+30 MA+45	A master's degree plus thirty (30) quarter hours or twenty (20) semester hours.* Placement will be authorized with the approval of Human Resources. Prior approval of the training program is strongly recommended.
MA+60 Educational Specialist Doctorate	An educational specialist degree or doctorate degree issued by an institution approved by the North Central Association or an equivalent regional accrediting association. New placements for educational specialist and doctorate degrees will be restricted to degrees earned in education majors or programs germane to a teacher's assignment. A master's degree plus sixty (60) quarter hours or forty (40) semester hours. Placement will be authorized with the approval of Human Resources. Prior approval of the training program is strongly recommended.

*Use of Prior Credit: Credits not required for the master's degree may, with the approval of the Human Resources Department, be applied to lane changes beyond the master's degree, even though such credits were earned prior to the granting of the degree.

2.06.3 Requirements for Credit Approval

Admittance to the graduate school of an institution approved by the North Central Association, or an equivalent regional accrediting association, is a prerequisite to the acceptance of salary schedule credit for graduate work. The following exceptions to this requirement are authorized:

1. Credits at the graduate level may be approved without admittance to a graduate school; however, the course must be eligible to count toward a graduate program at that institution.
2. Undergraduate credits may be approved when requested by the District for the good of the District. This request may be initiated by the teacher.
3. Credits may be approved for salary schedule purposes upon the completion of District organized professional growth classes that take place outside the duty day. One quarter credit may be approved for the successful completion of workshops of at least ten (10) hours, and two (2) quarter credits may be approved for the successful completion of workshops of at least twenty (20)

hours. Partial credit will not be given for workshops of less than ten (10) or twenty (20) hours. Teachers must receive certification of completion of the course requirements to receive credit. Teachers receiving credit will not receive any other hourly remuneration for the classes. A maximum of six (6) credits earned under this paragraph may be allowed per salary lane change.

4. Any other exceptions to the requirements listed in this section must be approved in advance by Human Resources.

Acceptance of credit work for salary schedule purposes must be certified by an official transcript from an accredited institution.

Teachers may only receive a salary adjustment based upon credits taken during paid release time from their duty day provided they received prior approval of the Human Resources.

Credit work certified for salary schedule purposes is in the teacher's major or minor field, or with the approval of Human Resources, in a related educational field. Programs specifically leading to degrees in other professional fields, including but not restricted to law and medicine, will not be approved for salary schedule placement purposes.

Social workers, without a bachelor's degree in social work and whose master's degree required fifty (50) or more semester credits, will be granted fifteen (15) quarter credits beyond the master's degree level for the purposes of lane advancement.

2.06.4 Tuition Reimbursement

When the District requests a teacher to take a specific course or courses from an academic institution, the District will reimburse the teacher for tuition costs. The Superintendent will notify the teacher in writing of the specific course or courses requested by the District for which the teacher will be reimbursed. This request may be initiated by the teacher. Credits reimbursed in this manner will only be utilized for placement on the teachers' salary schedule with the prior approval of Human Resources.

2.06.5 Career and Technical Education (CTE) Teachers

With District preapproval, teachers of vocational and CTE courses may use college or university credits required to obtain vocational/CTE licensure towards a salary lane change beyond the master's degree lane. If a teacher has already advanced to the maximum educational lane on the salary schedule, then they can request payment and/or reimbursement for tuition and books required to obtain vocational/ CTE licensure. Whether to approve the teacher's request for tuition and books is determined by the District in its sole discretion.

2.07 Full Year Credit for Purposes of Step Advancement

Any teacher who works more than half the duty hours (defined as seven hundred

thirty-six (736) of one thousand four-hundred seventy-two (1472)) in any school year will be given one (1) full year of credit for the purpose of step movement on the teachers' salary schedule. Any teacher who serves less than half the duty hours in any school year is allowed to accumulate these duty hours for the purposes of this provision. When the cumulative number of duty hours exceeds half the duty hours, as defined above, during any school year, the teacher is credited with one (1) full year of credit beginning with the start of the next school year. The teacher will then begin accumulating, from zero, additional duty hours toward the next "Full Years Credit" with the start of the next school year.

2.08 Payroll Deduction – Dues Check Off

Any teacher may authorize deductions from regular pay for membership dues in the Union. Additionally, a teacher may authorize deductions from regular pay for political action committee contributions; deductions must be authorized in writing. Requests for membership dues deductions must be received in writing by the business office and will continue in effect from year to year unless the District receives written notice from the Union President that a teacher has canceled their authorization. Pursuant to such authorization, the District deducts a proportionate amount of dues from each paycheck the teacher receives during the contract year. The Union shall indemnify and hold the District harmless for the deductions made under this authorization.

2.9 Tax-Sheltered Annuities

The District supplements the Minnesota Teachers' Retirement Association Program through a tax-sheltered annuity program. The District matches individual contributions to the annuity fund as follows:

Placement	District Match to Teacher Contribution
Step A and Step B	All BA lanes: Are not eligible to participate. MA lanes and above: 1.5 % of basic salary.
Step C and above	All lanes: Two percent of basic salary.

To become a carrier under the District's tax-sheltered annuity program, a company must enroll a minimum of twenty (20) employees. Any removal of an approved carrier from the list of approved carriers must be mutually agreed to by the District and the Union. The scheduled deadline date for the designation of a 403(b) or 457 deferred compensation carrier and the amount of the employee contribution is the first Friday of December. For a teacher who changes training levels during the school year, the appropriate increase to the District's matching amount will be contributed to the teacher's designated tax-sheltered annuity.

Eligibility While on Leave or Temporarily Employed

1. Temporary Employees Teachers temporarily employed are not eligible to participate in the tax-sheltered annuity program.

2. Sabbatical Leave Teachers on sabbatical leave are eligible to participate in the tax-sheltered annuity program.
3. Military Leave Teachers on military leave are not eligible to participate in the tax-sheltered annuity program, except as provided for in Minn. Stat. § 192.26.4.
4. Medical Leave Teachers on medical leave are not eligible to participate in the tax-sheltered annuity program.
5. Long Term Leave of Absence Without Pay Teachers on long term leave of absence without pay are not eligible to participate in the tax-sheltered annuity program.

2.10 In-District Travel

The rate of reimbursement for teachers whose regular teaching assignments requires interschool travel within a duty day is at a rate uniformly established for all District employees in accordance with appropriate I.R.S. rules.

2.11 Retirement

Teachers who retire and meet the eligibility requirements of Minn. Stat. § 471.61, subd. 2b are eligible to continue indefinitely, at their own expense, participation in the District's group health and dental plan. These teachers may also continue, at their own expense, participation in the District's group life insurance plan, to the extent and for the duration permitted by the terms of the insurance plan. Upon becoming eligible for Medicare benefits, in order to continue on the District's health insurance benefits, the retired teacher must purchase a Medicare supplement policy directly through the hospitalization-medical insurance carrier. Payment for this coverage must be paid directly to the carrier.

2.12 Early Retirement Incentive Payment

2.12.1 Eligibility

A teacher hired before October 1, 2023, who has reached age fifty (50) and who has worked a minimum of fifteen (15) full years, as defined in section 2.07 of the Agreement, in the Edina School District and who elects to voluntarily retire at the end of any academic year is eligible for a payment equivalent to one hundred fifty (150) days of basic salary based on the last year of employment.

For part-time teachers, payment will be pro-rated based on the teacher's full-time equivalent in the teacher's last year of employment.

Teachers on an extended leave of absence, career change leave of absence, or long-term leave of absence without pay cannot achieve eligibility for any payments under Article 2 during the term of their leave of absence. To be eligible for any of the payments provided in Article 2, a teacher must have: 1) met all eligibility criteria to receive such payment(s) prior to beginning their leave of absence; or 2) returned from their leave of absence and taught in the District for a minimum of one (1) school year. This requirement does not apply to a teacher on an approved disability/ medical leave.

2.12.2 Early Retirement Incentive Payment Schedule and Distribution

An eligible teacher who retires will receive the early retirement incentive payment (one hundred fifty (150) days of basic salary) divided into two separate accounts: (1) one payment into the Health Care Savings Plan (twenty-five (25) percent of the early retirement incentive payment); (2) three payments into the 403(b)/457 account established by the teacher (seventy-five (75) percent of the early retirement incentive payment).

Below is how the early retirement incentive payment will be deposited into the specified accounts: Health Care Savings Plan ("HCSP"): For all eligible employees, the Employer deposits one lump sum, which is twenty-five (25) percent of the early retirement incentive payment, into the teacher's account with the Minnesota State Retirement System's Health Care Savings Plan.

Payment Date	HCSP Amount
Prior to June 30 th of Retirement Year	25% of early retirement incentive payment

403(b)/457 Account Established by Teacher: For all eligible teachers, the District shall deposit three equal payments, which total seventy-five (75) percent of the early retirement incentive payment, into the 403(b) account established by the teacher.

Payment Date	403(b)/457 Amount
July 20 th 1 st yr	1/3 of 403(b) payment
July 20 th 2 nd yr	1/3 of 403(b) payment
July 20 th 3 rd yr	1/3 of 403(b) payment

2.12.3 Early Retirement Incentive Application

Applications for early retirement incentive payment for retirement at the end of the academic year must be submitted to the Human Resources Department by February 1. The retiring teacher must provide the District with account information for the teacher's 403(b)/457 for the deposits to be made. In lieu of the early retirement incentive payments provided in this Section 2.12, a teacher may elect to receive early retirement incentive payments for which the teacher has qualified under the terms of any contract covering another bargaining unit within the District. If a retired teacher dies before all or a portion of the early retirement incentive has been disbursed, any balance remaining is paid to a named beneficiary or, lacking same, to the deceased's estate.

2.13 Employer Contribution Toward Hospitalization-Medical Insurance

2.13.1 Employer Contribution Toward Hospitalization-Medical Insurance, Employed Prior to July 1, 2011

A teacher (as defined by PELRA) who: (1) was employed as a teacher by the District before July 1, 2011 (does not include substitute teachers unless assigned for the duration of the entire school year to replace a regular teacher on a leave of absence); (2) has been assigned by the District to regularly work at least thirty (30) hours per week for a minimum of fifteen (15) full years as defined in section 2.07 (meaning works at least seven hundred thirty-six (736) hours of one thousand four-hundred seventy-two (1,472) hours required for a full-time teacher); (3) is eligible for and receives an early retirement incentive payment under section 2.12 of this Agreement; and (4) is enrolled in the District's hospitalization-medical insurance plan at the time of their retirement is also eligible for contribution toward the District's hospitalization-medical insurance plan in an amount equal to the District's monthly contribution for single coverage at the time of retirement. The District's contribution will increase each year by the same amount as its contribution to single coverage for active teachers during the period of eligibility.

A teacher (as defined by PELRA) who: (1) was employed as a teacher by the District before July 1, 2011 (does not include substitute teachers unless assigned for the duration of the entire school year to replace a regular teacher on a leave of absence); (2) has been assigned by the District to work at least twenty (20) hours per week but fewer than thirty (30) hours per week for a minimum of fifteen (15) full years as defined in section 2.07 (meaning works at least seven hundred thirty-six (736) hours of one thousand four-hundred seventy-two (1,472) hours required for a full-time teacher); (3) is eligible for and receives an early retirement incentive payment under section 2.12 of this Agreement; and (4) is enrolled in the District's hospitalization-medical insurance plan at the time of their retirement will receive a prorated contribution toward the District's hospitalization-medical insurance plan. During the period of eligibility, the District's contribution will increase each year by the same amount as its contribution to single coverage for active teachers assigned to work at least twenty (20) hours per week but fewer than thirty (30) hours per week.

If the District's monthly contribution towards its hospitalization-medical insurance is greater than the cost of the monthly premium for the plan chosen by the teacher, then any excess amounts remain with the District. The teacher shall have no right to receive payment or credit for any excess amounts.

The District's premium contribution identified above will cease as of: (1) the date the teacher becomes eligible for Medicare; (2) nine (9) years from the date of retirement; or (3) the teacher's death, whichever is earliest.

2.13.2 Employer Contribution Toward Health Reimbursement Account, Employed On or After July 1, 2011

Teachers hired after July 1, 2011 are not eligible for the retiree health insurance benefits under Section 2.13.1. For teachers hired after July 1, 2011 and not eligible for the contribution in Section 2.13.1, the District will contribute \$600 annually to a Minnesota State Retirement System's Health Care Savings Plan after the teacher receives a non-probationary continuing contract status as a teacher covered by the Agreement between the Union and the District.

2.13.3 Employer Contribution to Health Reimbursement Account for Teachers Having a Basic Leave Accrual in Excess of 150 Days

A full-time teacher who is eligible for and receives an early retirement incentive under Section 2.12 is also eligible for an Employer contribution toward the Minnesota State Retirement System's Health Care Savings Plan. The cumulative total of this Employer contribution will not exceed an amount determined by multiplying \$35 times the number of the teacher's accumulated unused basic leave allowance days in excess of one hundred fifty (150), as of the date of retirement. The amount identified above will be deposited in the retiree's account with the Minnesota State Retirement System's Health Care Savings Plan.

2.14 Wellness Center Usage

Retired teachers who: (1) are eligible for and enrolled in the District's hospitalization-medical plan pursuant to section 2.13.1 of this Agreement; (2) sign the District's User Agreement, Release and Waiver of Liability form; and (3) follow all Wellness Center rules and regulations as determined by the District, are eligible to use the Wellness Center at Edina High School during times designated by the District. Only retired teachers meeting the above eligibility requirements may use the Wellness Center. Guests are not permitted. User Agreement, Release and Waiver of Liability forms may be obtained in the Human Resources Department.

To assure cost neutrality, the District and the Union agree different requirements may be placed on this section during the term of this Agreement.

2.15 Differential for Multi-Grade and Multi-Department Assignments

A salary differential in the amount of \$450.00 per semester is paid to each teacher who meets one of the following criteria:

1. An elementary teacher or subject-matter specialist in a multi-grade teaching assignment required and approved by the Employer. Assignments that qualify for this differential would be limited to multi-grades within a single class section for a full teaching day. This qualification would not include subject matter specialists or other teachers who teach at more than one grade level during the course of a teaching day.
2. A secondary teacher in a teaching assignment required and approved by the District that involves at least one (1) hour per day for the full semester in two (2) or more of the following departments or special areas:

AVID
Business & Coop. Education
Language Arts
Physical Education & Health
Mathematics

AP Computer Science
Family and Consumer Sciences
Natural (Biological) Science
Physical Science
Music

Social Studies
Technology Education
World Languages*

Special Education
Visual Arts

*Each world language will count as a separate area.

3. A secondary teacher who teaches two (2) or more separate levels of World Language or Visual Arts courses during the same class period.

2.16 Licensed Independent Clinical Social Worker (LICSW)

Full-time School Social Workers who achieve and maintain a Minnesota Licensed Independent Clinical Social Worker license (LICSW) or Diplomate in Clinical Social Work (DCSW) from the National Association of Social Workers or Diplomate in Clinical Social Work (BCD) from the American Board of Clinical Social Work will receive an additional \$2750 per year. Part-time social workers will receive a pro-rata amount of this stipend.

2.17 National Certifications

1. National Teacher Board Certification
Teachers who achieve and maintain National Teacher Board Certification ("NTBC") will receive an additional \$4000 per year. Part-time NTBC Teachers will receive a pro-rata amount of this stipend.
2. National Certification Speech-Language Pathologists
Full-time speech-language pathologists who achieve and maintain national certification from the American Speech-Language-Hearing Association will receive an additional \$2750 per year. Part-time speech-language pathologists with national certification will receive a pro-rata amount of this stipend.
3. National Certification School Psychologists
Full-time school psychologists who achieve and maintain national certification from the National Association of School Psychologists will receive an additional \$2750 per year. Part-time school psychologists with national certification will receive a pro-rata amount of this stipend.
4. National Certification Occupational Therapists
Full-time occupational therapists who achieve and maintain national certification will receive an additional \$2750 per year. Part-time occupational therapists with national certification will receive a pro-rata amount of this stipend.
5. National Certification Licensed School Nurses
Full-time school nurses who achieve and maintain national certification will receive an additional \$2750 per year. Part-time school nurses with national certification will receive a pro-rata amount of this stipend.
6. National Certification Physical Therapists
Full-time physical therapists who achieve and maintain national certification will receive an additional \$2750 per year. Part-time physical therapists with national certification will receive a pro-rata amount of this stipend.
7. National Certification School Counselors

Full-time school counselors who achieve and maintain national certification from the National Board for Certified Counselors will receive an additional \$2750 per year. Part-time school counselors with national certification will receive a pro-rata amount of this stipend.

LEAVES OF ABSENCE

3.01 Basic Leave Allowance

A leave allowance of twelve (12) days will be granted for each school year. Leave not used during any school year may accumulate without limit. Basic leave may be deducted in increments of four (4) hours, six (6) hours, or eight (8) hours for full-time teachers. For part-time teachers, leave time may not be deducted in daily increments greater than the daily increment the teacher is granted at the beginning of the school year.

A teacher may request leave in one (1) or two (2) hour increments where the teacher does not need classroom coverage of any kind, or a substitute is available to cover the teacher's absence. Whether to approve an absence request for two (2) hours or less is at the sole discretion of the building administrator or designee. For the purposes of this section, substitute coverage refers to daily or building substitutes and does not include substitute services performed by another member of the bargaining unit.

3.01.1 Disability Leave

A teacher may use one (1) day of accumulated basic leave allowance for each regular teaching day the teacher is absent because of illness or physical disability, including illness or disability resulting from pregnancy or childbirth. Any teacher who has been absent may be required to present a statement from a physician verifying an illness and certifying that the teacher has recovered sufficiently to return to normal duties. Any teacher absent more than five (5) consecutive working days must present this certification. If certification is required for an absence of less than six (6) days, the Employer will designate the physician and pay the physician's fee. Charges for certification for absences greater than five (5) consecutive working days will be the teacher's responsibility unless the District requires examination by a specified physician.

A teacher who is compensated under the provisions of the Workers' Compensation Act and/or income protection insurance is paid the difference between such compensation received and the teacher's basic salary to the extent of accrued basic leave earned.

Deductions are made from the teacher's basic leave accrual according to the pro rata portion of basic leave used to supplement these benefits. While a teacher is receiving income protection insurance or workers' compensation income replacement benefits, the teacher also remains eligible for the District premium contribution to hospitalization-medical coverage.

3.01.2 Disaster Leave – Sick Leave Pool

Purpose

1. The purpose of the sick leave pool is to support teachers who have exhausted their basic leave bank and are themselves or have an immediate family member in need of medical attention.
2. The sick leave pool coordinates with long-term disability ("LTD"), which begins after teachers have been absent from their position sixty-five (65) consecutive workdays. After sixty-five (65) consecutive workdays, the teacher must apply for LTD or return to work.

Sick Leave Committee

1. The sick leave pool is administered by the EM/E President and one (1) non-voting member to be appointed by the department of Human Resources. The non-voting member will assist the EM/E President in administration of the pool.

Employee Request

1. A written request for use of sick leave pool days must be provided to Human Resources and accompanied by a licensed physician's verification that the teacher is unable to work due to the teacher or teacher's immediate family member's illness. For purposes of Section 3.01.2, an immediate family member includes a spouse, life partner, parent, child, or other for whom the teacher is a legal guardian.
2. The Human Resources Department will confirm the receipt of the request within forty-eight (48) business hours and forward the request to the sick leave committee for review.
3. Approval of sick leave requests will be granted based on the eligibility criteria noted below.

Employee Eligibility

1. The teacher must be a member of the sick leave pool to make a request of the sick leave pool.
2. The sick leave pool is available for use by teachers who have exhausted their basic leave bank and are themselves or have an immediate family member experiencing a medical emergency. The teacher must have exhausted all the teacher's basic leave allocation.
3. The teacher must provide a licensed physician's verification that the teacher is unable to work due to their illness or their immediate family member's illness.
4. The teacher may apply for leave from the sick leave pool when they are experiencing or will experience a medical emergency or intermittent absences that are related to the same medical emergency. A "medical emergency" is defined as a medical condition of the teacher or immediate family member that will require a prolonged absence from work.
5. The teacher must provide a licensed physician's verification that the teacher is unable to work for the time requested due to their illness or their immediate family member's illness. Teachers receiving workers' compensation are not eligible to draw from the sick leave pool.
6. Sick leave days from the sick leave pool may be drawn only for designated teacher calendar duty days.

7. Benefits from the sick leave pool will end upon a teacher's qualification for benefits from the long-term disability insurance plan, the Teachers' Retirement Association, or Social Security.
8. A teacher cannot exceed the career maximum of one hundred ninety-five (195) days of sick leave pool use inclusive of previous days used as disaster leave under Section 3.01.02.

Donation of Sick Days

1. Teachers will be able to donate their basic leave under Section 3.01 into the sick leave pool during any leave drive. All donated days will be deducted from the teachers' accrued basic leave totals under Section 3.01.
2. A leave drive will occur annually in September.
3. Should the number of days in the sick leave pool at the end of December be less than five hundred (500) days, the sick leave pool committee will decide whether a leave drive will occur, or each member of the pool would be required to donate one (1) day to remain in the pool.

Membership

1. Teachers are eligible to be a member of the EM/E sick leave pool.
2. To become a member of the EM/E sick leave pool, teachers must donate at least one (1) day at the teacher's full-time equivalency.
3. Teachers must complete and submit a sick leave pool enrollment form to join the sick leave pool.
4. New teachers to the District are automatically enrolled in the sick leave pool and can opt out within the first thirty (30) calendar days from the teacher's start date.
5. Teachers who have not elected to become a member of the sick leave pool, may elect to become a member during a period of a sick leave pool leave drive by contributing one (1) day for each year that the teacher was eligible but declined participation.
6. A written request to withdraw from sick leave pool membership in the sick leave pool must be made to the sick leave pool committee prior to ten (10) duty days after the first duty day for all teachers.
7. As a condition of making a withdrawal from the sick leave pool, teachers who have accessed the sick leave pool must remain members of the sick leave pool for the duration of their career in the District.

Other Provisions

1. All days donated to the sick leave pool are irretrievable by the donor teacher.

3.01.3 Family Illness Leave

A teacher may use accumulated basic leave provided by the District for absences due to an illness, or injury to the teacher's family member or domestic partner residing in the teacher's household. The leave is on the same terms the teacher is able to use accumulated basic leave allowance for their own illness or injury. The teacher may use accumulated basic leave at no salary deduction.

Medical leave taken under the provision is considered as a leave taken under the Federal Family and Medical Leave Act (FMLA) when so designated by the District.

3.01.4 Bereavement Leave

In the event of the death of a teacher's spouse, child, parent, sibling, or domestic partner residing in the teacher's household; or the child, parent, or sibling of the teacher's spouse, five (5) days of paid bereavement leave without deduction from the teacher's accrued basic leave may be used.

A teacher may use five (5) additional days of their accrued basic leave due to the death of their spouse, child, parent, sibling, or domestic partner residing in the teacher's household.

A teacher may use up to two (2) days of accumulated basic leave in the event of the death of other relatives or friends.

At the discretion of the Superintendent or designee, additional leave may be allowed under this section and deducted from a teacher's accrued basic leave.

Teachers may, without deduction from pay or leave, attend local funerals when the absence involves approximately two hours and when class coverage can be arranged for within the staff.

3.01.5 Personal Leave

Up to four (4) days leave allowance during any one regular school year may be used by a teacher for personal leave.

Requests for personal leave must be submitted in writing to the Superintendent or the authorized representative at least three (3) duty days in advance except in cases of extreme emergency.

A teacher making a timely request for personal leave may use such leave unless the teacher is notified that the Superintendent or Human Resources Department has denied the request because it does not meet the established percentage or numerical criteria. A teacher will be notified in writing of the approval or denial of a request for personal leave on or before the second duty day preceding the day requested, except that the District always has a minimum of two (2) full duty days within which the request may be denied because it does not meet the established percentage or numerical criteria. No more than ten (10) percent of the teachers in one building will be granted personal leave for the same day. The ten (10) percent limitation does not restrict such personal leave allowance to less than three (3) teachers in any single building.

On the days preceding and following a holiday or school break, no more than two (2) teachers per elementary building or two (2) percent of the teachers per secondary

building will be granted personal leave on the same day. In unusual circumstances, the Superintendent or Human Resources Department may elect to exceed the limitations on the number of teachers on personal leave on any given day.

3.01.6 Religious Holiday Observance Leave

Up to three (3) days paid leave may be granted to a teacher for required religious holiday observance. These paid days must be used to observe recognized religious holidays and are not permitted for circumstances where personal alternative attendance options exist. Where approved, religious holiday observance leave will not be deducted from a teacher's accrued basic leave. Requests for religious holiday observance leave must be made via the District's electronic absence management system at least thirty (30) calendar days prior to the requested leave date. The Human Resources Department will review requests for religious holiday observance leave in the order received. If adequate substitute coverage is not available, then it may be necessary for the District to deny such requests or approve leave in less than full day increments to ensure as many teachers as possible are able to observe their religious holiday. The District will respond to requests for Religious Holiday Observance Leave within fifteen (15) days of the submitted written request with approval or denial.

3.01.7 Additional Personal Leave

One (1) additional personal leave day with pay is granted to any teacher who completed the full prior school year without using any leave allowance for disability leave, disaster leave – sick leave pool, family illness, bereavement leave, or personal leave, as provided for in sections 3.01.1, 3.01.2, 3.01.3, 3.01.4, and 3.01.5 of the Agreement. This additional leave day may be used at the teacher's discretion upon three (3) duty days of written notice to Human Resources Department subject only to the numerical limitation on numbers of leaves in a single day as specified in Section 3.01.5. The teacher may request that this additional unused leave day be reimbursed at the end of the school year at the rate of \$175.00 per day.

3.02 Compensatory Time

3.02.1 Guidelines

1. The accumulation of compensatory days must be pre-approved by the appropriate principal/supervisor.
2. Compensatory time will be earned on a day-for-day basis. Teachers can either receive time off or compensation at rate of \$175.00 per day. Part-time teachers are eligible for a prorated amount based on their full-time equivalency.
3. No more than ten (10) percent of licensed staff in an individual

building may use compensatory time on any given day.

4. No more than two (2) compensatory days may be taken consecutively. Compensatory days may be combined with other leaves, with approval of the appropriate supervisor, one time during a career in the District.
5. Compensatory days may not be taken on District in-service days unless arranged in advance with the building principal or Director of Teaching and Learning.
6. Compensatory usage requests must be made at least three (3) days in advance.
7. No compensatory days may be taken after May 15.
8. There is no carryover of compensatory days from one year to the next.
9. Compensatory day usage is limited to two (2) days per year unless additional time is granted by the appropriate supervisor.
10. Appropriate uses of compensatory days are subject to annual review.

3.02.2 Approved Uses for Compensatory Days

The following guidelines are used when these opportunities are preapproved by the appropriate principal/supervisor:

1. Kindergarten Information Night and Kindergarten Registration: One (1) day per school year.
2. Environmental Learning Camps: Up to two (2) days can be used for accompanying students to camp during each school year.
3. College Recommendation Writing: One (1) day of compensatory time will be granted for a minimum of twelve (12) students who request college recommendations, to a maximum of two (2) days per school year. Only two (2) compensatory days may be used in any school year.
4. Early Conferences: Two (2) days per school year. Kindergarten teachers earn one (1) compensatory day. (Note: Kindergarten teachers have two (2) days in September without students to conduct most of the early conferences.)

3.02.3 Unapproved Activities for Earning Compensatory Days

1. Building, department, and district meetings.
2. Weekend attendance at local, state, and national conventions and other workshops.
3. Lost prep time.
4. Duties performed as part of an extra-curricular position for which a contract has been issued.

3.03 Professional Leave

Professional leave without deduction from pay or basic leave allowance may be approved to permit attendance at professional meetings and subject matter conferences, professional visitations in an approved school system or institution of higher learning, or

the carrying out of other professional duties. This leave must be approved in advance by the Superintendent or designee. Teachers applying for this leave will be notified of approval or rejection within five (5) working days of the application date.

3.04 Workload Relief Days

The purpose of workload relief days is to provide teachers time during the duty Day to complete job-related responsibilities. Possible uses include, but are not limited to: lesson planning, team planning, assessing student work, curriculum planning and data analysis.

1. Each teacher will receive one (1) workload relief day each year.
2. Workload relief days may only be used between October 1 and May 15.
3. A teacher must schedule to use a workload relief day at least three (3) days prior to the date(s) requested.
4. Workload relief days are not meant to replace professional leave that traditionally has been granted for specific activities (e.g., curriculum review cycle).
5. Teachers will have no basic leave deduction for using workload relief days.
6. Teams of teachers are encouraged to schedule their workload relief days jointly, though this is not a requirement.
7. Workload relief days may not be used on Monday or Fridays without prior approval from the Human Resources Department.
8. No documentation will be required for teachers to demonstrate how they used the workload relief days.
9. Workload relief days do not carry over from one year to the next year.
10. Workload relief days may not be used immediately before or after a holiday, school break, or personal leave day without prior approval of their site administrator.
11. Special education teachers who have already used the workload relief day provided in this section may request additional workload relief days. In partnership with the teacher's principal, the Director of Student Support Services will determine whether additional workload relief days are approved. The Director of Student Support Services decision to approve or deny additional workload relief days is not subject to the grievance process found in this Agreement.

3.05 Sabbatical Leave

Sabbatical leave for study or professional improvement may be approved by the District. The purpose of a sabbatical leave shall be to afford current teachers, who have been successful in their teacher endeavors, opportunities to improve and enrich their professional lives. Teachers on intensive assistance are not eligible for sabbatical leaves. In order to be eligible for sabbatical leave, a teacher must have completed at least six (6) full regular school years of employment by the District since the later of such teacher's initial date of employment by the District or the expiration of such teacher's last previous sabbatical leave.

The District may post a request for sabbatical applications relating to District initiatives. Such proposals will seek qualified applicants with an interest in the topic to consider applying for the sabbatical opportunity. This interest may coincide with the individual's graduate course work and/or final projects.

An application must be submitted by December 15 for a sabbatical leave during the next regular school year. Teachers with less than a master's degree must have been accepted in a graduate school, have attained at least a bachelor's degree plus twelve (12) quarter hours graduate credit, and must submit for approval a tentative program leading to an advanced degree. An application by a teacher with less than a master's degree must satisfy one of the following minimum programs:

- (a) twenty-four (24) semester or thirty-six (36) quarter hours of graduate work without an assistantship;
- (b) twelve (12) semester or eighteen (18) quarter hours of graduate work with an assistantship; or
- (c) plans to write a graduate thesis or dissertation.

A teacher with a master's degree or training beyond that degree must include in the application a summary of plans for study, research and/or travel.

A sabbatical leave committee will screen the applications to select a list of finalists for leave consideration. The committee will use the criteria outlined in 3.05.1.1 to select qualified finalists. The selection committee shall include the following members: two (2) district administrators, two (2) principals, one (1) elementary teacher, one (1) mid-level teacher, one (1) high school teacher and one (1) teacher-at-large. The Superintendent or authorized representative will select the administrative representatives and the President of the Union will select the teacher representatives.

The maximum number of full-time equivalent sabbatical leaves granted for any one school year shall be one and three quarters ($1\frac{3}{4}$) percent of the full-time teachers provided a sufficient number of applicants meet the qualifications enumerated in 3.05 and 3.05.1, as determined by the selection committee. Fractions over one half ($1/2$) will be rounded to the next larger whole number. Fractions less than one half ($1/2$) will be rounded down to the next smaller whole number. Length of leaves may be for a period of one-half year (first or second semester) or one full year.

A teacher who is unable to use a sabbatical leave approved by the Board is eligible to reapply for the following year and will be given priority consideration provided the other sabbatical leave criteria are still met. If the teacher does not reapply, or otherwise fails to qualify for the sabbatical leave, the sabbatical leave will be open to other teachers who have properly submitted applications. In either event, such a sabbatical leave shall not count toward the one and three-fourths ($1\frac{3}{4}$) percent limit otherwise applicable to that school year.

3.05.1 Sabbatical Leave Candidate Selection

Teachers who have been granted a previous sabbatical leave from the Edina Schools and teachers applying for a travel leave without a plan for at least twelve (12) quarter hours of study shall not be considered for sabbatical leave unless additional leaves are available after all other qualified candidates have been selected.

The following procedure shall be used in determining which qualified applicants receive sabbatical leave:

- (a) The qualified applicants shall be divided into two divisions: elementary and secondary. Teachers shall be placed in the elementary division if their duty day is primarily associated with early childhood through grade five. Teachers shall be placed in the secondary division if their duty day is primarily associated with students in grade six through grade twelve. Teachers whose job assignments do not clearly align with these grade levels must, in their applications, select either the elementary or secondary division. Teachers may submit an application in only one division each application period.
- (b) The qualified applicants in each division shall be divided into two categories, BA and MA. Teachers who are below the MA level on the salary schedule shall be placed in the BA category. Teachers who are on the MA level or above on the salary schedule shall be placed in the MA category.
- (c) Sabbatical leaves shall be granted in the elementary and secondary divisions in the same proportion as total teachers in the elementary and secondary divisions in the school system. The definition of elementary and secondary teachers will be as previously defined in 3.05.1. Calculations shall be rounded to the nearest whole number.
- (d) In each division sabbatical leaves shall be granted in the BA and MA categories in the same proportion as total BA and MA teachers in the division. The definition of BA and MA teachers will be as previously defined in 3.05.1. Calculations shall be rounded to the nearest whole number.
- (e) In the event of a deficiency of applicants in one or more of the categories, qualified applicants from the other category in that division shall fill the vacancy or vacancies.
- (f) In the event of a deficiency of qualified applicants in a division, qualified applicants from the other division shall fill the vacancy or vacancies.

The proportional allocations described in paragraphs (c) and (d) shall not apply until at least one sabbatical leave has been allocated to each of the BA and MA categories at both the elementary and secondary divisions. If there are fewer than five (5) sabbatical leaves available in total, they will be granted on the basis of factors listed below.

3.05.2 Selection Criteria

The sabbatical application form will provide applicants with direction and proposal evaluation criteria. The following factors will be considered in selecting the list of qualified applicants and in determining which qualified applicants should receive a

sabbatical leave if there are more qualified applicants than sabbatical leaves available. These factors are not listed in priority order.

1. Proximity to degree sought. With current emphasis upon attainment of advanced degrees, those teachers who are closest to fulfilling requirements for an advanced degree will be most likely to confer the greatest benefit upon the District and themselves by receipt of a sabbatical leave. In addition, those who expended the energy, time, and financial resources in earning graduate credits would be most likely to make optimum use of the educational opportunities provided by the sabbatical leave.
2. Relevance of qualified applicant's program to their role in the District. The applicant should clearly identify within the application how the sabbatical proposal is relevant to his or her role in the District and how it relates to District initiatives and how it relates to student achievement. The District's primary objective in a sabbatical leave program should be to enhance the teacher's competence in his or her present function rather than to provide mobility from one field to another. For example, a teacher working toward an advanced degree in her/his teaching field should have priority over a teacher working toward a degree in administration or counseling. Programs specifically leading to degrees in other professional fields, including, but not restricted to law or medicine, shall not be approved for sabbatical leave.
3. Relevance to goals and strategic plans of the District and/or school building. The applicant should clearly identify within the application how the sabbatical proposal is relevant to District initiatives and how it relates to student achievement.
4. Length of Service. After the above factors have been considered, if two (2) or more candidates are considered equal, remaining leaves shall be granted on the basis of seniority in the District.
5. Applicants will be informed in writing of the final status of their sabbatical application by January 15. For applicants whose applications were denied, sufficient feedback will be provided to assist the applicant should he or she decide to reapply for a sabbatical leave in the future.

A sabbatical leave for one (1) regular school year shall be conditioned upon agreement by the teacher to return to teach for the District for at least two (2) full regular school years following the leave. A sabbatical leave for one-half (1/2) of a regular school year shall be conditioned upon agreement by the teacher to return to teach for the District for at least one (1) full regular school year following the leave. If a teacher chooses not to return for service following sabbatical leave, the teacher shall refund to the District the total cost of basic salary and benefits paid to the teacher while on sabbatical leave. Benefits costs to be reimbursed include: FICA, TRA, Health, Dental, Life Insurance, and LTD Insurance.

A teacher must secure written approval from the Superintendent or his/her designee if the teacher desires or intends to significantly alter the approved sabbatical leave plan.

3.05.3 Sabbatical Leave Salaries

A teacher's salary while on the sabbatical leave will be fifty (50) percent of the annual basic salary such teacher would have received in the absence of a sabbatical leave, except that the salary of a teacher who has completed at least eleven (11) full regular school years of employment by the District since the termination of the last sabbatical leave for such teacher will be seventy-five (75) percent of such annual basic salary. However, compensation by the District during a sabbatical leave shall in no event exceed a sum which, when added to all grants, aids, G.I. Bill and similar payment (but excluding compensation for services rendered for assistantships and the like) equals the total basic annual salary such teacher would have received in the absence of the sabbatical leave.

Salary for a part-time sabbatical leave shall be pro-rated for the period of the leave.

Those teachers eligible to receive fifty (50) percent of annual basic salary may elect to receive seventy-five (75) percent of annual basic salary for the period of the leave and seventy-five (75) percent of annual basic salary for a succeeding equal period of time.

A teacher on sabbatical leave remains eligible, upon request, for participation in all insurance programs for teachers. The District contribution toward such insurance coverage shall bear the same ratio to the normal District contribution for such teacher in the absence of a sabbatical leave as the ratio of such teacher's salary while on sabbatical leave to such teacher's annual basic salary. Each teacher electing to continue insurance coverage while on sabbatical leave shall contribute, through payroll deduction, any excess premium over the District contribution.

3.05.4 Changes in Training Level

Individuals selected for sabbatical leaves may apply for a change of training level if all appropriate work has been completed by June 30 of the summer immediately preceding the leave.

This request for increased training level shall be made in a timely fashion to conform with the provisions of Section 2.06.

3.06 Extended Leaves of Absence Without Pay

Extended leaves of absence without pay may be requested for a period of three (3) years. When approved for three (3) years, a teacher may return earlier as long as they provide such notice as required under this section.

When exceptional circumstances are present, a teacher may request an extended leave of absence without pay for a period of five (5) years. The District will consider the teacher's reasons for the five (5) year leave request against the complications of staffing an absence that extends beyond a long-term substitute teacher's probationary period and other important factors that impact student learning. When approved for five (5) years, a teacher may return earlier as long as they provide such notice as required under this

section. Under no circumstances will an extended leave of absence be approved for a duration of more than five (5) years.

To be eligible for this leave a teacher must have completed a minimum of five (5) full regular school years of service with the District and at least ten (10) years of allowable service as defined in Minnesota Statute section 354.05, subdivision 13 (ten years of full-time service teaching in a Minnesota public school).

All extended leaves of absence, except for medical reasons, must be requested prior to February 1. If the criteria are met, the requested leave will be presented to the School Board for approval. Not later than February 1 of the school year preceding the school year in which the teacher wishes to return, or by February 1 in the calendar year in which the leave is scheduled to terminate, a teacher on an extended leave must notify the Human Resources Department in writing of their intent to return at the beginning of the next regular school year. Failure of the teacher on an extended leave of absence to notify of their intent to return is deemed a resignation and the teacher's employment with the District will be terminated. A teacher granted an extended leave of absence will be returned to a position for which the teacher is licensed. Failure to return upon expiration of the leave of absence will result in termination of employment.

A teacher on an extended leave of absence remains eligible, upon request, for participation in all insurance programs for teachers other than income protection insurance but must pay the entire premium for any elected insurance coverage. Premium payments must be received by the business office at least one month in advance.

No teacher will be granted experience credit while on an extended leave of absence.

3.06.1 Career Change Leave of Absence

A teacher may request a leave of absence during a school year under the following circumstances:

1. The purpose must be for a career change opportunity only.
2. The District reserves total discretion to grant or deny such a request, and to establish the effective date of such leave if granted. No teacher, nor the Union, has any cause, whatsoever, to seek redress or review of the decision of the District on such a request, nor shall such decisions be subject to arbitration.
3. A leave of absence granted during the school year, regardless of how many duty days have been served by the teacher, is considered a full year leave of absence and no experience credit for that year will be granted.

All provisions and requirements enumerated in section 3.06 (Extended Leaves of Absence Without Pay) apply unless expressly superseded above.

3.07 Parental Leave

3.07.1 Parental Leave Without Pay

A teacher will be granted a leave of absence without pay for a period of up to twelve (12) months for the purpose of providing full-time care for a newborn or newly adopted child or children. Whenever possible, the teacher will submit a completed Request for Leave of Absence Form for this parental leave without pay to the Human Resources Department at least four (4) months prior to the expected commencement of the leave. The District will use a long-term substitute, if necessary, to fill a vacant position resulting from a parental leave. Once a parental leave without pay has started, use of accumulated disability leave may be no longer available for the remainder of the leave without pay.

Following return to active teaching duty, the teacher will be credited with the amount of the teacher's unused leave allowance as of the date of commencement of the unpaid parental leave.

3.07.2 Parental Leave with Pay

A teacher may use up to thirty (30) days of accumulated basic leave for the birth of a child. These days need not be consecutive. Plans that include non-consecutive days are subject to mutual agreement between the District and the teacher. These days may be used by either parent prior to and/or after a period of physical disability arising out of the birth of a child.

1. All teachers may use one (1) day of accumulated basic leave allowance for each duty day the teacher is absent because of illness or disability resulting from pregnancy or childbirth.
2. Ten (10) days or more: A teacher who uses ten (10) or more accumulated basic leave days for illness or disability resulting from pregnancy or childbirth may use an additional twenty (20) days of accumulated basic leave for the birth of a child as parental leave with pay.
3. Less than ten (10) days: A teacher who uses less than ten (10) accumulated basic leave days for illness or disability resulting from pregnancy or childbirth may use an additional accumulated basic leave, up to a total of thirty (30) basic leave days, for the birth of a child as parental leave with pay.
4. The teacher must have accumulated basic leave adequate to cover the paid leave time. All basic leave days used will be deducted from accumulated basic leave days.

A non-exhaustive list of examples of the application of this section can be found below:

- a) A teacher who has an uncomplicated birth during the school year and uses thirty (30) days of accumulated basic leave as disability leave may also use up to twenty (20) days of accumulated basic leave as parental leave with pay.
- b) A teacher who has a child during the summer months, and whose disability period falls entirely outside of the school year, may use up to

thirty (30) days of accumulated basic leave for the birth of a child as parental leave with pay.

- c) A teacher who has a child during the summer months, but whose disability period lasts five (5) duty days into the school year, may use five (5) days of accumulated basic leave as disability leave and may also use up to twenty-five (25) days of accumulated basic leave as parental leave with pay.
- d) A teacher who has a child during the summer months, but whose disability period lasts fifteen (15) duty days into the school year, may use fifteen (15) days of accumulated basic leave as disability leave and may also use up to twenty (20) days of accumulated basic leave as parental leave with pay.
- e) A teacher who has a child near the end of a school year and uses seven (7) days of accumulated basic leave as disability leave as the school year ends, may also use up to twenty-three (23) days of accumulated basic leave as parental leave with pay at the start of the following school year.
- f) A teacher who has a child near the end of a school year and uses twenty (20) days of accumulated basic leave as disability leave as the school year ends, may also use up to twenty (20) days of accumulated basic leave as parental leave with pay at the start of the following school year.

3.07.3 Parental Leave for Adoption

By mutual agreement between the District and the teacher, a teacher may use up to thirty (30) days of accumulated basic leave prior to and/or after the adoption of a child. These days need not be consecutive.

3.07.4 Other Parental Leave Provisions

In approving a parental leave of absence, the District will confirm its approval of the parental leave with the teacher, including the date on which the parental leave will end. A teacher may return to work prior to the date designated in the approved parental leave only if approved by the District at its sole discretion. Failure to return to work on the designated date will be considered a voluntary termination of employment unless a leave extension is approved by the District. If the parental leave includes a period of disability for the teacher, the teacher must provide the District with medical certification of ability to work.

A teacher returning from parental leave will be returned to the position held when placed on leave, or if not available, to any other position for which the teacher is licensed, subject to the reduction of position provisions of this Agreement.

A teacher on parental leave remains eligible, upon request, for participation in all insurance programs for teachers other than income protection insurance but must pay the entire premium for all selected insurance coverage. Premium payments must be received by the business office at least one (1) month in advance.

3.08 Judicial Leave

A teacher called for jury duty or who is subpoenaed is compensated for the difference between the teaching pay and the pay received for the performance of this obligation.

3.09 Leave for Holding Public Office

A leave of absence not to exceed four years is granted to any teacher upon application for the purpose of serving in a public office at the local, county, state, or national level. No teacher will be granted experience credit while on this leave of absence.

3.10 Military Leave

Leaves of absence for military service will be granted in accordance with all requirements of federal and state law. A teacher on military leave is not eligible for insurance coverage while on leave, except as provided in Minn. Stat. § 192.26, and except that such teacher may request continued life insurance coverage. The amount of life insurance coverage available through the District will be reduced by the amount of life insurance coverage provided by the government. All premiums for this continued life insurance coverage are paid by the teacher. Premium payments must be received by the business office at least one (1) month in advance.

3.11 Selective Service Physical Examination

Teachers called for a selective service physical examination shall be granted a day of leave without loss of pay if this examination occurs during the duty day.

3.12 Non-Instructional Positions for Teachers

The District may create special positions for teachers who serve the District in a unique capacity. The purpose of these positions is to utilize the experience, licensure, formal education, and special skills of individual teachers to perform unique, seasonal, and/or support tasks to augment the duties necessary for completion of the District's mission. The potential number of these positions will be determined at the sole discretion of the District. These special positions for teachers may be posted as teacher coordinators, teacher facilitators, coaches (e.g., peer, rigor, literacy), specialists, or teacher on special assignment positions ("TOSA"). Any special positions as part of the alternative compensation program are bound by the terms of the program and any alternative compensation agreements. TOSA positions will be posted by the District as such a position.

In the event a non-instructional teaching position extends beyond one (1) year, continuance of a teacher serving in such a position is contingent on a satisfactory review of the teacher's performance. The District reserves discretion to grant or deny the continuance of a teacher in a non-instructional teaching position beyond one (1) year. No teacher nor the Union has cause, whatsoever, to seek redress or review of the decision of

the District to not continue a non-instructional teaching positions beyond one (1) year, nor will its decision be subject to arbitration.

In the event an incumbent in a non-instructional teaching position is not renewed for a position that extends beyond one (1) year, the position will be posted. If the duration of the non-instructional teaching positions is less than seven (7) years, the teacher will be returned to the same position held prior to the non-instructional assignment or if not available, to any other position for which the teacher is licensed. If the duration of the non-instructional teaching positions is seven (7) years or more, the teacher will be placed in a position of the teacher's licensure.

3.13 Superintendent Discretionary Leave

Other types of absence not included herein are subject to the discretion of the Superintendent.

3.14 Shared Contracts

Teachers sharing a contract will be granted a half-time (.5) leave of absence.

INSURANCE

4.01 Group Insurance Policies

During the term of this Agreement, the District will provide all teachers who work thirty (30) or more hours per week the program of group insurance coverage described in this Section. Part-time teachers contracted to work at least twenty (20) hours per week but less than thirty (30) hours per week are eligible for prorated District insurance premium contributions but must pay any additional premium through payroll deduction. A teacher's eligibility for benefits is governed by the terms of the master insurance contracts in force between the District and the insurers providing such coverage. If there is a change in any of the District sponsored group insurance plans or carriers that the bargaining unit has committed to participate in, the matter will be referred to the Insurance Committee for recommendation to management.

Basic life, accidental death & dismemberment ("AD&D") and income protection insurance coverage are based upon a teacher's salary for required annual duty days and FTE based upon the school year calendar and does not include optional duty days during the summer. Teachers required to work duty days in addition to the regular one hundred eighty-four (184) day work year will be provided basic life, AD&D and income protection insurance coverage based on a salary that includes the additional required duty days. Basic life, AD&D and income protection insurance coverage for teachers who are on an unpaid leave during the duty year is reduced by the amount of salary reduction incurred by the unpaid leave.

4.02 Life Insurance and Accidental Death and Dismemberment Insurance

Each full-time teacher is eligible for basic group term life insurance coverage in an

amount equal to one and one-half (1 1/2) times the basic annual salary specified in such teacher's individual contract rounded up to the next higher \$1,000, if not already a multiple of \$1,000. Example: A teacher whose basic annual salary is \$50,000 would be insured for \$75,000.

Salary for the purpose of life insurance means the compensation provided under Appendices A & B of this Agreement, as modified by section 4.01 if applicable. Teachers required to work duty days in addition to the regular one hundred eighty-four (184) day work year, excluding optional duty days served during summer months, will be provided life insurance coverage based on a salary that includes the additional required duty days. Life insurance for teachers who are on an unpaid leave during the duty year is reduced by the amount of salary reduction incurred by the unpaid leave.

Each full-time teacher is eligible for accidental death and dismemberment insurance coverage in whole thousands to an amount equal to three (3) times the whole thousands of basic annual salary specified in such teacher's individual contract. Salary for the purpose of accidental death and dismemberment means the compensation provided under Appendices A and B of this Agreement, as modified by section 4.01 if applicable. The District pays the entire premium for this coverage.

Each full-time teacher may apply for supplementary group term life insurance coverage in multiples of \$10,000 from \$10,000 to \$300,000. Teachers electing this coverage may also apply for dependent coverage in multiples of \$5,000, from \$5,000 to \$300,000 for the spouse not to exceed the amount of the teacher's supplemental coverage. Teachers electing supplementary coverage for themselves may also elect dependent life insurance in the amounts of \$2,500, \$5,000 or \$10,000 for each dependent child under the age of nineteen (19). Premiums for all supplementary coverage must be paid by the individual teacher through payroll deduction.

Life insurance coverage is reduced by thirty-five (35) percent when an employee reaches the age of seventy (70).

4.03 Income Protection Insurance

Full-time teachers are eligible for income protection insurance. The District contributes one hundred (100) percent of the premium cost of the income protection plan as provided by the insurance policy between the carrier and the District. In the event of a disability, the plan provides an income benefit equal to two-thirds (2/3) of the salary. Salary for the purpose of income protection insurance means the compensation provided under Appendices A and B of this Agreement, as modified by section 4.01 if applicable. Teachers required to work duty days in addition to the regular one hundred eighty-four (184) day work year, excluding optional duty days served during summer months, will be provided income protection coverage based on a salary that includes the additional required duty days. Eligibility for disability benefits under this plan commences after a waiting period of sixty-five (65) duty days and continue through the end of the disability, or until age seventy (70), whichever comes first.

4.04 Hospitalization-Medical Insurance

Each full-time teacher may enroll for Single, Single + One, or Family coverage in the District's hospitalization-medical insurance program(s). Participation in these programs is voluntary.

The monthly District contributions are as follows:

Type of Coverage	Effective 01/01/23	Effective 01/01/24	Effective 01/01/25
Single	\$ 670.00	\$ 686.75	\$ 717.65
Single + One	\$1,098.00	\$1,125.45	\$1,176.09
Family	\$1,452.00	\$1,488.30	\$1,555.27

In the event that the teacher selects a hospitalization-medical insurance plan for which the monthly premium is less than the District contribution, the District will deposit, into the teacher's health savings plan, the difference between the District contribution and the amount of the monthly premium.

Each teacher enrolled in the program contributes, through payroll deduction, any excess of the semi-monthly premium over the Employer contribution toward the type of coverage for which the teacher has enrolled.

If two full-time teachers in this unit are married and covered under one Family or one Single + One policy and one spouse has waived coverage, the teacher enrolled in the coverage will receive the following monthly contribution:

Type of Coverage	Effective 01/01/23	Effective 01/01/24	Effective 01/01/25
Single + One	\$1,768.00	\$1,812.20	\$1,893.74
Family	\$2,118.00	\$2,170.95	\$2,268.64

4.05 Dental Insurance

The District provides a dental insurance program for full-time teachers. Participation in this program is voluntary. Each teacher enrolled in the program contributes, through payroll deduction, any excess of the semi-monthly premium over the District contribution toward the type of coverage for which the teacher is enrolled. The monthly District contribution follows:

Dental Plan	Effective 01/01/23	Effective 01/01/24	Effective 01/01/25
Monthly District Contribution	\$61.00	\$62.52	\$65.33

If two full-time teachers in this unit are married and covered under one Family or Single + One policy and one spouse has waived coverage, the teacher enrolled in the coverage will receive up to the following monthly contribution:

Dental Plan	Effective 01/01/23	Effective 01/01/24	Effective 01/01/25
Monthly District Contribution	\$117.00	\$119.92	\$125.32

In no case will the teacher enrolled in the coverage receive more than the total annual premium rate for the plan in which the teacher is enrolled.

4.06 Liability Insurance

The District will provide advance notice to the Union and the opportunity to bargain before implementing any change reducing the scope of the liability insurance coverage for teachers provided by the District.

WORKING CONDITIONS

5.01 Duty Days

The School Board will establish the school calendar for the succeeding school year prior to April 1 each year. The number of duty days for the school year is one hundred eighty-four (184) days.

The following changes must be mutually agreed to by the District and the Union in a Memorandum of Understanding or this Agreement:

1. Any change to the length of the student instructional day beyond 5 minutes at any site;
2. Any school calendar that starts prior to August 15 or ends after June 15; or
3. Any school calendar that requires any teacher to work a "stretch" calendar in which some duty days are scheduled outside the parameters of #2 above.

Each year, teachers have three (3) data days: one at the semester break, one at the end of the school year, and one floating day at either the beginning or end of the school year. Each building determines when its floating data day occurs. Data days are reserved for teachers to complete their job responsibilities individually. A data day is a day in which a teacher will not be required to attend a district or building meeting.

5.01.1 Newly-Hired Teachers

All teachers hired by Edina Public Schools will work up to three (3) additional duty days during their first year in the District. Teachers will be compensated at their daily pro-rata amount for each of the additional duty days.

Additionally, teachers in their first year in the District who have less than three (3) full years of full-time, creditable teaching experience as determined by the District will be required to participate in the New To Edina Teacher Training (“NETT”) program. This program will be offered for graduate credit or for District credit toward increases in training levels on the salary schedule.

5.01.2 Flexible Delivery of Professional Development

The District and Union agree that there may be opportunities to deliver building or District professional development that occur beyond the scheduled duty day (e.g., online employee development, evening or weekend sessions). When such opportunities arise, the District and Union will work collaboratively to establish memoranda of understanding to address any variances from the School Board approved calendar.

5.01.3 Stretch Calendar

A stretch calendar is defined as maintaining a teacher’s FTE over a twelve (12) month calendar (e.g., number of duty days, terms and conditions of employment as noted in this Agreement). A stretch calendar assumes that a teacher’s FTE is constructed from a combination of school calendar learning and summer-based learning and/or assessment. Summer-based learning is defined as classes, programs, and assessments supporting Individualized Family Service Plans, which are taught during the period between the last duty day of the school year and the first duty day of the following school year (e.g., Physical Education and Early Childhood Special Education (“ECSE”) - Birth to Age 2 program).

The District determines the calendar of Edina Public Schools teachers who work a stretch calendar, which may vary from the calendar of other teachers.

Teachers who worked with Birth to Age 2 children in the District prior to the 2019-20 school year, had the option to remain on the school year teacher schedule or participate in the stretch calendar. Teachers hired for the 2019-2020 school year and since that time were hired on stretch calendars.

5.01.4 Parent Communication and Conferences

Of the one hundred eighty-four (184) annual duty days, two (2) days (sixteen (16) hours) will be designated for parent-teacher communication and conferences. Any hours scheduled outside of the duty day will be exchanged for hours within the duty day (e.g., day before Thanksgiving). In addition to the two (2) days, each site may schedule additional parent-teacher communication time to occur within the one hundred eighty-four (184)

annual duty days and normal instructional day.

Each site must establish its own calendar for parent-teacher communication and conferences no later than May 1 prior to the start of the school year. To recognize the unique needs and cultures of each site, but to also maintain consistency of expectations, each site will determine which activities will be scheduled as a part of this requirement. Activities may include, but are not limited to, traditional face-to-face parent-teacher conferences, virtual conferences, targeted conferences, office hours, open houses, curriculum nights, online communication, etc. A site's plan must be submitted to the Superintendent, or designee, for approval by May 1 and to the EM/E President by May 15.

This section shall not be interpreted or construed to limit a teacher's communication with parents to the events provided.

5.02 Salary Deduction and Pay

When salary deductions are required for duties not performed and not covered by leave policies, they shall be made at the rate of 1/184 for teachers. Positions requiring basic contract service beyond the normal school year shall be prorated on the same basis (i.e., 1/184) of annual basic salary to be added for each additional day of service beyond that in the normal school year.

5.03 Legal Holidays, Emergency Closings, and e-Learning Days

Each teacher performs services on those duty days designated by the District, including those legal holidays on which the District is authorized to conduct school. Emergencies such as energy shortages or severe weather may necessitate an emergency closure or transition to an e-Learning method of delivering instruction. District-wide e-Learning days will not be enacted until after the third emergency closure day in a school year. An e-Learning day will only be enacted prior to the third emergency closure day if the District's (or a particular school building's) student days or hours for that school year fall short of state requirements.

If an e-Learning day is enacted by the District, then the Edina e-Learning Plan will be implemented. The e-Learning Plan is designed to meet the requirements of Minnesota law. Prior to the start of each school year, the Union President, Director of Teaching and Learning, and Director of Media and Technology Services meet to review the e-Learning Plan for the purpose of continuous improvement and any needed procedural updates. Substantive changes to the e-Learning Plan that are not required by law will only occur during the term of this Agreement if both parties agree.

Instructional days canceled (as opposed to shifted to e-Learning) due to emergency closures may be rescheduled at the District's discretion, and teachers will perform services on these rescheduled days, if any. The rescheduling of canceled days may include adjustments in the length of the workday (e.g., to allow a four (4)-day work week of longer workdays), provided that the total weekly hours required of a teacher are not increased. If canceled days are made up, the District will make reasonable efforts to reschedule these days prior to the last regularly scheduled workday for the school year.

5.04 Hours of Employment

Each teacher is expected to devote forty (40) hours per week to the performance of basic duties. Daily time schedules are as established by the District, with the length of the overall teacher's day being eight (8) hours inclusive of a one-half (1/2) hour, duty-free lunch period. All professional learning communities ("PLC")/collaborative team time is scheduled within the duty day.

5.04.1 Changes in Days and Hours

The District recognizes the right of the Union to meet and confer regarding the rescheduling of days, changes in the length of the workday, and any other changes in the school calendar.

5.04.2 Hours of Employment: Online Learning

Teachers whose assignment includes either online courses or blended courses (i.e., courses with both an online and traditional classroom component) may have their duty day schedule adjusted to reflect their online responsibilities, as agreed to by the District, teacher, and exclusive representative. Adjustments should address the Agreement's expectations for a forty (40) hour workweek, and eight (8) hour duty day, prep time, and duty-free lunch. A variance from the normal duty day must be forwarded in writing by the individual teacher to the Assistant Superintendent and the exclusive representative for approval.

5.05 Preparation Time

The amount of preparation time per day for each teacher may be up to ten (10) minutes less than the daily allocated minutes, provided that the total number of minutes of preparation time in a given week is equal to or greater than the daily average of allocated minutes per day multiplied by the number of days worked that week as provided for in Minn. Stat. § 122A.50. Preparation time shall be allocated in one or two blocks of time. A request for a variance from the above must be forwarded in writing by an individual teacher to the District and to the exclusive representative for approval.

5.06 Duty-Free Lunch Period

All teachers will have a one-half (1/2) hour, duty-free lunch period. No duties, unless mutually agreed to by teacher and District, are assigned during the duty-free lunch period except in the case of emergency to protect the health and safety of students and the property of the District.

5.06.1 Teachers Assigned to More Than One Building

Teachers assigned to more than one building ("traveling teachers") during any one duty day receive a one-half (1/2) hour duty and travel-free lunch hour. Traveling teachers receive a minimum of twenty (20) minutes to travel from building to building. The overall length of the traveling teacher's day is eight (8) hours inclusive of a one-half

(1/2) hour lunch period.

Traveling teachers assigned to more than one building will be provided space at each building for their scheduled time at the building. Traveling teachers assigned to more than one building will receive preparation time in accordance with Section 5.05.

5.07 Supervisory Responsibilities

In addition to basic responsibilities for pupil direction and supervision in a direct teaching capacity, teachers may be required to perform supervisory functions in non-instructional situations for up to five (5) hours annually as a part of their basic duties. Teachers assigned to more than one building in a school year are exempt from this requirement. As a part of such duties, a secondary teacher may be required to supervise up to one (1) evening activity (e.g., dances, parties, plays) each school year.

If it is necessary for additional supervisory assignments to be made during the school year, administrators will first seek volunteers to fill these assignments. If volunteers do not fill the additional supervisory assignments, the assignments will be made by mutual agreement or on a reverse seniority basis (i.e., the least senior teacher in the building will receive the first extra assignment for one (1) day, then the next least senior teacher, etc.).

Periodically, it is necessary for principals to utilize teachers in a supervisory capacity during their unassigned period. If teachers are assigned direct supervisory responsibilities outside the instructional area in excess of five (5) hours during the regular school year, they will be compensated at the rate of 1/1472, of their annual basic salary for each hour of the assignment beyond the five (5) hours.

Teachers who are required by the building administrator to substitute for another teacher during their unassigned period (minimum of forty-five (45) consecutive minutes) are compensated at the rate of 1/1472 of their annual basic salary for each hour of this assignment. Hours for which a teacher is compensated under this provision are not counted toward the five (5) hour annual supervisory requirement. The provisions of this section do not apply to substituting responsibilities requested by another teacher, as approved by the building administrator.

If there is no available substitute for a class, and a teacher is assigned to provide coverage, students may be divided among other teachers' classrooms. The teachers who gain students are compensated at the rate of 1/1472 of their annual basic salary for each hour of such assignment.

If non-grade level or non-classroom teachers have their regular student contact responsibilities cancelled because they are re-assigned to provide substitute coverage, due to the shift in the normal workload the teacher is compensated at the rate of \$175.00, prorated for a partial day.

5.07.1 Records Maintenance

Building principals, or their designees, shall keep a record of such non-instructional supervisory assignments. This record is available for inspection upon request.

Supervisory responsibilities as described herein do not include activities that are incorporated in the Extracurricular, Extra Service, or other salary schedules for which compensation has been established, or meetings and conferences initiated by the building principal.

5.08 Secondary School Advisory

Secondary School Advisory is a time for teachers to check in with students on academic progress and provide academic and affective support to a small group of students. Advisory may consist of the following:

1. Grade/progress checks with students.
2. Conferences scheduled with parents of advisory students.

Provided advisory lesson plans. Teachers are not expected to create lessons for advisory. When lessons or presentations are necessary, they will be created by administration or an advisory planning committee. Teachers chosen to serve on the advisory planning committee will receive an annual stipend of \$1,000. Although teachers will not be responsible for creating lesson plans, it is recognized that it will take time to prepare for the presentations of weekly lessons or presentations and to prepare for student grade checks, so advisory time will be included in the calculations for daily prep time.

5.09 Additional Due Process Time for Special Education Teachers

With prior approval by the Director of Student Support Services, special education teachers may work up to sixteen (16) hours (for a full-time teacher) prior to the start of the school year to complete due process requirements. Special education teachers that receive approval for and work this due process time prior to the start of the school year may: 1) request compensatory time for these hours to be used during non-student contact time with the approval of the Director of Student Support Services; or 2) receive payment at the teacher's pro rata rate. All compensatory time must be used within the school year in which it was earned. The Director of Student Support Services' decision to approve or deny a request to work additional time prior to the start of the school year is not subject to the grievance process found in this Agreement.

5.10 Flexible Duty Days for Licensed School Nurses

With approval by the Director of Student Support Services or designee, a licensed school nurse may work up to four (4) of their assigned annual duty days (up to thirty-two (32) hours for a full-time nurse) prior to the start of the school year. A licensed school nurse that receives approval for and works this flexible time prior to the start of the school year will receive up to four (4) days of compensatory time to be used on duty days scheduled for professional development that is not designed for their position or parent-teacher conference days where their presence is not required. The Director of Student Support Services or designee and the licensed school nurse will jointly agree on the specific

professional development training or conference dates that will be exchanged for compensatory time. Up to one-half of a licensed school nurse's approved compensatory time may be used on student days when approved by the Director of Student Support Services or designee.

5.11 Support for Construction and Relocation Related Tasks

Each school year, teachers may request compensatory time or the current substitute rate of pay as reimbursement for up to 8 hours of time outside of the duty day to pack, unpack, or complete other construction or relocation-related tasks. These hours must be pre-approved by the building principal or other district administrator.

No teacher will be expected to complete packing, unpacking, or other construction or relocation-related tasks outside of the duty day. Any requirement to engage in such activities, as directed by a building principal or district administrator, will be compensated at a teacher's pro rata hourly rate.

UNREQUESTED LEAVES OF ABSENCE

6.01 Purpose

The Article sets forth a plan for providing unrequested leaves of absence without pay for as many teachers as may be necessary because of discontinuance of position, lack of pupils, financial limitations, or merger of classes caused by consolidation of districts, or other reason permitted by law. This Article has been agreed upon by the District and the Union pursuant to the provisions of Minn. Stat. § 122A.40, Subd. 10.

6.02 Seniority Date

Seniority is based upon continuous and unbroken employment with the District from the most recent date of hire, including periods of employment outside the appropriate unit and periods on authorized leaves of absence. Each teacher employed pursuant to Minn. Stat. § 122A.40 will be assigned a seniority date based on the first day of actual service for the District. The original seniority date is retained for a teacher who has been terminated by resignation or termination pursuant to Minn. Stat. § 122A.40 but whose employment was subsequently reinstated by the District without interruption of service for any other reason.

6.03 Seniority List

The full-time and part-time seniority lists are a single seniority list, with the seniority number reflective of teachers' teaching status on June 30, 2009. All full-time teachers employed in the District on June 30, 2009, have a greater seniority number than the part-time teachers employed on June 30, 2009.

Teachers who begin their service after July 1, 2009, will be placed on the single seniority list.

Any teacher on the seniority list described in this section who subsequently is employed as an hourly teacher retains the seniority number on this seniority list in addition to having a seniority number on the appropriate hourly teacher seniority list.

6.03.1 New Licenses

A new license becomes effective on the date it is filed with the Human Resources Department. Only those licenses filed on or before May 1 or the date of Board action eliminating positions, whichever is earlier, may be used to exercise bumping rights. Only those licenses filed before a notice of recall is issued may be used for recall rights.

6.03.2 Licenses

Teachers are not entitled to another position in which they are licensed if they fail to renew the license in the area for which they are currently employed.

6.04 Seniority List Preparation

The District will prepare a seniority list in order of seniority number, the seniority list contains the teacher's seniority number, seniority date, name and area(s) of licensure for each teacher. All individual signed contracts are time-stamped upon receipt by the office of the Human Resources Department and listed on the seniority list in the order in which their signed contracts were received. The District will provide one (1) copy of the list to the Union and will post one copy of the list in each school building on or before December 1 of each year.

The seniority lists are "approved" and conclusively deemed correct for all future years if there is no grievance filed within thirty (30) days of the posting. No teacher has the right in any subsequent year to grieve the teacher's seniority ranking relative to other teachers if that ranking was included in an earlier approved list. Teachers newly added to a seniority list may challenge the correctness of their placement on the list within thirty (30) calendar days after the date of posting. In the event that no grievance is filed within thirty (30) days, the new information is incorporated into the approved list.

6.05 Unrequested Leaves of Absence

The District may place on unrequested leave of absence as many teachers as may be necessary because of discontinuance of position, lack of pupils, financial limitations, or merger of classes caused by consolidation of districts, or other reason permitted by law. In the reduction of teachers in any field in which licensing is required by the Public Educator Licensing and Standards Board (PELSB), teachers so licensed and currently teaching in this field will be placed on unrequested leave of absence in the inverse order of their position on the seniority list. No teacher who has acquired continuing contract rights will be placed on unrequested leave of absence while

a probationary teacher is retained in a position for which the continuing contract teacher is qualified and licensed.

If an unrequested leave of absence for any teacher would result in any violation of the District's affirmative action program, the District may retain the teacher with less seniority and the next senior teacher in the field will be placed on unrequested leave of absence. Any teacher placed on unrequested leave of absence pursuant to this Section 6 will be notified, in writing, by personal delivery or U.S. mail, of this placement or unrequested leave of absence by the date required by law (currently July 1), together with a statement of the reasons for the placement. This notification must be sent simultaneously to the Union.

6.06 Bumping Rights Procedures

The District provides written notice by personal delivery or U.S. mail to each teacher it proposes to place on unrequested leave of absence. This notification is sent simultaneously to the Union. A teacher proposed to be placed on unrequested leave of absence (whether or not a member of the appropriate unit) may elect to displace the teacher with the most recent seniority number who is employed in a position for which both are qualified and licensed by the PELSB. A teacher so displaced is notified of proposed placement on unrequested leave.

A teacher is considered to be "qualified" for the purpose of this Article only if the teacher has a major in the subject matter or field and full-time licensure by the PELSB. A teacher must provide written notice stating that the teacher is exercising bumping rights to the office of the Human Resources Department within ten (10) calendar days from the date of notice of placement on unrequested leave of absence. If the District gives written notice stating its determination that there are no positions into which the teacher is entitled to bump, the teacher has ten (10) calendar days from the date of notice to review the District's assignment schedules and specify in writing all teaching positions into which the teacher claims to be entitled to bump. No bumping rights may be exercised into a position not identified. A teacher placed on unrequested leave of absence pursuant to this Article must be notified, in writing, by personal delivery or U.S. mail by the date required by law (currently July 1). This notification is sent simultaneously to the Union.

6.07 Status While on Leave

An unrequested leave of absence is effective no later than the close of the school year or at such earlier time as mutually agreed between the District and the individual teacher. A teacher placed on unrequested leave of absence remains eligible for group insurance benefits at the teacher's expense. A teacher electing to continue group insurance benefits must arrange for the prepayment of premiums through the District's group insurance administrator on a monthly basis. A teacher on unrequested leave may engage in teaching or any other occupation during the period of this leave and may be eligible for unemployment compensation pursuant to the criteria for eligibility under the Unemployment Insurance Law.

6.08 Recall

Except as otherwise provided in this Section, no new teacher will be employed by the District while there is available on unrequested leave of absence a teacher who is properly qualified and licensed to fill the vacant position. A teacher placed on unrequested leave of absence will be recalled, as positions become available, to the position from which the teacher was placed on leave or to any other position for which the teacher is qualified and licensed. Reinstatement is in the inverse order of placement on leave: the last teacher placed on unrequested leave of absence who is qualified and licensed for the position is the first teacher recalled to an available position.

Notice of recall by the District is complete upon mailing the notice by certified mail addressed to the last known address provided by the teacher to the Human Resources Department, or by personal delivery, with this notice sent simultaneously to the Union. If notice of recall is given to any teacher on or after August 16 of any school year, the teacher has the right to defer the effective date of return to actual service until the beginning of the next succeeding school year; provided, however, that any teacher so deferring the date of return to actual service signs an individual teacher contract for the next succeeding school year. A teacher who was granted an approved leave of absence prior to placement on unrequested leave of absence also has the right to defer the effective date of recall to return to actual service until the expiration date of the original approved leave of absence but must sign an individual contract for the return to work. Teachers with current classroom teaching assignments are not eligible to return to a mid-year vacancy occurring after September 15, but have the effective date of return to actual service deferred to the beginning of the next succeeding school year, provided that the teacher signs an individual teacher contract for the next succeeding school year.

Any teacher accepting recall must notify the District of this acceptance in writing, by certified mail, including notification of any election to defer the effective date of return to actual service, within fifteen (15) calendar days after the mailing date of the notice of recall. In the event a teacher accepts recall, but the effective date of return is deferred, the District is free to fill the vacant position on a temporary basis from any source, without regard to teachers remaining on unrequested leave of absence. The District is also free to fill any position on a temporary basis pending completion of the recall procedure.

A teacher on unrequested leave of absence will not lose recall rights by reason of refusal to accept a position for which the teacher is qualified and licensed which has fewer hours per week than contracted for at the time of being placed on unrequested leave of absence.

6.08.1 Involuntary Transfer of Senior Teachers

The District is not required to transfer more senior teachers involuntarily for the purpose of affecting the order in which less senior teachers are placed on unrequested leave, or bumped, or recalled from unrequested leave. The District may continue to assign varying class sections in two (2) or more fields to any full-time position

combining such fields that was in existence in the school year preceding the year of placement of teachers on unrequested leave of absence. The District is not required to split existing full-time assignments combining more than one (1) field into separate part-time positions for the purpose of affecting the order in which teachers are placed on unrequested leave, or bumped, or recalled from unrequested leave; provided, however, that a teacher who has ten (10) years or more of seniority as of September 1 of the current school year who would otherwise be placed on unrequested leave may continue to require that a combination full-time assignment be split into separate part-time positions in order to avoid being placed on unrequested leave. Teacher assignments will continue to be governed by the criteria set forth in Section 1.04.4.

6.09 Termination of Rights

A teacher's seniority rights, unrequested leave of absence, and recall rights, if any, terminate upon the earliest of the following events:

- (a) Resignation;
- (b) Retirement;
- (c) Discharge or termination of contract;
- (d) Failure to return at the expiration of a leave of absence;
- (e) Failure to give written notification to the District accepting recall, including notification of any election to defer the effective day of return to actual service, within fifteen (15) calendar days after the date of receipt of notice of recall; or
- (f) The expiration of five years from the effective date of an unrequested leave of absence without recall, or a period equal to the teacher's length of active service, whichever is less.

6.10 Probationary Period

Minnesota law provides that the Employer may decline to renew a teacher's contract during a probationary period, pursuant to Minn. Stat. § 122A.40, Subd. 5. At its sole discretion, the District may send to such teacher and to the Union a notice of intent to recall a probationary teacher to future vacancies. Any probationary teacher to whom a notice is sent is entitled to recall, in seniority order, after licensed and qualified continuing contract teachers have been recalled, according to the recall procedures in this Article. Recall rights under this Section shall expire after a period equal to the length of the teacher's active service.

6.11 Teachers on Unrequested Leave Serving as Long Term Substitutes

When the District knows at the time a long-term substitute position is filled that the position will last for thirty (30) duty days or more, the long-term substitute position will be offered, in order of seniority, to teachers on unrequested leave of absence

who are qualified and licensed for the position. The District may give notice of the available substitute position to more than one teacher at a time and may require timely acceptance of the offer. A teacher on unrequested leave of absence who accepts a long-term substitute contract remains on unrequested leave of absence, but is paid such teacher's regular salary and benefits for the service performed as a long-term substitute teacher. Experience credit will be granted as provided in Section 2.07. If there is any doubt at the time the substitute position is filled that the position will last for thirty (30) duty days, or if the position must be filled before any teacher on unrequested leave accepts the position offered, the District may fill the position from any source.

EXTRA DUTY, EXTRA SERVICE, EXTRACURRICULAR

7.01 Extra Duty and Extra Service Assignments

Other conditions being equal, preference in making extra duty and extra service assignments will be first offered to tenured teachers regularly employed in the district, and seniority in the activity prevails. Within the school year, if an extra duty or extra service assignment is not accepted as above, the duty is assigned on a reverse seniority basis.

Contracts for extra duty and extra service assignments includes the specific assignment, the duration of the assignment, all special provisions pertaining to the assignment, the salary for the assignment and the pay periods for the assignments. These extra duty and extra service contracts are not a part of the teacher's continuing contract. No teacher will be required to commence an assignment prior to receipt of an extraduty or extra service contract.

7.02 Extracurricular Assignments

Extracurricular assignments are not made without the consent of the teacher involved. Letters of agreement for extracurricular assignments include the specific assignment, the duration of the assignment, all special provisions pertaining to the assignment and the salary for the assignment. Pay for the assignments are nineteen (19) or twenty-four (24) payments, as stipulated in the basic teacher contract. These assignments are not a part of a teacher's continuing contract. No teacher will be required to commence this assignment prior to receipt of a letter of agreement.

7.03 Extracurricular Salary Schedules

Appendix C, as attached, is a part of this Agreement for the 2023-2024 and 2024-2025 school years.

7.04 Extra Service and Extra Duty Salary Schedules

Appendices D and E, as attached, are a part of this Agreement for the 2023-2024 and 2024-2025 school years.

7.05 Extracurricular Study Committee

An Extracurricular Study Committee is established. The committee consists of twelve members. All members of the Committee have the right to vote. Six (6) representatives from the following positions will be appointed by the Union: three (3) members representing Schedule C, two (2) members representing Schedule D, and one (1) member representing elementary of the early learning center. Six (6) representatives from the following positions are appointed by the District: district office administrator, an human resources department employee, the activities director, two (2) secondary building administrators, and one (1) building administrator.

This committee functions to evaluate and make recommendations to the District and the Union for new activities and for activities affected by a major and substantial change. An activity affected by minor changes will not be considered for re-evaluation. The Extracurricular Study Committee ("ESC") can be activated by the District and/or Union for the purposes of evaluating new activities or those that have changed substantially.

Requests for re-evaluation because of a major and substantial change in position must be submitted to the District and Union for review by October 1, for consideration by the ESC during that school year. Requests submitted after October 1 will be considered for review the following school year.

New positions or positions changed by an outside agency, i.e., the Minnesota State High School League, or by the action of the Edina School Board, will be reviewed as soon as they are created or changed. All members of the ESC have the right to vote.

The Extracurricular Study Committee evaluates the relative responsibility of each extracurricular activity and make recommendations regarding responsibility points to be designated for each. The Extracurricular Study Committee may also recommend changes in the criteria to be used for evaluating the responsibility of positions. Such recommendations shall be reported to the District and the Union for salary consideration. If and when mutual agreement is reached between the Union and the District regarding recommendations, the resulting salary adjustments shall be effective on the date of formal adoption by the School Board, except that any activity reassessed that has actually commenced by the date of such adoption shall be compensated at the level existing when the activity commenced. Adjustment for such an activity becomes effective in the following fiscal year.

HOURLY-PAID TEACHERS

8.01 Provisions Applicable to Hourly-Paid Teachers

8.01.1 Roster of Hourly-Paid Teachers

The District maintains separate rosters of individuals eligible to perform services as hourly-paid teachers subject to the availability of funds and annual decision

by the District regarding the number of hourly-paid teachers and hours needed. The District issues to every hourly-paid or teacher an individual written contract providing that the individual will be placed on the roster of eligible hourly-paid or teachers.

8.01.2 Leave Allowance

Each hourly-paid teacher will be granted prorated leave allowance, which accrues at the rate of one (1) working day of leave allowance for each month (21.7 duty days) worked by an hourly-paid teacher. Each hourly-paid teacher is eligible for four (4) working days of personal leave each year, according to the standards set forth in 3.01.5. Any hourly-paid teacher who has been absent may be required to present a statement from a physician verifying the illness and certifying that the hourly-paid teacher has recovered sufficiently to return to normal duties.

8.01.3 Limitations

No hourly-paid teacher is eligible for any compensation, differential, leave, or benefit of any nature whatsoever, except as specifically provided for in Article 8.

8.02 Provisions Applicable to Hourly-Paid Teachers

8.02.1 Compensation

The hourly rate of pay for individuals performing services as hourly-paid teachers are as follows:

	2023-2024	2024-2025
Supplemental Tutors/Success Center	\$33.03	\$33.03
Multi-lingual Language Tutor	\$33.03	\$33.03
LSN Subs	\$27.99	\$27.99

Title I Teachers are paid according to the wage schedule found in Appendix E. Step advancement for Title I teachers shall be calculated according to the guidelines established in section 2.07 (Full Year's Credit for Purposes of Step Advancement) of the Master Agreement.

8.02.2 Hospitalization-Medical-Dental Insurance

Hourly-paid teachers who can be expected to work a minimum of twenty (20) hours per week throughout the regular school year, as determined by the District, are eligible to participate in the Group Hospitalization-Major Medical and Dental Insurance Programs. The District will contribute a prorated amount based on three-fourths (3/4) of the District's contribution for full-time teachers working a forty (40) hour week.

8.02.3 In-service Requirements

Each hourly-paid teacher may be required by the District to attend in-service service hours during each school year and will be paid for attendance at these required collaborative team/professional learning community work of in-service sessions at the applicable hourly rate. Parent conferences that have the approval of the building principal will also be compensated for at the hourly rate. In the event of casual student absence, the hourly-paid teacher is paid for the assigned time. It is understood and agreed that this time is utilized by the hourly-paid teacher in planning and/or preparation activity.

8.02.4 Seniority List for Hourly-Paid Teachers

On or before December 1 of each year, the District prepares and delivers to the Union one copy of a separate seniority list for individuals on the roster of eligible hourly-paid teachers who have completed a probationary period in accordance with Minn. Stat. § 122A.40.

Seniority is based upon continuous and unbroken employment with the District as an hourly-paid teacher during consecutive school years and measured from the first day of actual service in the bargaining unit under the most recent period of continuous employment. Teachers with identical seniority dates have seniority based on the date and listing order in which their individual contract was approved by the School Board. All individual signed contracts will be time-stamped upon receipt by the office of the Human Resources, and listed on the seniority list in the order in which their signed contracts were received. For purposes of this Article, an hourly-paid teacher is deemed to have had continuous and unbroken employment for a school year only if the hourly-paid teacher actually performed services as a bargaining unit member for the District on at least ninety (90) duty days in a school year.

An hourly-paid teacher may challenge the correctness of the seniority list. In the absence of a grievance filed within thirty (30) calendar days from the date of mailing to the Union, the seniority list is deemed to be conclusively correct.

8.02.5 Unrequested Leave of Absence

Placement on unrequested leave of absence is based upon seniority among hourly-paid teachers, as appropriate. A teacher on the hourly-paid seniority list who is subsequently employed under a regular teaching contract with a new seniority date under Section 6.03 also retains the original seniority date on the hourly-paid seniority list. Recall of hourly-paid teachers is in the inverse order of placement on unrequested leave of absence; the last hourly-paid teacher, as appropriate, placed on unrequested leave of absence is the first recalled. All seniority, unrequested leave of absence, and recall rights of hourly-paid teachers terminate, and the hourly-paid teacher is removed from the seniority list and roster of eligible hourly-paid teachers upon the earliest of the following events:

- a. resignation;

- b. retirement;
- c. discharge or termination of contract;
- d. failure to give written notification to the Employer accepting recall within fifteen (15) calendar days of receipt of notice of recall; or
- e. the completion of any school year in which the hourly-paid teacher has not performed services on at least ninety (90) duty days.

8.02.6 Other Provisions of the Agreement

Hourly-paid teachers qualify for individual rights and obligations according to the terms for eligibility set forth in the following sections of this Agreement: Article 1 (Introduction), Sections 2.08 (Payroll Deduction), 2.10 (In-District Travel), 3.03 (Professional Leave), 3.05 (Sabbatical Leave), 3.07 (Parental Leave), 3.08 (Judicial Leave), 3.09 (Leave for Holding Public Office), 3.10 (Military Leave), 3.11 (Selective Service Physical Examination), 3.12 Non-Instructional Positions for Teachers), 3.13 (Superintendent Discretionary Leave), 4.06 (Liability Insurance), 7.02 (Extracurricular Assignments), 7.04 (Extra Service and Extra Duty Salary Schedules), 7.03 (Extracurricular Salary Schedule), and Article 9 (Grievance Procedure). Nothing in this Article restricts the Union in the exercise of its rights on behalf of hourly-paid teachers under this Agreement.

GRIEVANCE PROCEDURE

9.01 Definition

A grievance is defined as a dispute or disagreement as to the interpretation or application of any term or terms of this Agreement.

A calendar day is defined as each day of the week, Sunday through Saturday. During the school year if the fourteenth day of the timeline is on a nonduty day, the timeline will be extended to the first duty day following the fourteenth day.

9.02 Procedure

Step I

Whenever any aggrieved teacher or small group of aggrieved teachers have a grievance, they will meet on an informal basis with the teacher's building principal or supervisor in an attempt to resolve the matter within fourteen (14) calendar days after becoming aware of the incident giving rise to the grievance. If the parties are unable to resolve the dispute, the grievance will be reduced to writing by the exclusive representative and submitted to the Human Resources Department within fourteen (14) calendar days following the Step I meeting.

If the grievance involves a matter that substantially affects a large number of employees, the grievance will be reduced to writing by the exclusive representative and submitted to the Human Resources Department within fourteen (14) calendar days after becoming aware of the grievance.

Step II

The Human Resources Department will meet with the exclusive representative within fourteen (14) calendar days after receipt of the Step II written grievance and attempt to mutually resolve the dispute. The parties are required to meet and negotiate in good faith at reasonable times in an attempt to resolve the grievance. If a resolution is reached, the terms of the resolution will be written on the grievance and signed by both parties. If no agreement is reached, the Human Resources Department will within fourteen (14) calendar days submit to the exclusive representative the District's ~~Employer's~~ written answer denying the grievance. In its discretion, the exclusive representative may submit the unresolved grievance to the Superintendent of Schools within fourteen (14) calendar days after receipt of the District's answer in writing.

Step III

The Superintendent or designee will meet with the designated official of the exclusive representative within fourteen (14) calendar days after receipt of the grievance to attempt to resolve the dispute. Upon resolution both parties shall sign a memorandum setting out the disposition of the grievance. If the parties are unable to reach agreement within fourteen (14) calendar days after the Step III meeting, either party may then request, within another fourteen (14) calendar days, by written notice to the other party that the grievance be submitted to final and binding arbitration.

Step IV

The District and the exclusive representative will select a mutually acceptable arbitrator to hear and decide the grievance. If the District and the exclusive representative are unable to agree on an arbitrator, they will request from the Director of the Bureau of Mediation Services, State of Minnesota, a list of five (5) arbitrator's names. The list maintained by the Bureau of Mediation Services consists of qualified arbitrators. The parties will alternately strike names from the list of five (5) arbitrators until only one name remains. The remaining arbitrator will hear and decide the grievance. If the parties are unable to agree on who strikes the first name, the question is decided by a coin flip.

Each party is responsible for equally compensating the arbitrator for the arbitrator's fee and necessary expenses.

The arbitrator does not have the power to add, to subtract from, or to modify in any way the terms of the existing Agreement.

The arbitrator's decision is final and binding upon the parties. The decision is issued to the parties by the arbitrator and a copy is filed with the Bureau of Mediation Services, State of Minnesota.

The processing of all grievances will be during the regularly scheduled working hours and the teachers will not lose wages due to their necessary participation.

The parties by mutual written agreement may waive any step, and extend any time limits in the grievance procedure. However, failure, by the teacher or the Union, to

adhere to the time limits without mutual agreement to waive such limits, results in a forfeit of the grievance. Failure of the District to act within the time limitations specified, without mutual agreement to waive such limits, constitutes a denial of the grievance and permits the grievant to proceed to the next step.

LONG-TERM SUBSTITUTE TEACHERS

10.01 Definition

Long-term substitute teachers are substitute teachers who replace the same teacher for more than thirty (30) duty days.

10.02 Compensation

After thirty (30) duty days of continuous employment as a long-term substitute teacher, the substitute teacher will be paid on a pro rata basis according to the first step of the BA training level, retroactive to the first day of such continuous employment.

The daily rate of pay for District teacher retirees who work as long-term substitute teachers for more than eleven (11) continuous duty days is pro rata based on their step and lane at their retirement, in accordance with current appendices A and B, retroactive to the first day of such continuous employment.

10.03 Hospitalization-Medical-Dental Insurance

Long-term substitute teachers who are assigned to work thirty (30) or more hours per week for a minimum of eighty-five (85) duty days, as determined by their supervisor, are eligible to participate in the Group Hospitalization-Major Medical and Dental Insurance Programs. The District will contribute a prorated amount based on three-fourths (3/4) of the District's contribution, as stated in Section 4 of the Agreement, for full-time teachers working a forty (40) hour week.

10.04 Leave Allowance

After eighty-five (85) duty days of continuous employment as a long-term substitute teacher, the long-term substitute teacher becomes eligible for future basic leave for personal illness at the rate of one (1) working day per month of employment. Any long-term substitute teacher who has been absent may be required to present a statement from a physician verifying the illness and certifying that the long-term substitute teacher has recovered sufficiently to return to normal duties.

10.05 Long-term Substitute Seniority List

Long-term substitute teachers are not placed on any seniority list.

10.06 Limitations

No long-term substitute teacher is eligible for any compensation, differential, leave or benefit of any nature whatsoever, except as specifically provided for in Article 10.

10.07 Other Applicable Provisions of the Agreement

Long-term substitute teachers also qualify for individual rights and obligations according to the terms for eligibility set forth in the following sections of this Agreement: Article 1 (Introduction), Sections 2.08 (Payroll Deduction), 2.10 (In-District Travel), 3.03 (Professional Leave), 3.08 (Judicial Leave), 3.09 (Leave for Holding Public Office), 3.10 (Military Leave), 3.11 (Selective Service Physical Examination), 3.13 (Superintendent Discretionary Leave), 4.06 (Liability Insurance), 5.01 (Duty Days), 5.03 (Legal Holidays, Emergency Closings, and e-Learning Days), 5.04 (Hours of Employment), 5.05 (Preparation Time), 5.06 (Duty Free Lunch Period), 7.02 (Extracurricular Assignments), 7.03 (Extracurricular Salary Schedules), 7.04 (Extra Service and Extra Duty Salary Schedules), and Article 9 (Grievance Procedure). Nothing in this Article restricts the Union in the exercise of its rights on behalf of long-term substitute teachers under this Agreement.

MISCELLANEOUS

11.01 External Education Organizations

The District may enter into agreements to provide services to external education organizations ("EEO"). Any teacher who voluntarily agrees to teach in an EEO setting will be covered by this Agreement for purposes of salary, benefits, and seniority. All other provisions of this contract will be replaced by the labor relations agreement or District adopted labor relations plan of the EEO.

11.02 Study Hall Supervision

Study hall supervisor vacancies are filled as follows:

1. Teachers available during a given study hall period will first be offered a position and seniority in the District prevails.
2. Any teachers on unrequested leave will be offered any remaining available positions.
3. If vacancies still remain, the District will attempt to fill these with teachers on the District's substitute teaching list.
4. The District will attempt to fill any remaining vacancies with retired Edina teachers.
5. If vacancies still exist, the District will repeat step one and provide notification to the Union.
6. Remaining vacancies will be filled at the District's discretion.

Compensation is provided as per Appendix E, Extra Duty Salary Schedule.

11.03 Open Enrollment for School-Aged Children of Teachers

School-aged children of teachers, as covered by this Agreement, who are residents of other Districts, will be guaranteed open enrollment placement in the Districts, if (1) the parent/guardian has submitted a request for admission to the District by January 15; (2) the School Board has not closed the grade, school, or program; or (3) state or federal law does not prevent the placement.

DURATION AND RENEGOTIATION OF AGREEMENT

12.01 Term of Agreement

This Agreement is effective on July 1, 2023, and continues in full force and effect to and including June 30, 2025, and for biennial periods thereafter unless modified or terminated in accordance with the provisions of this Article.

12.02 Effect of Agreement

Any and all prior agreements, resolutions, practices, policies, rules, and regulations regarding terms and conditions of employment to the extent inconsistent with the provisions of the Agreement, are hereby superseded.

12.03 Termination or Modification

Either party desiring to terminate or modify this Agreement must notify the other party in writing at least ninety (90) days but not more than one hundred twenty (120) days prior to June 30, 2025.

12.04 Publication of the Agreement

A copy of this Agreement titled "Master Agreement, Independent School District No. 273, Edina, Minnesota, and Education Minnesota/Edina," will be published online on the District website within thirty (30) days after two (2) copies of the Agreement are signed for the purposes of record.

DOCUMENT AUTHORIZATION

IN WITNESS WHEREOF, the parties have signed this Agreement as follows:

FOR
EDUCATION MINNESOTA/EDINA

FOR
INDEPENDENT SCHOOL DISTRICT NO. 273

EM/E President

School Board Chair

Teacher Representative

School Board Clerk

Teacher Representative

Date

Teacher Representative

Date

Appendix A

2023-2024 Salary Schedule

STEP		BA/BA15	BA30/BA45	MA/MA15	MA30/MA45	MA60/SPEC/PHD
1	A	\$47,950.00	\$48,900.00	\$ 55,900.00	\$ 59,785.00	\$ 63,925.00
2	B	\$48,909.00	\$49,878.00	\$ 57,018.00	\$ 60,981.00	\$ 65,204.00
3	C	\$50,581.00	\$51,982.00	\$ 60,151.00	\$ 64,773.00	\$ 68,841.00
4	D	\$51,852.00	\$53,470.00	\$ 62,206.00	\$ 67,186.00	\$ 71,217.00
5	E	\$53,090.00	\$54,924.00	\$ 64,213.00	\$ 69,546.00	\$ 73,540.00
6	F	\$54,302.00	\$56,345.00	\$ 66,176.00	\$ 71,851.00	\$ 75,811.00
7	G	\$55,484.00	\$57,733.00	\$ 68,095.00	\$ 74,106.00	\$ 78,030.00
8	H	\$56,637.00	\$59,087.00	\$ 69,970.00	\$ 76,310.00	\$ 80,199.00
9	I	\$57,761.00	\$60,409.00	\$ 71,799.00	\$ 78,464.00	\$ 82,315.00
10	J	\$58,859.00	\$61,700.00	\$ 73,588.00	\$ 80,567.00	\$ 84,386.00
11	K	\$59,929.00	\$62,959.00	\$ 75,334.00	\$ 82,623.00	\$ 86,405.00
12	L	\$60,973.00	\$64,187.00	\$ 77,039.00	\$ 84,629.00	\$ 88,379.00
13	M	\$61,989.00	\$65,385.00	\$ 78,703.00	\$ 86,590.00	\$ 90,302.00
14	N	\$63,446.00	\$67,044.00	\$ 80,918.00	\$ 89,150.00	\$ 92,859.00
15	O	\$64,892.00	\$68,995.00	\$ 83,484.00	\$ 91,700.00	\$ 95,402.00
16	P	\$66,334.00	\$70,954.00	\$ 86,061.00	\$ 94,236.00	\$ 97,932.00
17	Q	\$67,767.00	\$72,920.00	\$ 88,647.00	\$ 96,760.00	\$ 100,447.00
18	R	\$69,192.00	\$74,788.00	\$ 91,244.00	\$ 99,269.00	\$ 102,952.00
19	S	\$70,403.00	\$76,542.00	\$ 93,251.00	\$101,006.00	\$ 104,753.00
20		\$70,403.00	\$76,542.00	\$ 93,251.00	\$101,006.00	\$ 104,753.00
21		\$70,403.00	\$76,542.00	\$ 93,251.00	\$101,006.00	\$ 104,753.00
22		\$70,403.00	\$76,542.00	\$ 93,251.00	\$101,006.00	\$ 104,753.00
23		\$70,403.00	\$76,542.00	\$ 93,251.00	\$101,006.00	\$ 104,753.00
24		\$70,403.00	\$76,542.00	\$ 93,251.00	\$101,006.00	\$ 104,753.00
25		\$70,403.00	\$76,542.00	\$100,000.00	\$105,000.00	\$ 110,000.00
26		\$70,403.00	\$76,542.00	\$100,000.00	\$105,000.00	\$ 110,000.00
27		\$70,403.00	\$76,542.00	\$100,000.00	\$105,000.00	\$ 110,000.00
28		\$70,403.00	\$76,542.00	\$100,000.00	\$105,000.00	\$ 110,000.00
29		\$70,403.00	\$76,542.00	\$100,000.00	\$105,000.00	\$ 110,000.00
30		\$70,403.00	\$76,542.00	\$105,000.00	\$110,000.00	\$ 115,000.00

Appendix B

2024-2025 Salary Schedule

STEP	BA/BA15	BA30/BA45	MA/MA15	MA30/MA45	MA60/SPEC/PHD
1	\$48,909.00	\$49,878.00	\$ 57,018.00	\$ 60,981.00	\$ 65,204.00
2	\$49,887.00	\$50,876.00	\$ 58,158.00	\$ 62,201.00	\$ 66,508.00
3	\$51,593.00	\$53,022.00	\$ 61,354.00	\$ 66,068.00	\$ 70,218.00
4	\$52,889.00	\$54,539.00	\$ 63,450.00	\$ 68,530.00	\$ 72,641.00
5	\$54,152.00	\$56,022.00	\$ 65,497.00	\$ 70,937.00	\$ 75,011.00
6	\$55,388.00	\$57,472.00	\$ 67,500.00	\$ 73,288.00	\$ 77,327.00
7	\$56,594.00	\$58,888.00	\$ 69,457.00	\$ 75,588.00	\$ 79,591.00
8	\$57,770.00	\$60,269.00	\$ 71,369.00	\$ 77,836.00	\$ 81,803.00
9	\$58,916.00	\$61,617.00	\$ 73,235.00	\$ 80,033.00	\$ 83,961.00
10	\$60,036.00	\$62,934.00	\$ 75,060.00	\$ 82,178.00	\$ 86,074.00
11	\$61,128.00	\$64,218.00	\$ 76,841.00	\$ 84,275.00	\$ 88,133.00
12	\$62,192.00	\$65,471.00	\$ 78,580.00	\$ 86,322.00	\$ 90,147.00
13	\$63,229.00	\$66,693.00	\$ 80,277.00	\$ 88,322.00	\$ 92,108.00
14	\$64,715.00	\$68,385.00	\$ 82,536.00	\$ 90,933.00	\$ 94,716.00
15	\$66,190.00	\$70,375.00	\$ 85,154.00	\$ 93,534.00	\$ 97,310.00
16	\$67,661.00	\$72,373.00	\$ 87,782.00	\$ 96,121.00	\$ 99,891.00
17	\$69,122.00	\$74,378.00	\$ 90,420.00	\$ 98,695.00	\$ 102,456.00
18	\$70,576.00	\$76,284.00	\$ 93,069.00	\$101,254.00	\$ 105,011.00
19	\$71,811.00	\$78,073.00	\$ 95,116.00	\$103,026.00	\$ 106,848.00
20	\$71,811.00	\$78,073.00	\$ 95,116.00	\$103,026.00	\$ 106,848.00
21	\$71,811.00	\$78,073.00	\$ 95,116.00	\$103,026.00	\$ 106,848.00
22	\$71,811.00	\$78,073.00	\$ 95,116.00	\$103,026.00	\$ 106,848.00
23	\$71,811.00	\$78,073.00	\$ 95,116.00	\$103,026.00	\$ 106,848.00
24	\$71,811.00	\$78,073.00	\$ 95,116.00	\$103,026.00	\$ 106,848.00
25	\$71,811.00	\$78,073.00	\$102,000.00	\$107,100.00	\$ 112,200.00
26	\$71,811.00	\$78,073.00	\$102,000.00	\$107,100.00	\$ 112,200.00
27	\$71,811.00	\$78,073.00	\$102,000.00	\$107,100.00	\$ 112,200.00
28	\$71,811.00	\$78,073.00	\$102,000.00	\$107,100.00	\$ 112,200.00
29	\$71,811.00	\$78,073.00	\$102,000.00	\$107,100.00	\$ 112,200.00
30	\$71,811.00	\$78,073.00	\$107,100.00	\$112,200.00	\$ 117,300.00

Appendix C

Extracurricular Salary Schedule and Payment Procedures 2023-2025

A. Teaching Staff Supervising Extracurricular Activities – Non-Athletics

Payment for services shall be made in accordance with the extracurricular salary schedules contained in this Appendix and on a pro rata basis consistent with the nineteen (19) or twenty-four (24) pay period option selected by the teacher, with the first payment to be made on the first pay date occurring fifteen (15) days after receipt of the signed contract in the Human Resources Department. Teachers may elect a single lump sum payment to be made on November 30 for fall activities, March 30 for winter activities, and June 15 for spring activities provided the extracurricular assignment concludes prior to that date.

B. Extracurricular Study Committee

The Extracurricular Study Committee has the authority to approve new stipends on Schedules C, assign stipends to qualifying staff, and determine qualifying staff. A teacher receiving a stipend on Schedule C may request that the Extracurricular Study Committee review such stipend to determine the level of appropriate compensation and make a recommendation to be shared with the EM/E President and the Human Resources Department.

C. Post Season Pay

The following applies to all activities on the Extracurricular Salary Schedule contained in this Appendix.

When an extension of the normal program beyond that defined by the time factor in the Extracurricular Position Responsibility Analysis is required by the District, pay for this extension is prorated at an hourly rate based on a calculation of the hourly rate from the normal program in the Extracurricular Salary Schedule.

The number of personnel to be eligible and the amount of additional time for these positions is determined by the building principal responsible for the activity after consultation with the activity sponsor.

NON-ATHLETICS	Point Value	1st Year	2023-2024 After First Year	2023-2024 After Second Year	Point Value	1st Year	2024-2025 After First Year	2024-2025 After Second Year
Senior High Drama								
Dramatics Director	30	\$ 5,005	\$ 5,255	\$ 5,466	30	\$ 5,005	\$ 5,255	\$ 5,466
Musical Director	30	\$ 5,005	\$ 5,255	\$ 5,466	30	\$ 5,005	\$ 5,255	\$ 5,466
Set Construction	9.9	\$ 1,668	\$ 1,734	\$ 1,805	9.9	\$ 1,668	\$ 1,734	\$ 1,805
Theater Asst	9.9	\$ 1,668	\$ 1,734	\$ 1,805	9.9	\$ 1,668	\$ 1,734	\$ 1,805
3 Act Play	16	\$ 2,696	\$ 2,806	\$ 2,916	16	\$ 2,696	\$ 2,806	\$ 2,916
1 Act Play	16	\$ 2,696	\$ 2,806	\$ 2,916	16	\$ 2,696	\$ 2,806	\$ 2,916
Sr. High Drama Const.	5.3	\$ 890	\$ 925	\$ 962	5.3	\$ 890	\$ 925	\$ 962
Tech/Costumes/Props	9	\$ 1,516	\$ 1,578	\$ 1,639	9	\$ 1,516	\$ 1,578	\$ 1,639
Middle School Drama								
Dramatics Director	16	\$ 2,696	\$ 2,806	\$ 2,916	16	\$ 2,696	\$ 2,806	\$ 2,916
Musical Director	16	\$ 2,696	\$ 2,806	\$ 2,916	16	\$ 2,696	\$ 2,806	\$ 2,916
Set Construction	5.3	\$ 890	\$ 925	\$ 962	5.3	\$ 890	\$ 925	\$ 962
Fall Play	16	\$ 2,696	\$ 2,806	\$ 2,916	16	\$ 2,696	\$ 2,806	\$ 2,916
Director Variety Show	6.4	\$ 1,079	\$ 1,122	\$ 1,168	6.4	\$ 1,079	\$ 1,122	\$ 1,168
Variety Show Asst	3.2	\$ 540	\$ 560	\$ 582	3.2	\$ 540	\$ 560	\$ 582
8 Theater Workshop	6.4	\$ 1,079	\$ 1,122	\$ 1,168	6.4	\$ 1,079	\$ 1,122	\$ 1,168
6/7 Theater Workshop	4.8	\$ 808	\$ 840	\$ 878	4.8	\$ 808	\$ 840	\$ 878
3 Act Play Set C	2.7	\$ 458	\$ 477	\$ 494	2.7	\$ 458	\$ 477	\$ 494
Tech/Costumes/Props	9	\$ 1,516	\$ 1,578	\$ 1,639	9	\$ 1,516	\$ 1,578	\$ 1,639
Class Advisors								
Senior Class	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911
Junior Class	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911
Sophomore Class	3.75	\$ 633	\$ 659	\$ 683	3.75	\$ 633	\$ 659	\$ 683
Homecoming	2.5	\$ 424	\$ 438	\$ 455	2.5	\$ 424	\$ 438	\$ 455
Speech Activities								
Varsity Debate	31	\$ 5,224	\$ 5,431	\$ 5,648	31	\$ 5,224	\$ 5,431	\$ 5,648
Junior Varsity Debate	21.7	\$ 3,654	\$ 3,802	\$ 3,955	21.7	\$ 3,654	\$ 3,802	\$ 3,955
Novice Debate	21.7	\$ 3,654	\$ 3,802	\$ 3,955	21.7	\$ 3,654	\$ 3,802	\$ 3,955
Speech Coach	31	\$ 5,224	\$ 5,431	\$ 5,648	31	\$ 5,224	\$ 5,431	\$ 5,648
Speech Coach Asst	21.7	\$ 3,654	\$ 3,802	\$ 3,955	21.7	\$ 3,654	\$ 3,802	\$ 3,955

NON-ATHLETICS	Point Value	1st Year	2023-2024 After First Year	2023-2024 After Second Year	Point Value	1st Year	2024-2025 After First Year	2024-2025 After Second Year
Clubs/Organizations								
Mid. Sch. Student Coun.	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Clubs/Organizations	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911
DECA	18	\$ 3,024	\$ 3,150	\$ 3,279	18	\$ 3,024	\$ 3,150	\$ 3,279
DECA Coffee Shop Adv.	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
HOSA Adv.	18	\$ 3,024	\$ 3,150	\$ 3,279	18	\$ 3,024	\$ 3,150	\$ 3,279
Math League	9	\$ 1,516	\$ 1,578	\$ 1,639	9	\$ 1,516	\$ 1,578	\$ 1,639
Mock Trial Adv.	15	\$ 2,528	\$ 2,628	\$ 2,736	15	\$ 2,528	\$ 2,628	\$ 2,736
AVID	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911
Model United Nations	41	\$ 4,600	\$ 4,786	\$ 4,977	41	\$ 4,600	\$ 4,786	\$ 4,977
Knowledge Bowl	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
High School Robotics	41	\$ 4,600	\$ 4,786	\$ 4,977	41	\$ 4,600	\$ 4,786	\$ 4,977
Middle School Robotics	9	\$ 1,516	\$ 1,578	\$ 1,639	9	\$ 1,516	\$ 1,578	\$ 1,639
ASL	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911
Quiz Bowl	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Publications								
Sr. High Newspaper	28	\$ 4,717	\$ 4,906	\$ 5,102	28	\$ 4,717	\$ 4,906	\$ 5,102
Mid. Sch. Newspaper	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Sr. High Yearbook	27	\$ 4,550	\$ 4,732	\$ 4,920	27	\$ 4,550	\$ 4,732	\$ 4,920
Mid. Sch. Yearbook	14	\$ 2,359	\$ 2,452	\$ 2,550	14	\$ 2,359	\$ 2,452	\$ 2,550
Mid. Sch. Pub. Tech. Asst.	10.5	\$ 1,767	\$ 1,840	\$ 1,914	10.5	\$ 1,767	\$ 1,840	\$ 1,914
Literary Magazine	25	\$ 4,211	\$ 4,377	\$ 4,556	25	\$ 4,211	\$ 4,377	\$ 4,556
Bus. Adv. Sr. High Yearbook	8	\$ 1,347	\$ 1,398	\$ 1,457	8	\$ 1,347	\$ 1,398	\$ 1,457
Tangents	16	\$ 2,696	\$ 2,806	\$ 2,916	16	\$ 2,696	\$ 2,806	\$ 2,916
School News Broadcast	9	\$ 1,516	\$ 1,578	\$ 1,639	9	\$ 1,516	\$ 1,578	\$ 1,639
INSTRUMENTAL MUSIC	Point Value	1st Year	2023-2024 After First Year	2023-2024 After Second Year	Point Value	1st Year	2024-2025 After First Year	2024-2025 After Second Year
Concert Band	32	\$ 5,392	\$ 5,607	\$ 5,832	32	\$ 5,392	\$ 5,607	\$ 5,832
Varsity Band	31	\$ 5,224	\$ 5,431	\$ 5,648	31	\$ 5,224	\$ 5,431	\$ 5,648
Marching Band	28	\$ 4,717	\$ 4,906	\$ 5,102	28	\$ 4,717	\$ 4,906	\$ 5,102
Marching Band Asst	21	\$ 3,539	\$ 3,679	\$ 3,826	21	\$ 3,539	\$ 3,679	\$ 3,826
Symphonic Band Director	21	\$ 3,539	\$ 3,679	\$ 3,826	21	\$ 3,539	\$ 3,679	\$ 3,826
Pep Band	8	\$ 1,347	\$ 1,398	\$ 1,457	8	\$ 1,347	\$ 1,398	\$ 1,457
Sophomore Jazz Band	3	\$ 512	\$ 533	\$ 554	3	\$ 512	\$ 533	\$ 554
Jazz Band	7	\$ 1,179	\$ 1,227	\$ 1,274	7	\$ 1,179	\$ 1,227	\$ 1,274
Concert Orchestra	27	\$ 4,550	\$ 4,732	\$ 4,920	27	\$ 4,550	\$ 4,732	\$ 4,920
Philharmonic Orchestra	14	\$ 2,359	\$ 2,452	\$ 2,550	14	\$ 2,359	\$ 2,452	\$ 2,550
Orchestra 9	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Orchestra 8	7	\$ 1,179	\$ 1,227	\$ 1,274	7	\$ 1,179	\$ 1,227	\$ 1,274
Orchestra 7	7	\$ 1,179	\$ 1,227	\$ 1,274	7	\$ 1,179	\$ 1,227	\$ 1,274
Orchestra 6	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911
Varsity Orchestra	14	\$ 2,359	\$ 2,452	\$ 2,550	14	\$ 2,359	\$ 2,452	\$ 2,550
Chamber Orchestra	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Percussion Coach	20	\$ 3,370	\$ 3,507	\$ 3,645	20	\$ 3,370	\$ 3,507	\$ 3,645
Marching Band Manager	20	\$ 3,370	\$ 3,507	\$ 3,645	20	\$ 3,370	\$ 3,507	\$ 3,645
Band 10	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Band 9	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Band 8	7	\$ 1,179	\$ 1,227	\$ 1,274	7	\$ 1,179	\$ 1,227	\$ 1,274
Band 7	7	\$ 1,179	\$ 1,227	\$ 1,274	7	\$ 1,179	\$ 1,227	\$ 1,274
Band 6	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911

INSTRUMENTAL MUSIC	Point Value	1st Year	2023-2024 After First Year	2023-2024 After Second Year	Point Value	1st Year	2024-2025 After First Year	2024-2025 After Second Year
Tournament Performances Hourly Activity Based on Varsity Band								
Vocal Music								
Concert Choir	27	\$ 4,550	\$ 4,732	\$ 4,920	27	\$ 4,550	\$ 4,732	\$ 4,920
Varsity Choir	21	\$ 3,538	\$ 3,679	\$ 3,826	21	\$ 3,538	\$ 3,679	\$ 3,826
Choir 9	10	\$ 1,686	\$ 1,749	\$ 1,822	10	\$ 1,686	\$ 1,749	\$ 1,822
Choir 8	7	\$ 1,179	\$ 1,227	\$ 1,274	7	\$ 1,179	\$ 1,227	\$ 1,274
Choir 7	7	\$ 1,179	\$ 1,227	\$ 1,274	7	\$ 1,179	\$ 1,227	\$ 1,274
Choir 6	5	\$ 842	\$ 879	\$ 911	5	\$ 842	\$ 879	\$ 911
Musical Drama Teacher - Gr. 9	7.5	\$ 1,263	\$ 1,313	\$ 1,368	7.5	\$ 1,263	\$ 1,313	\$ 1,368
Musical Drama Teacher - Gr. 8	5.25	\$ 886	\$ 920	\$ 955	5.25	\$ 886	\$ 920	\$ 955
Chamber Singers	8	\$ 1,347	\$ 1,398	\$ 1,457	8	\$ 1,347	\$ 1,398	\$ 1,457
Bel Canto Singers	21	\$ 3,538	\$ 3,679	\$ 3,826	21	\$ 3,538	\$ 3,679	\$ 3,826
Ensemble Director	8	\$ 1,347	\$ 1,398	\$ 1,457	8	\$ 1,347	\$ 1,398	\$ 1,457

Appendix D

Extra Service Salary Schedule and Payment Procedures 2023-2025

Payment for extra services in accordance with the extra service salary schedule contained in this Appendix and on a pro rata basis consistent with the nineteen (19) or twenty-four (24) pay period consistent with the 19 or 24 payment basic contract pay option selected by the teacher, with the first payment to be made on the first pay date occurring 15 days after the receipt of the signed contract in the Human Resources Department.

If a teacher wishes to have a lump sum payment, this option must be selected on the Extra Service Contract form and be received in the Human Resources Department prior to September 15.

The Extracurricular Study Committee has the authority to approve new stipends on Schedule D, assign stipends to qualifying staff, and determine qualifying staff. A teacher receiving a stipend on Schedule D may request that the Extracurricular Study Committee review such stipend to determine the level of appropriate compensation and make a recommendation to be shared with EM/E President and the Human Resources Department. Any stipend must be School Board approved.

Extra Service	Salary Amount 2023-2024	Salary Amount 2024-2025
Academic Triathlon Advisor	\$ 2,264	\$ 2,264
Area Leaders, Grade 6 Team Leaders (Secondary)	\$ 5,719	\$ 5,719
Commencement Speaker/Scholars Banquet Speaker	\$ 291	\$ 291
Counselors' and Psychologists' Extra Duties	\$ 2,491	\$ 2,491
Creek Valley Environmental Project Facilitator	\$ 1,980	\$ 1,980
District Spelling Bee Coordinator	\$ 1,248	\$ 1,248
District Wide Chemical Hygiene Officer	\$ 1,824	\$ 1,824
Elementary School Patrol	\$ 1,477	\$ 1,477
Equipment Managers	\$ 8,575	\$ 8,575
Gifted and Talented Coordinator (Prorate if applicable)	\$ 5,719	\$ 5,719
Grade Level Leader, Elementary and Early Learning Center	\$ 2,860	\$ 2,860
Lunchroom & Playground Supervision Indoor & Outdoor	\$ 2,053	\$ 2,053
	\$ 2,499	\$ 2,499
Middle School Athletic Coordinator	\$ 3,749	\$ 3,749
Preparation Stipend (For middle school teachers with multiple building assignments who supervise in advisor-advisee groups)	\$ 818	\$ 818
Project Pride/Connect Time Coordinator	\$ 1,825	\$ 1,825
Secondary School Advisory - See Section 5.08	\$ 1,000	\$ 1,000
Senior High Student Council Advisor	\$ 7,653	\$ 7,653
Special Education Team Leader Base Pay	\$ 3,259	\$ 3,259
(Additional amount * per licensed FTE on their team as of October 1. Licensed FTEs must fall under one of the categories listed (Psychologist, Occupational Therapist, Speech Language Clinician, Special Education Teacher, Diagnostician). This amount will not be adjusted during the year due to changes in team staffing. In no event will the total team leader pay exceed the pay for area leaders.	\$451*	\$451*
Special Project/Events Coordinator/MN Reading or Math Corp Leader	\$ 2,053	\$ 2,053
Staff Development Chairperson	\$ 2,491	\$ 2,491
Student Leadership Team Coordinator, Elementary, Middle School	\$ 1,825	\$ 1,825
Success Center Lead Teacher		
Elementary	\$ 3,262	\$ 3,262
Secondary	\$ 1,971	\$ 1,971
Travel Based Learning Facilitator	\$ 1,980	\$ 1,980
Teacher Evaluation Committee	\$ 1,149	\$ 1,149
Weight Room Supervision (Quarter)	\$ 725	\$ 725

APPENDIX E

EXTRA DUTY WAGE SCHEDULE

2023-2025

Education Level	Experience Level	Hourly Rate Effective 08/15/23
BA	1-5	\$31.91
BA	6-30	\$33.07
MA	1-5	\$33.07
MA	6-30	\$34.00
MA+30/45 MA+60 Educational Specialist Ph.D.	1-30	\$34.00

(Includes study hall supervision, homebound tutors, early childhood screening, and summer programs such as band, post-kindergarten, library, and physical conditioning. As of July 1, 2018 excludes Early Childhood/Family Education.)

TITLE I HOURLY TEACHER WAGE SCHEDULE

2023-2025

Education Level	Experience Level	Hourly Rate Effective 8/15/23	Hourly Rate Effective 8/15/24
BA	1-5	\$33.03	\$34.19
BA	6-30	\$34.23	\$35.43
MA	1-5	\$34.23	\$35.43
MA	6-30	\$35.19	\$36.42
MA+30/45 MA+60 Educational Specialist Ph.D.	1-30	\$35.19	\$36.42

EXTENDED SCHOOL YEAR (ESY) AND OPTIONS SUMMER SCHOOL
TEACHER HOURLY WAGE SCHEDULE

Education Level	Hourly Rate Effective for 2024 ESY and Options Summer Programs
BA	\$45.00
MA	\$55.00

TRAINING, PROFESSIONAL DEVELOPMENT, AND PLANNING
HOURLY/STIPEND WAGE SCHEDULE

2023-2025

District Presentation	Hourly Rate* for Voluntary District Training, Building Planning, and Staff Development Planning on Non-Duty Days	Technology Skill Enhancement	District Initiated Curriculum Development and Exemplary Grant Writing Projects
\$350 for full day (6-8 hours); \$175 for one-half day (3-4 hours); \$90 for one-quarter day (1.5-2 hours)	\$22.55	\$300 contingent on final product	Contractual Rate

**In replacement for the hourly rate, teachers may receive graduate credit (participant paid when available).*

CURRICULUM WRITING HOURLY WAGE SALARY SCHEDULE
2023-2025

Curriculum writing will be paid at the rates listed below and will be paid only for work that is required by the District within the specifications of a contractual agreement.

Education Level	Experience Level	Hourly Rate Effective 08/15/23	Hourly Rate Effective 08/15/24
BA	1-5	\$33.11	\$33.11
BA	6-30	\$34.31	\$34.31
MA	1-5	\$34.31	\$34.31
MA	6-30	\$35.32	\$35.32
MA+45 MA+60 Educational Specialist Ph.D.	1-30	\$35.32	\$35.32

**Memorandum of Understanding
Between Edina Public Schools and Education Minnesota/Edina
Salary Schedule Placement for 2023-2024**

This Memorandum of Understanding ("MOU") is made by and between Independent School District No. 273, Edina Public Schools ("District") and Education Minnesota/Edina ("EM/E").

WHEREAS, the EM/E is the exclusive representative of teachers employed by the District;

WHEREAS, the Master Agreement ("Agreement") governs the teachers' terms and conditions of employment between the District and EM/E for the 2023-2025 school year;

WHEREAS, the District and EM/E agree the addition of two additional steps, namely steps 25 and 30, to the 2023-2024 salary schedule are beneficial to ensure fair and competitive salaries; and

WHEREAS, the District and EM/E agree the last significant change to the format of the salary schedule was following the 2013-2014 school year and such change warrants an additional pathway for placement on the new steps 25 or 30 for teachers who had reached the career differential step (step 15 or higher) in Edina as of the 2013-2014 school year;

THEREFORE, the District and EM/E agree as follows:

1. A teacher's lane placement on the 2023-2024 salary schedule will be the same as their lane placement at the time the Agreement was ratified and approved.
2. A teacher's step placement on steps 1-18 (f/k/a steps A-R) on the 2023-2024 salary schedule will be the same as their step placement at the time the Agreement was ratified and approved.
3. A teacher who was hired on or advanced to step 19 (f/k/a step S) for the 2023-2024 school year will remain on step 19 for the 2023-2024 school year.
4. A teacher who was hired on or advanced to step 19 (f/k/a step S) for the 2021-2022 school year will advance to step 21 for the 2023-2024 school year.
5. Movement to the steps 25-29 will occur in one of three ways:
 1. A teacher will move to the step 25 after teaching twenty-four (24) full years (as defined in section 2.07) in the District; or
 2. A teacher will move to the step 25 after advancing to step 19 (formerly known as step S) and subsequently teaching six (6) full years (as defined in section 2.07). For example, a teacher who was hired on or advanced to step 19 for the 2019-2020 school year will be placed on step 23 for the 2023-2024 school year; or
 3. 2013-2014 Exception: If a teacher has worked continually in the District since 2013-2014, and was on Step 15 or higher in 2013-2014, then the teacher will be placed on the 2023-2024 salary schedule on the step that is equal to their 2013-2014 step plus one (1) year for each full year of service (as defined in section 2.07) earned subsequent to that school year. For example, a teacher on Step 17 in 2013-2014, who worked full years of service

(as defined in section 2.07) each year since 2013-2014, will be placed on Step 27 for the 2023-2024 school year.

6. Movement to the new step 30 will occur in one of three ways:
 1. A teacher will move to the new step 30 after teaching twenty-nine (29) full years (as defined in section 2.07) in the District; or
 2. A teacher will move to the new step 30 after advancing to the new step 25 and subsequently teaching five (5) full years (as defined in section 2.07). For example, a teacher who advanced to step 25 for the 2023-2024 school year will be placed on step 30 for the 2028-2029 school year; or
 3. 2013-2014 Exception: If a teacher has worked continually in the District since 2013-2014, and was on Step 15 or higher in 2013-2014, then the teacher will be placed on the 2023-2024 salary schedule on the step that is equal to their 2013-2014 step plus one (1) year for each full year of service (as defined in section 2.07) earned subsequent to that school year. For example, a teacher on Step 20 in 2013-2014, who worked full years of service (as defined in section 2.07) each year since 2013-2014, will be placed on Step 30 for the 2023-2024 school year.
7. Teachers who disagree with the application of the terms of this MOU may file a grievance in accordance with the grievance procedure found in the Agreement.
8. Any teacher on a full year approved leave of absence in 2023-2024 will be placed on the salary schedule in accordance with this MOU on their return to their Edina position. The timelines provided in the Agreement for such teacher to file a grievance will begin on their first day back in the District following their leave of absence. This paragraph will continue beyond the June 30, 2024 sunset date for the sole purpose of placing teachers that were on a full year approved leave of absence in 2023-2024 and return to their position following that date.
9. Nothing in this MOU may be deemed to establish a precedent, a practice, or to alter any established interpretation, precedent, or practice arising out of or relating to the Agreement between the District and EM/E. This MOU does not alter any managerial rights that the District has in absence of this MOU.
10. Unless extended in writing by both parties, this MOU automatically sunsets on June 30, 2024.

EM/E and the District are in agreement with the above language as evidenced by their representatives' signatures below.

Representative for:
Education Minnesota/Edina

ISD 273, Edina Public Schools

President

School Board Chair

Date

Date

**Memorandum of Understanding
Between Edina Public Schools and Education Minnesota/Edina
Phased Retirement for Teachers – 2024-2025 Pilot Program**

This Memorandum of Understanding (“MOU”) is made by and between Independent School District No. 273, Edina Public Schools (“District”) and Education Minnesota/Edina (“EM/E”).

WHEREAS, the EM/E is the exclusive representative of teachers employed by the District;

WHEREAS, the Master Agreement (“Agreement”) governs the teachers’ terms and conditions of employment between the District and EM/E for the 2023-2025 school year;

WHEREAS, the District and EM/E agree that it is a strategic goal to advance academic excellence, growth and readiness;

WHEREAS, the District and EM/E agree on the need to provide a coherent and differentiated educational experience that effectively engages, and appropriately challenges every student academically;

WHEREAS, the District and EM/E agree that students need timely and effective interventions;

WHEREAS, the District and EM/E agree that it is a strategic goal to develop leadership throughout the District;

WHEREAS, the District and EM/E agree in the need to provide a robust, balanced, and timely professional development;

WHEREAS, the District and EM/E agree that leveraging the leaders of today to help leaders of tomorrow will help ensure Edina’s continued excellence;

WHEREAS, the District and EM/E recognize that finding qualified immersive language substitutes is challenging;

WHEREAS, the District and EM/E agree that educating students is both rewarding and exhausting work and teacher workload is a genuine concern;

WHEREAS, the District and EM/E recognize the benefit of flexible human resources to assist in the achievement of District goals including added resources for mentorship;

THEREFORE, the District and EM/E agree as follows:

1. To pilot a Phased Retirement Program during the 2024-2025 school year.
2. To be eligible to apply for Phased Retirement, an EM/E teacher must: 1) have a 1.0 FTE assignment; 2) have reached at least fifty (50) years of age prior to August 1, 2024; and 3) have provided at least fifteen (15) years of teaching service for Edina Public Schools.

3. Teachers selected for the Phased Retirement program will work eight (8) hours per day (inclusive of a duty free 30-minute lunch period) for the number of days provided for in next paragraph. If a teacher is unable to work an assigned duty day, then they will make up that duty day on another date as determined by their supervisor.
4. Phased Retirement teachers will not be required to perform work outside of their duty day.
5. A Phased Retirement teacher's required number of duty days will be calculated as follows: BA Lane/Step A1 salary divided by Phased Teacher's Lane/Step salary multiplied by 184 and rounded to the next whole number. Using the 2023-2024 salary schedule as an example, a Phased Teacher on MA60/Step \$19 would work 84 days based on this formula ($\$47,950/\$104,753 \times 184 = 84.22$ and rounded to 84 days). Once the 2023-2025 contract has been ratified and approved, a Phased Retirement duty day chart will be created and published.
6. Phased Retirement Teachers will be paid a 1.0 FTE salary based on BA/Step A1 of the 2024-2025 Agreement if they work all of their required duty days.
7. The District and the Phased Retirement teacher will contribute to the Minnesota Teachers Retirement Association (TRA) as required by TRA. A Phased Retirement teacher who is eligible for an Employer Contribution Towards Hospitalization-Medical Insurance as outlined in section 2.13.1 of the EM/E contract will begin receiving this benefit upon entering the Phased Retirement program. Teachers hired after July 1, 2011 will receive health insurance equal to fifty (50) percent of the District contribution while working as a Phased Retirement teacher. A Phased Retirement teacher will receive a two (2) percent District match towards the District's 403(b) plan). A Phased Retirement teacher who retires and is eligible for the Early Retirement Incentive Payments found in Sections 2.12 and 2.13 of the Agreement will receive such payments based on their FTE, step and lane placement in 2023-2024. No other benefit provisions of the Agreement apply to a Phased Retirement teacher.
8. Teachers who meet these initial eligibility requirements and are interested in working in a Phased Retirement teaching position during the 2024-2025 school year must apply no later than January 16, 2024. Application materials will be available in the Human Resources Department.
9. All teachers that apply by the January 16, 2024 deadline, and meet the above eligibility requirements, will receive an interview for the Phased Retirement teaching program.
10. The selection of Phased Retirement teachers, and the number of Phased Retirement teachers, and the assignments for Phased Retirement teachers, will be determined at the discretion of the District.
11. Teachers selected for the Phased Retirement program will be required to resign a portion of their 1.0 FTE teaching position. The exact portion to be resigned will be determined using the same formula set out for calculating required duty days. Using the example in paragraph five above, the teacher would need to resign from 0.54 FTE of their 1.0 FTE position (calculated using two decimal places, 84 days divided by 184 days equates to 0.46 FTE).
12. If the District is unable to hire a suitable replacement for a Phased Retirement teacher at the entry lane and step of the salary schedule, then the District has the

right to return the Phased Retirement teacher to a 1.0 FTE teaching assignment. Eligible teachers who are not selected for the Phased Retirement program will have the option for early retirement benefits as outlined in sections 2.12 and 2.13 of the Agreement as if they had informed the District of their intent to retire by February 1, 2024.

13. If the District ends the Phased Retirement program following the 2024-2025 pilot, then all 2024-2025 Phased Retirement teachers will have the right to return to a 1.0 FTE teaching position for the 2025-2026 school year.
14. The District makes no claims about the impact the Phased Retirement program will have on a Phased Retirement teacher's years of service, eligibility, pension amounts, or any part of their pension through TRA. A Phased Retirement teacher is solely responsible for making such determinations with TRA and monitoring their duty days to ensure they receive the service credit they desire.
15. Nothing in this MOU may be deemed to establish an interpretation of the Agreement between the District and EM/E, a precedent, a practice, or to alter any established interpretation, precedent, or practice arising out of or relating to the Agreement between the District and EM/E. Neither party may submit this MOU in any proceeding as evidence of a contract interpretation, precedent, or practice. This MOU does not alter any managerial rights that the District has in absence of this MOU. This MOU is not grievable.
16. Unless extended in writing by both parties, this MOU automatically sunsets on June 30, 2025.

EM/E and the District are in agreement with the above language as evidenced by their representatives' signatures below.

Representative for:
Education Minnesota/Edina

ISD 273, Edina Public Schools

President

School Board Chair

Date

Date

**Memorandum of Understanding
Between Edina Public Schools and Education Minnesota/Edina
Preschool Teacher Compensation and Benefits 2023-2025**

This Memorandum of Understanding ("MOU") is made by and between Independent School District No. 273, Edina Public Schools ("District") and Education Minnesota/Edina ("EM/E").

WHEREAS, the EM/E is the exclusive representative of teachers employed by the District;

WHEREAS, the Master Agreement ("Agreement") governs the teachers' terms and conditions of employment between the District and EM/E for the 2023-2025 school years;

WHEREAS, the District and EM/E agree that preschool teachers now meet the definition of teacher under Minnesota Statute Section 179A.03, subdivision 18;

WHEREAS, the District and EM/E agree that additional time is needed to transition to a fully licensed preschool teacher model;

THEREFORE, the District and EM/E agree as follows:

1. Applicable Staff: The provisions of this Article will apply to preschool teachers employed by the Community Education Program of the District, except as otherwise noted in this Article.
2. Teaching License Requirement: Preschool teachers shall hold a valid Minnesota teaching license in the area of pre-kindergarten, pre-primary, or early childhood education. Unless a different license is required by the Professional Educator Licensing and Standards Board (PELSB), a preschool teacher with an elementary education teaching license who was teaching preschool in the District on or before July 1, 2023 will also meet this licensure requirement. Preschool teachers that do not hold a valid and appropriate Minnesota teaching license by the end of the 2027-2028 school year will be terminated for lack of proper credentialing.
3. Probationary Period: Preschool teachers shall serve a probationary period of three (3) school years, during which time the District shall have the unqualified right to terminate such preschool teacher's employment. Preschool teachers that participated in Edina's Teacher Evaluation and Alternative Compensation program prior to August 1, 2023 will have such years applied to their probationary period. For the purposes of this retroactive application, preschool teachers must have taught a minimum of one-hundred twenty (120) days in a school year to constitute a year of probationary service. As of August 1, 2023, preschool teachers must teach a minimum of ninety (90) days in a school year to constitute a probationary year of service. After completion of the probationary period, a preschool teacher may be suspended (with or without pay) or terminated only for just cause.
4. Salary Lane Changes: Salary lane changes for increased education are made twice each year in November (based on degrees awarded prior to September 1) and in April (based on degrees awarded prior to February 1). A request for a lane change in November must be filed with the Human Resources Department on or before October 15. Upon approval of a November lane change, the applicable salary increase for a full contract year includes retroactive pay to the beginning of the

school year and the new pay rate will be paid over the remaining pay periods. A request for a lane change in April must be filed with the Human Resources Department on or before March 15. Upon approval of an April lane change, one-half (1/2) of the full year salary increase will include a retroactive payment from the midpoint of the school year and the new pay rate will be paid over the remaining periods. Requests for salary lane changes must include an official transcript showing a degree has been awarded. If an official transcript is not available in time to meet the October 15 or March 15 submission deadlines, the Director of Human Resources may extend the deadline for up to thirty (30) days. To apply to the salary schedule, degrees must be earned from an accredited college or university and be deemed germane to the teacher's assignment by the District.

5. Tax-Sheltered Annuities 403(b) Plan: Preschool teachers may participate in the District's tax-deferred 403(b) plan by contributing a portion of their salary to the plan. The School District matches individual contributions to the annuity fund up to two (2) percent of the preschool teacher's salary and no greater than \$2,000 per year. The annual year for the District matching contributions is January 1 through December 31. All contributions must be made to a District approved 403(b) vendor of the preschool teacher's choice. The preschool teacher is responsible for making all arrangements required with the 403(b) vendor to ensure that proper payment can be made. The District's contribution is not payable unless the preschool teacher authorizes a salary contribution up to the matching amount the preschool teacher is eligible to receive. The District's match cannot be accumulated on a year-to-year basis if a preschool teacher elects to begin participation after initial eligibility.
6. Early Retirement Incentive Payment: A preschool teacher teaching in the District as of July 1, 2023 will be eligible for the early retirement incentive found in section 2.12 of the Agreement as if July 1, 2023 was their hire date. A preschool teacher who was in the EM/E Agreement during the 2018-2019 school year and later moved to a different District agreement will receive credit for full years (per section 2.07 of the Agreement) worked while in the EM/E Agreement towards the early retirement incentive payment.
7. Seniority, Layoff and Recall Process: After completion of the probationary period, preschool teachers shall accrue seniority from their first day of continuous service as a preschool teacher in the District. Preschool teachers shall have a separate seniority list and shall have employment rights only within the District's preschool program. Other district teachers shall not have bumping rights into the preschool program. In the event of job elimination or a reduction in force, the least senior non-licensed preschool teacher without a bachelor's degree will be the first to be placed on layoff. The least senior non-licensed preschool teacher with a bachelor's degree or higher will be second to be placed on layoff. The least senior and inappropriately licensed preschool teacher will be third to be placed on layoff. No appropriately licensed preschool teacher may be placed on layoff if a non-licensed or inappropriately licensed preschool teacher is employed. In the event there are no non-licensed or inappropriately licensed preschool teachers, appropriately licensed preschool teachers will be placed on layoff starting with the least senior. A preschool teacher on layoff will be placed on the recall list for a period of eighteen (18) months. The preschool teacher must accept the first offer of rehire or be removed from the recall list. If a preschool teacher accepts a position with fewer hours than previously held at the time of layoff, then they will continue to have

rights within the remainder of their recall period to be reinstated to their former hours.

8. EME Contract Provisions Applicable to Preschool Teachers: In addition to the benefits outlined in this MOU, the following Articles and/or sections in the Master Agreement apply to preschool teachers: Article I (Introduction), section 2.05 (Credit for Outside Experience), section 2.07 (Full Year Credit for Purposed of Step Advancement), section 2.08 (Payroll Deduction-Dues Checkoff), 2.10 (In-District Travel), section 3.01 (Basic Leave Allowance), 3.01.1 (Disability Leave), 3.01.2 (Sick Leave Pool), 3.01.3 (Family Illness or Bereavement Leave), 3.01.4 (Personal Leave), 3.01.5 (Religious Observance Leave), 3.03 (Professional Leave), 3.05 (Sabbatical Leave), 3.07 (Parental Leave), 3.08 (Judicial Leave), 3.09 (Leave for Holding Public Office), 3.10 (Military Leave), 3.11(Selective Service Physical Examination), 3.13 (Superintendent Discretionary Leave), 4.01 (Group Insurance Policies), 4.02 (Life Insurance and Accidental Death and Dismemberment Insurance), 4.03 (Income Protection Insurance), 4.04 (Hospitalization-Medical Insurance), 4.06 (Dental Insurance), 4.07 (Liability Insurance), 5.01.1 (Newly-Hired Teachers), 5.03 (Legal Holidays and Emergency Closings), 5.05 (Preparation Time), 5.06 (Duty-Free Lunch Period), 8.02.3 (In-Service Requirements), and Article IX (Grievance Procedure). Contract provisions not noted in this section do not apply to preschool teachers.
9. 2023-2024 Salary Rates
 - a. A preschool teacher that holds a valid, Minnesota Tier 3 or Tier 4 teaching license will be paid on an hourly basis and in accordance with the appropriate salary level as listed in Appendix A of the Agreement. A licensed preschool teacher's initial step placement on the salary schedule found in Appendix A will be based on the teacher's previous full years of preschool teaching experience in a public school district and in accordance with section 2.07 of the Agreement. A licensed preschool teacher's lane placement on Appendix A will be in accordance with the Agreement. Acceptance of degrees and coursework for salary schedule purposes must be certified by an official transcript from an accredited college or university. Degrees must be germane to the teacher's educational assignment and degrees in other professional fields will not be approved for salary schedule placement purposes in accordance with section 2.06.3 of the Agreement.
 - b. A preschool teacher with less than a bachelor's degree will be placed on the first lane shown below and on the step that reflects their current step and years of service teaching preschool in the District.
 - c. A preschool teacher without a valid, Minnesota Tier 3 or Tier 4 license and a minimum of a bachelor's degree who was teaching in the District on or before July 1, 2023 will be placed on the B.A. or M.A. lane shown below as appropriate and on the step that reflects their current step and years of service teaching preschool in the District.

Step	Less than a Bachelor's Degree	Bachelor's Degree without a Valid MN Tier 3 or Tier 4 Teaching License	Master's Degree without a Valid MN Tier 3 or Tier 4 Teaching License
1	\$ 24.19	\$ 27.97	\$ 31.13
2	\$ 25.65	\$ 28.77	\$ 32.70
3	\$ 27.16	\$ 29.55	\$ 33.28
4	\$ 27.88	\$ 30.33	\$ 33.47
5	\$ 29.25	\$ 31.13	\$ 34.26
6	\$ 30.69	\$ 31.92	\$ 35.05
7		\$ 32.70	\$ 35.83
8		\$ 33.47	\$ 36.62
9		\$ 34.26	\$ 37.39
10		\$ 35.05	\$ 38.18
11		\$ 35.83	\$ 38.97
12-16		\$ 37.64	\$ 40.91
17+		\$ 39.52	\$ 42.95

10. 2024-2025 Salary Rates

- a. A preschool teacher that holds a valid, Minnesota Tier 3 or Tier 4 teaching license will be paid on an hourly basis and in accordance with the appropriate salary level as listed in Appendix B of the Agreement. A licensed preschool teacher's initial step placement on the salary schedule found in Appendix B will be based on the teacher's previous full years of preschool teaching experience in a public school district and in accordance with section 2.07 of the Agreement. A licensed preschool teacher's lane placement on Appendix B will be in accordance with the Agreement. Acceptance of degrees and coursework for salary schedule purposes must be certified by an official transcript from an accredited college or university. Degrees must be germane to the teacher's educational assignment and degrees in other professional fields will not be approved for salary schedule placement purposes in accordance with section 2.06.3 of the Agreement.
- b. A preschool teacher without a valid, Minnesota Tier 3 or Tier 4 teaching license will be placed on the schedule shown below as appropriate.

Step	Less than a Bachelor's Degree	Bachelor's Degree without a Valid MN Tier 3 or Tier 4 Teaching License	Master's Degree without a Valid MN Tier 3 or Tier 4 Teaching License
1	\$ 24.67	\$ 28.81	\$ 32.06
2	\$ 26.16	\$ 29.63	\$ 33.68
3	\$ 27.70	\$ 30.44	\$ 34.28
4	\$ 28.44	\$ 31.24	\$ 34.48
5	\$ 29.25	\$ 32.06	\$ 35.29
6	\$ 30.69	\$ 32.88	\$ 36.10
7		\$ 33.68	\$ 36.90
8		\$ 34.48	\$ 37.72
9		\$ 35.29	\$ 38.52
10		\$ 36.10	\$ 39.32
11		\$ 36.90	\$ 40.14
12-16		\$ 38.76	\$ 42.14
17+		\$ 40.71	\$ 44.24

11. Nothing in this MOU may be deemed to establish an interpretation of the Agreement, a precedent, a practice, or to alter any established interpretation, precedent, or practice arising out of or relating to the Agreement between the District and EM/E. Neither party may submit this MOU in any proceeding as evidence of a contract interpretation, precedent, or practice. This MOU does not alter any managerial rights that the District has in absence of this MOU. This MOU is not grievable.
12. This MOU sunsets on June 30, 2025.

EM/E and the District agree with the above language as evidenced by their representatives' signatures below.

Education Minnesota/Edina

ISD 273, Edina Public Schools

President

Board Chair

Date

Date

**Memorandum of Understanding
Between Education Minnesota/Edina and Edina Public Schools
Special Education Support, 2023-2024 and 2024-2025**

This Memorandum of Understanding ("MOU") is made by and between Independent School District No. 273, Edina Public Schools ("District") and Education Minnesota/Edina ("EM/E").

WHEREAS, EM/E is the exclusive representative of teachers employed by the District;

WHEREAS, the Master Agreement ("Agreement") governs the teachers' terms and conditions of employment between the District and EM/E for the 2023-2024 and 2024-2025 school years;

WHEREAS, the District and EM/E share an interest in supporting special education teachers in the completion of due process paperwork;

WHEREAS, the District and EM/E agree to enter into a Memorandum of Understanding allowing for additional preparation time to be provided to special education teachers to complete due process paperwork during the 2023-2024 and 2024-2025 school years;

THEREFORE, the District and EM/E agree as follows:

1. The District will continue to follow the parameters as outlined in the November 2016 Caseload Task Force Report whenever possible.
2. Full-time special education teachers will be entitled to 200 minutes per week of due process time within the student instruction day. Part-time teachers will receive a prorated period of time that reflects their FTE.
3. At the middle school level, 200 minutes per week of due process time should occur during the collaboration block (approximately 55-minute prep + 30 minutes of due process + 0 minutes of collaboration time = average 85-minute middle school collaboration block). If additional meetings that require special education attendance (e.g., team meetings, PLCs) are regularly scheduled by administration during the collaboration block, then special education teachers will be eligible for due process days as described in Paragraph 5 below.
4. The use of this time is to meet the requirements of professional responsibilities related to paperwork associated with due process. The time to complete due process professional responsibilities is in addition to the required preparation time.
5. If weekly due process time cannot be scheduled, special education teachers will be entitled to one due process day every four weeks, without a basic leave deduction.
6. Nothing in this MOU may be deemed to establish an interpretation of the Agreement, a precedent, a practice, or to alter any established interpretation, precedent, or practice arising out of or relating to the Agreement between the District and EM/E. Neither party may submit this MOU in any proceeding as evidence of a contract interpretation, precedent, or practice. This MOU does not alter any managerial rights that the District has in absence of this MOU. This MOU is not grievable.

7. This MOU sunsets on June 30, 2025.

EM/E and the District agree with the above language as evidenced by their representatives' signatures below.

Education Minnesota/Edina

ISD 273, Edina Public Schools

President

Board Chair

Date

Date

**Memorandum of Understanding
Between Education Minnesota/Edina and Edina Public Schools
Online Teaching Terms and Conditions for the Implementation of Edina Online Offerings
2023-2024 and 2024-2025**

It is agreed by and between Education Minnesota/Edina ("EM/E") and Independent School District No. 273, Edina Public Schools ("District") as follows:

1. Although teachers are not expected to teach online courses without their consent, a teacher's full-time equivalency may be reduced if the assignment is rejected. If there are no current licensed district teachers willing to teach an online offering, the district can elect to cancel the course or secure qualified teachers through the district's posting process.
2. When online courses are offered, every effort will be made to assign them to teachers who accept the assignment. If there are no current licensed teachers willing to teach an online offering:
 - a. The course may be assigned to a current licensed teacher without the teacher's agreement. The teacher may reject the assignment.
 - b. If the district elects to offer an online course, and the assigned teacher rejects the assignment, the district will secure a qualified teacher through its posting process. In this event, the full-time equivalency ("FTE") of the teacher who rejected the assignment may be reduced through the granting of a Superintendent's discretionary leave for the rejected FTE. The superintendent discretionary leave concludes no later than the end of the school year of the assignment.
 - c. The district can elect to cancel the course.
3. Except in exigent circumstances, a teacher will not be expected to teach in a multi-modal format (i.e., supporting in-person and online students simultaneously during an assigned class period).
4. Online assignments will be built as part of a teachers' full-time equivalency.
5. If curriculum development is needed and authorized (e.g., new course), the teacher will be compensated at the curriculum development compensation rate.
6. Nothing in this MOU may be deemed to establish an interpretation of the Agreement, a precedent, a practice, or to alter any established interpretation, precedent, or practice arising out of or relating to the Agreement between the District and EM/E. Neither party may submit this MOU in any proceeding as evidence of a contract interpretation, precedent, or practice. This MOU does not alter any managerial rights that the District has in absence of this MOU.
7. This MOU sunsets on June 30, 2025.

EM/E and the District are in agreement with the above language as evidenced by their representatives' signatures below.

Education Minnesota/Edina

ISD 273, Edina Public Schools

EM/E President

Board Chair

Date

Date

V.B. Certification of Property Taxes Payable in 2024



Board Meeting Date: 12/22/2023

Title: Certification of Property Taxes Payable in 2024

Type: Action

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

Background: The District administration recommends certification of the 2022 Payable 2023 Property Tax Levy in the amount of \$72,417,718.51. This amount represents a \$3,617,472.68 increase, 5.26%, over taxes payable in 2023, while the District's property tax base has grown by approximately 12.94%. Levy amounts by fund and tax classification are as follows:

Levy Category	Amount
General Fund - Referendum Market Value - Voter Approved	\$ 21,482,336.21
General Fund - Referendum Market Value - Other	7,169,911.19
General Fund - Net Tax Capacity - Voter Approved	8,476,345.96
General Fund - Net Tax Capacity - Other	19,213,573.74
Community Service Fund	1,398,027.14
Debt Service Fund - Net Tax Capacity - Voter Approved	6,763,863.55
Debt Service Fund - Net Tax Capacity - Other	7,913,660.72
Total Certified Levy	\$ 72,417,718.51

Recommendation: Approve and certify the maximum allowable levy amount of \$72,417,718.51 and authorize the Board Clerk to execute the final 2023 payable 2024 levy for Independent School District No. 273 before submission to the Hennepin County Auditor and Minnesota Department of Education.

Desired Outcomes from the Board:

Attachment(s):

1. PAY2024 vs PAY2023 Certified Levy Comparison

Property Tax Levy Comparison

TAXES PAYABLE IN 2024 VS 2023

Fund	Levy Component	Payable 2023 for FY2024	Payable 2024 for FY2025	Change (\$)	Change (%)
General Fund	* 1st Tier RMV Referendum	\$ 4,305,324	4,346,724	\$ 41,400	0.96%
	* 2nd Tier RMV Referendum	8,945,247	10,018,726	1,073,480	12.00%
	* Unequalized RMV Referendum	6,457,050	6,399,512	(57,538)	(0.89%)
	1st Tier Local Optional	2,803,348	2,830,348	27,000	0.96%
	2nd Tier Local Optional	3,968,386	4,006,546	38,160	0.96%
	Equity Levy	648,840	472,470	(176,370)	(27.18%)
	* Capital Projects Referendum	7,431,835	8,476,346	1,044,511	14.05%
	OPEB PAYGO	613,276	1,400,891	787,615	128.43%
	Operating Capital	1,396,397	1,582,999	186,602	13.36%
	Alt. Teacher Comp (Q Comp)	802,462	781,664	(20,799)	(2.59%)
	Achievement & Integration	391,167	420,405	29,238	7.47%
	Reemployment	7,500	160,000	152,500	2,033.33%
	Career & Technical Education	112,320	244,652	132,332	117.82%
	Safe Schools	336,938	340,178	3,240	0.96%
	Safe Schools Intermediate 287	140,391	141,741	1,350	0.96%
	Building Lease Levy	2,218,571	2,264,143	45,572	2.05%
	Long-Term Facilities Maintenance	10,946,893	11,974,428	1,027,536	9.39%
	Adjustments - RMV	1,490,464	577,922	(912,543)	(61.23%)
	Adjustments - NTC	(3,775)	(371,670)	(367,894)	9,744.46%
	Adjustments - Abatement	278,078	274,143	(3,935)	(1.42%)
	Total General Fund Levy	\$ 53,290,711	\$ 56,342,167	\$ 3,051,456	5.73%
Community Service Fund	Basic Community Education	\$ 309,579	\$ 349,681	\$ 40,103	12.95%
	Early Childhood Family Education	342,999	315,447	(27,552)	(8.03%)
	Home Visiting	8,361	9,677	1,316	15.74%
	Adults with Disabilities	5,202	9,451	4,249	81.67%
	School-Age Care	560,000	660,000	100,000	17.86%
	Abatement Adjustments	5,771	4,888	(883)	(15.29%)
	Other Adjustments	149	48,883	48,735	32,811.45%
	Total Community Service Fund Levy	\$ 1,232,060	\$ 1,398,027	\$ 165,967	13.47%
Debt Service Fund	* Debt Service - Voter Approved	\$ 12,768,998	\$ 7,001,610	\$ (5,767,388)	(45.17%)
	Long-Term Facilities Maintenance Debt Service	2,348,654	8,308,139	5,959,485	253.74%
	Debt Excess	(929,733)	(726,921)	202,812	(21.81%)
	Abatement Adjustments	89,557	94,697	5,140	5.74%
	Total Debt Service Fund Levy	\$ 14,277,476	\$ 14,677,525	\$ 400,049	2.80%
Total Property Tax Levy		\$ 68,800,246	\$ 72,417,719	\$ 3,617,473	5.26%

Notes:

- 1) Levy components preceded by "*" are voter-approved.
- 2) Values within the "Payable 2023 for FY2024" column are representative of the certified levy for taxes payable in 2023 plus county auditor adjustments.

VI. Discussion

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



Board Meeting Date: 12/22/2023

Title: Annual Audited Financial Statements – Fiscal Year Ended June 30, 2023

Type: Discussion

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

Background: Pursuant to state statute, each public school district in Minnesota must, by December 31st, submit to the Minnesota Department of Education and to the Office of the State Auditor audited financial statements for the preceding fiscal year. The District's annual audit for the fiscal year ended June 30, 2023, was been completed by audit firm Malloy, Montague, Karnowski, Radosevich, & Co., P.A. (MMKR). The following reports have been issued:

- Annual Comprehensive Financial Report – June 30, 2023
- Management Report – June 30, 2023
- Special Purpose Audit Reports – June 30, 2023
- Corrective Action Plans – June 30, 2023

The District administration recommends assigning the following fund balances in the General Fund:

Assigned Fund Balance	Amount
Separation/Retirement Benefits	\$ 4,183,033
Site Carryover	822,667
Literacy and Virtual Programming	513,824
Total Assigned Fund Balance	\$ 5,519,524

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

Recommendation: Accept and approve the audit reports and approve the District administration's recommended General Fund assigned fund balances.

Desired Outcomes from the Board: Compliance with District Policy 703 and District Policy 704

Attachment(s):

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

INDEPENDENT SCHOOL DISTRICT NO. 273

Audit Report for Year Ended June 30, 2023

AUDITOR'S ROLE



OPINION ON FINANCIAL STATEMENTS

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

INTERNAL CONTROLS AND COMPLIANCE

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

AUDIT RESULTS



DISTRICT FINANCIAL AUDIT

- Unmodified Opinion on Basic Financial Statements

AUDIT RESULTS (CONTINUED)



INTERNAL CONTROL AND COMPLIANCE – FINANCIAL AUDIT

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

AUDIT RESULTS (CONTINUED)



MN LEGAL COMPLIANCE

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

AUDIT RESULTS – SINGLE AUDIT



FEDERAL SINGLE AUDIT

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

AUDIT RESULTS

FOLLOW-UP ON PRIOR YEAR FINDINGS



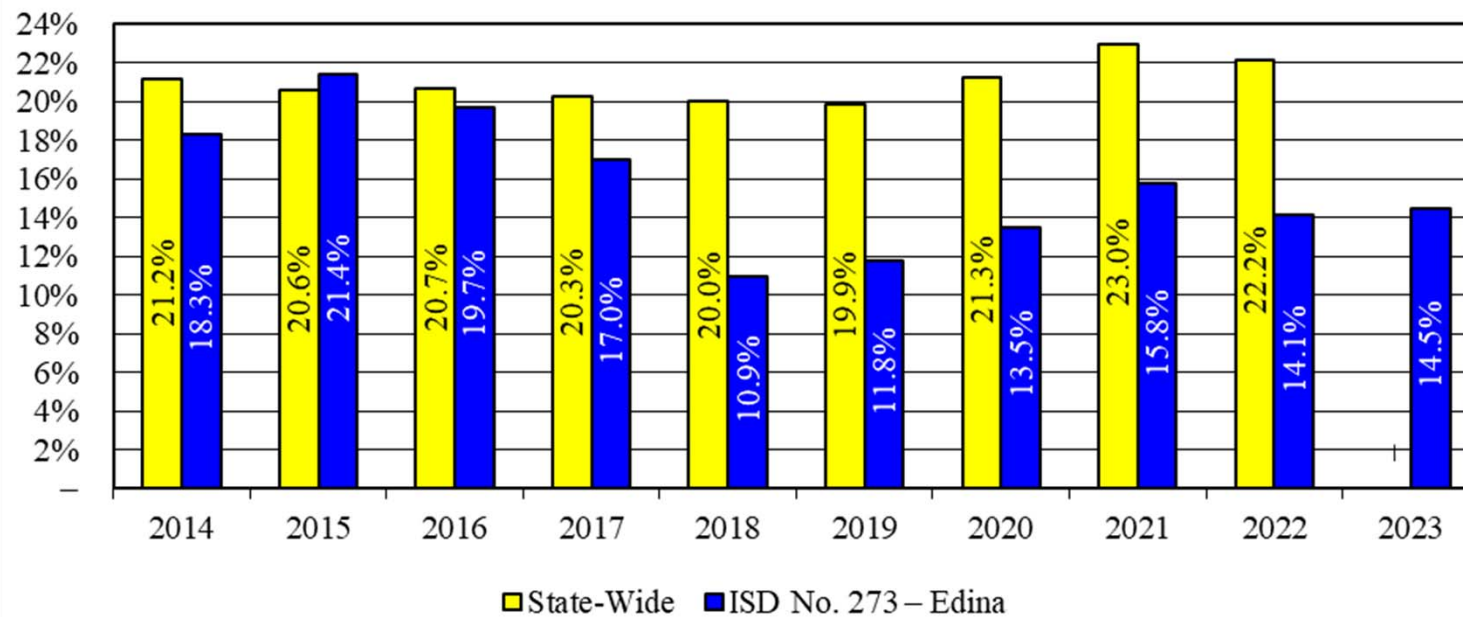
INTERNAL CONTROL DEFICIENCIES REPORTED IN FY 2022

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

STATE-WIDE FUND BALANCES



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

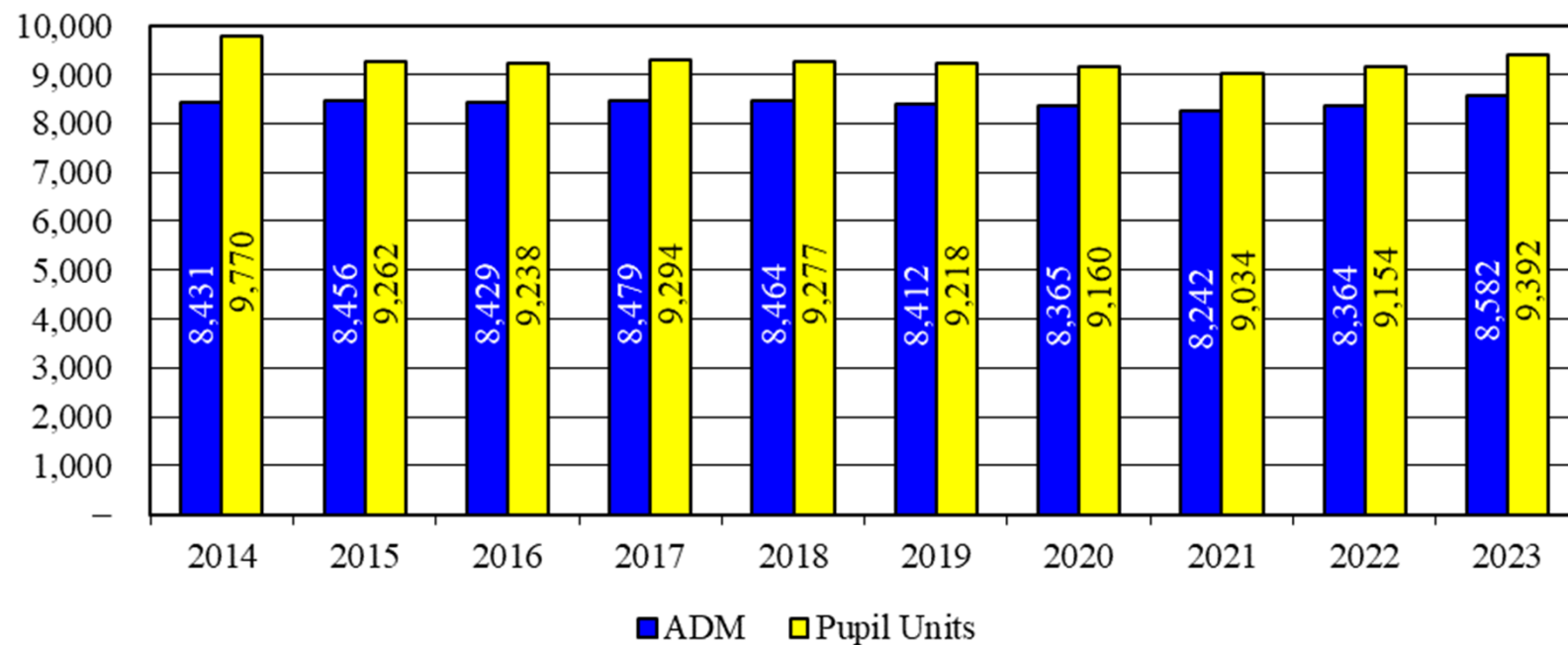


STUDENTS SERVED

ADM AND PUPIL UNITS



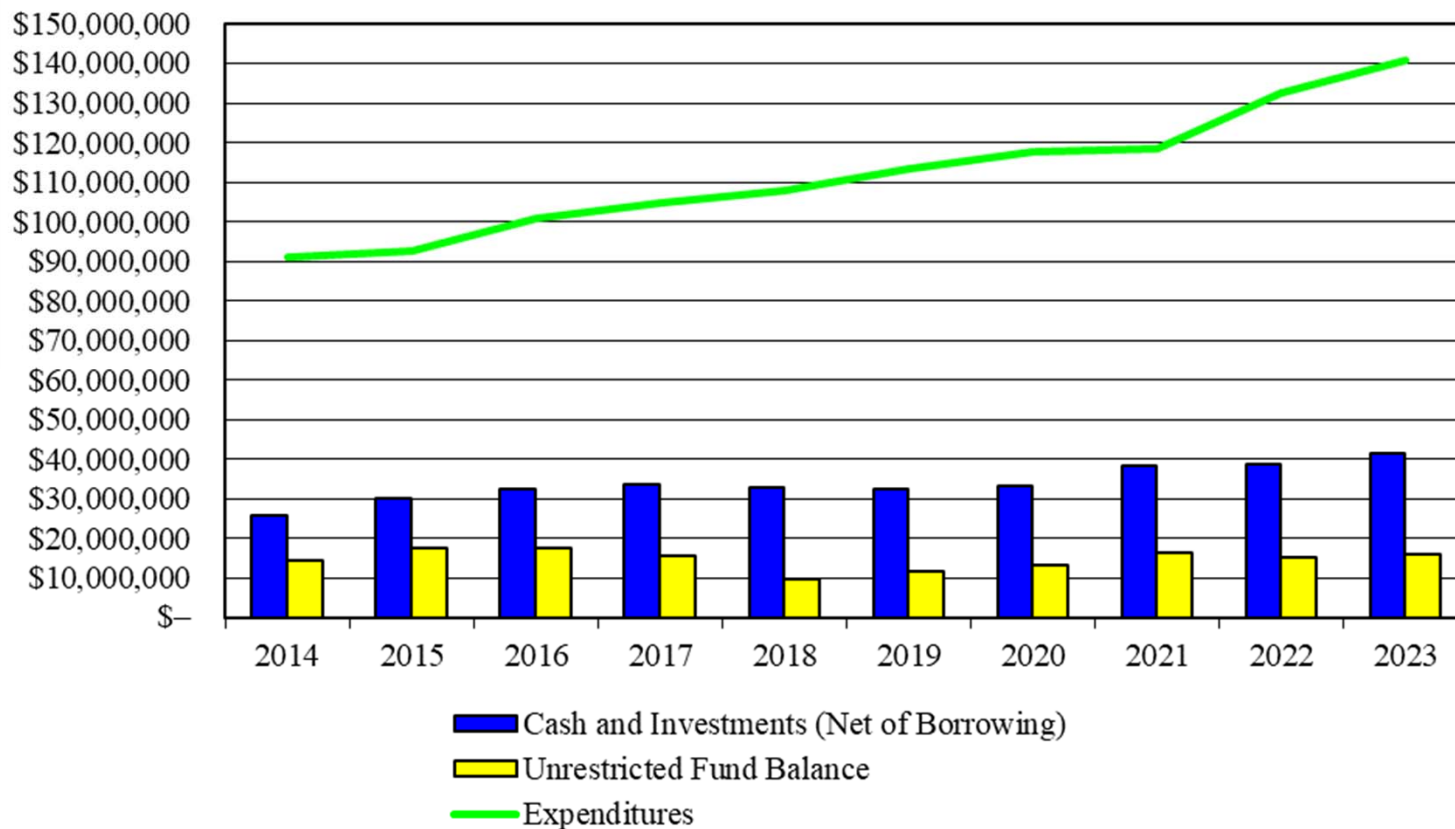
Adjusted ADM and Pupil Units Served



GENERAL FUND FINANCIAL POSITION



General Fund Financial Position
Year Ended June 30,



GENERAL FUND FINANCIAL POSITION (continued)

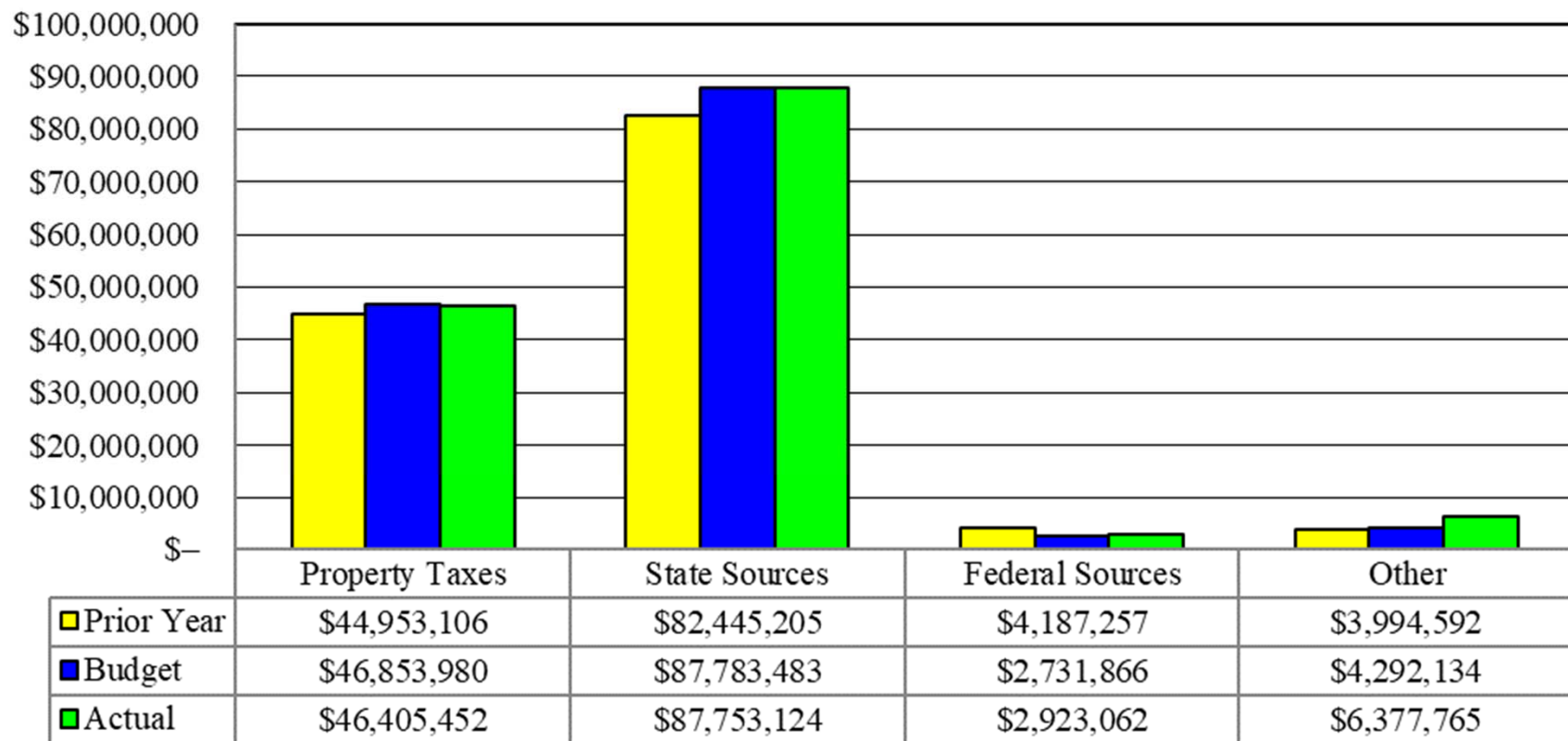
	June 30,				
	2019	2020	2021	2022	2023
Nonspendable fund balances	\$ 31,133	\$ —	\$ —	\$ 2,925	\$ 392,982
Restricted fund balances (1)	2,624,734	1,459,232	1,333,034	2,833,640	4,342,395
Unrestricted fund balances					
Committed	1,037,614	1,068,409	1,074,602	1,098,955	2,322,850
Assigned	3,534,808	3,752,941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

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

GENERAL FUND REVENUE



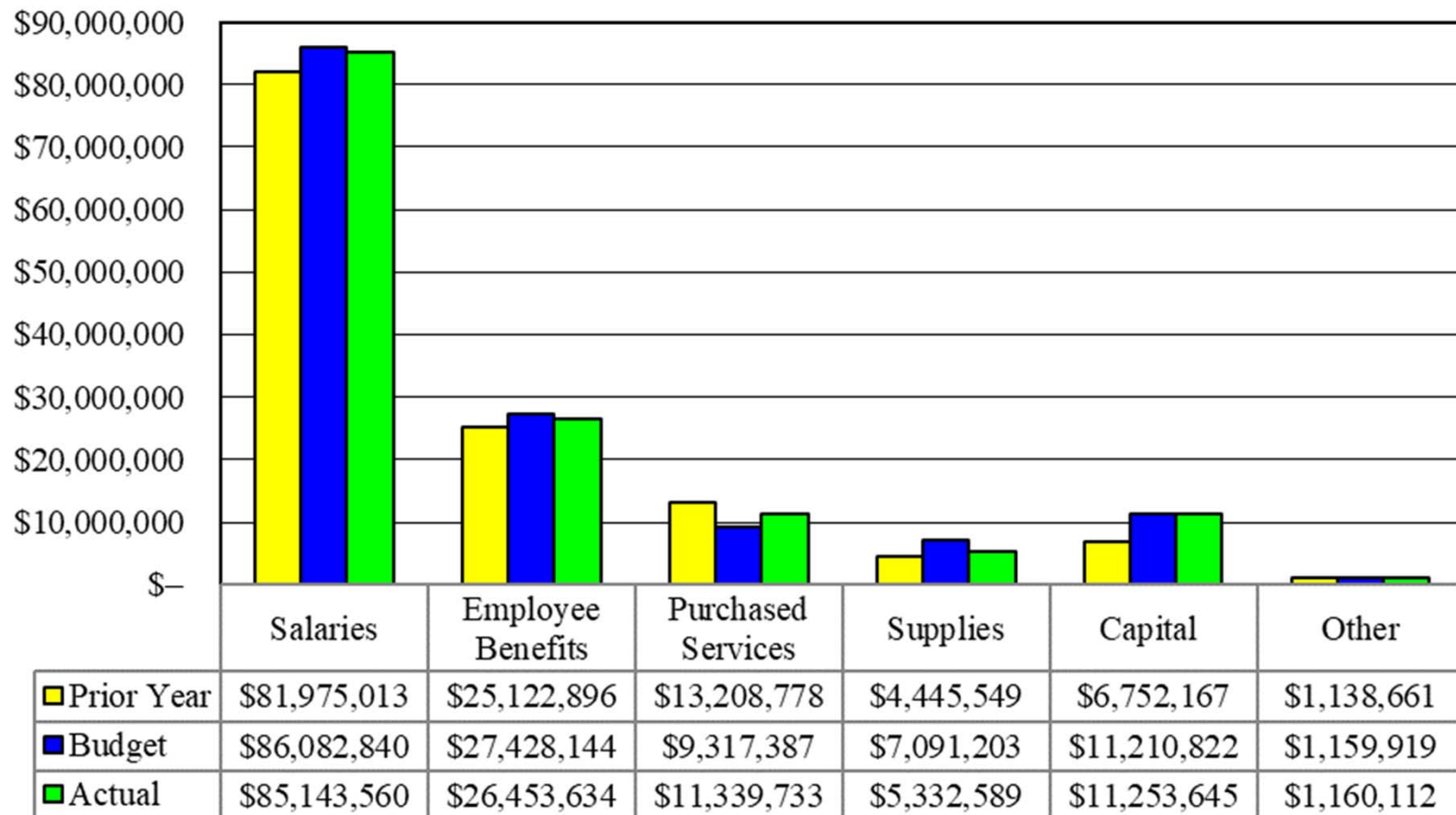
General Fund Revenue



GENERAL FUND EXPENDITURES



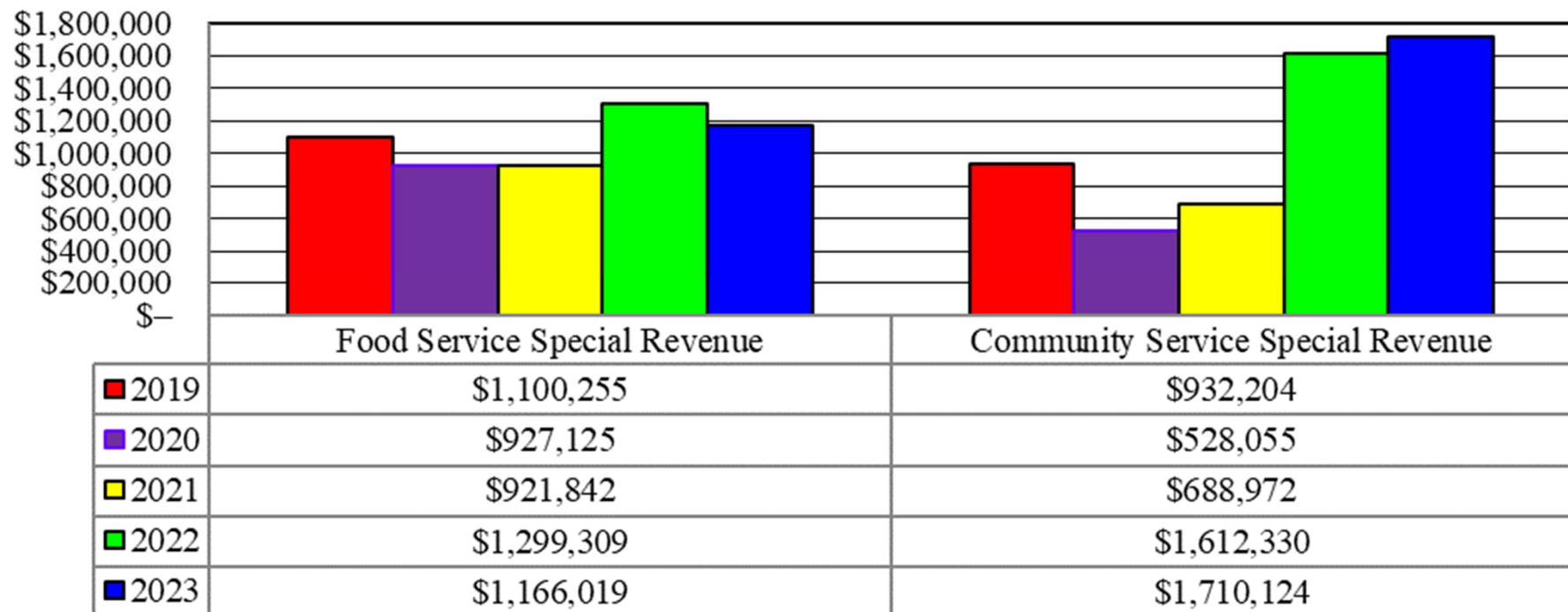
General Fund Expenditures



OTHER OPERATING FUNDS



Other Operating Funds
Total Fund Balances



DISTRICT-WIDE STATEMENT OF NET POSITION

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



Edina Public
Schools

DEFINING EXCELLENCE



2023

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2023

INDEPENDENT SCHOOL DISTRICT NO. 273

Edina Public Schools

Edina, Minnesota

Prepared by the Department of Business Services



Independent School District No. 273

Edina Public Schools

5701 Normandale Road

Edina, MN 55424

www.edinaschools.org

2023 Annual Comprehensive Financial Report

Independent School District No. 273, Edina, MN,
for the Year Ended June 30, 2023

Prepared by the Department of Business Services

Mert Woodard, Director, Finance & Operations

Jason Stegeman, Assistant Director, Finance

THIS PAGE LEFT BLANK INTENTIONALLY

INDEPENDENT SCHOOL DISTRICT NO. 273

Table of Contents

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	i–v
Edina Public Schools Strategic Plan	vi–vii
Organizational Chart	viii
School Board and Administration	ix
FINANCIAL SECTION	
INDEPENDENT AUDITOR’S REPORT	1–3
MANAGEMENT’S DISCUSSION AND ANALYSIS	4–15
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	16
Statement of Activities	17
Fund Financial Statements	
Governmental Funds	
Balance Sheet	18
Reconciliation of the Balance Sheet to the Statement of Net Position	19
Statement of Revenue, Expenditures, and Changes in Fund Balances	20
Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities	21
Statement of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	22
Proprietary Fund	
Statement of Net Position	23
Statement of Revenue, Expenses, and Changes in Fund Net Position	24
Statement of Cash Flows	25
Notes to Basic Financial Statements	26–55

INDEPENDENT SCHOOL DISTRICT NO. 273

Table of Contents (continued)

	Page
REQUIRED SUPPLEMENTARY INFORMATION	
Public Employees Retirement Association Pension Benefits Plan	
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability	56
Schedule of District Contributions	56
Teachers Retirement Association Pension Benefits Plan	
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability	57
Schedule of District Contributions	57
Pension Benefits Plan	
Schedule of Changes in the District's Total Pension Liability and Related Ratios	58
Other Post-Employment Benefits Plan	
Schedule of Changes in the District's Total OPEB Liability and Related Ratios	59
Notes to Required Supplementary Information	60–67
SUPPLEMENTARY INFORMATION	
Nonmajor Governmental Funds	
Combining Balance Sheet	68
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	69
General Fund	
Comparative Balance Sheet	70
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	71
Food Service Special Revenue Fund	
Comparative Balance Sheet	72
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	73
Community Service Special Revenue Fund	
Comparative Balance Sheet	74
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	75
Capital Projects – Building Construction Fund	
Comparative Balance Sheet	76
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	77
Debt Service Fund	
Comparative Balance Sheet	78
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	79

INDEPENDENT SCHOOL DISTRICT NO. 273

Table of Contents (continued)

	Page
STATISTICAL SECTION (UNAUDITED)	
Net Position by Component	80–81
Changes in Net Position	82–83
Fund Balances of Governmental Funds	84–85
Changes in Fund Balances of Governmental Funds	86–87
Tax Capacities and Estimated Market Values	88
Property Tax Rates – Direct and Overlapping Governments	89
Principal Taxpayers	90
Property Tax Levies and Collections	91–92
Ratios of Outstanding Debt by Type	93
Ratio of Net General Obligation Bonded Debt to Tax Capacity and Net General Obligation Bonded Debt per Capita	94
Direct and Overlapping Debt	95
Legal Debt Margin Information	96–97
Demographic and Economic Statistics	98
Principal Employers	99
Employees by Classification	100–101
Operating Statistics	102
Instructional Building Information	103

THIS PAGE LEFT BLANK INTENTIONALLY

INTRODUCTORY SECTION

THIS PAGE LEFT BLANK INTENTIONALLY

December 13, 2023

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

INTRODUCTION

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

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

The ACFR is presented in three primary sections as follows:

- Introductory Section
- Financial Section
- Statistical Section

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

ECONOMIC CONDITION AND OUTLOOK

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

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

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

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

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

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

FINANCIAL INFORMATION

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

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

DISTRICT FACILITIES

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

LOOKING FORWARD

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

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

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

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

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

Revenues:

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

Expenditures:

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

Construction Projects:

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

DEBT ADMINISTRATION

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

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

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

OTHER INFORMATION

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

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

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

ACKNOWLEDGEMENTS

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

Respectfully submitted,



Dr. Stacie Stanley
Superintendent



Mert Woodard, SFO
Director, Finance & Operations



Edina Public Schools Strategic Plan

2020-27

MISSION

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

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

VISION

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

We are guided by our **CORE VALUES**

Integrity, Compassion, Courage, Commitment,
Appreciation and Responsibility



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

Academic Excellence

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

Equity

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

Family, School and Community Collaboration

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

Healthy Learning Environment

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

Inclusion

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

Life Skills

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

Operational Excellence

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

Professional Excellence

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



Priority Strategies

Strategy A

Advance Academic Excellence,
Growth and Readiness

Strategy B

Ensure an Equitable and
Inclusive School Culture

Strategy C

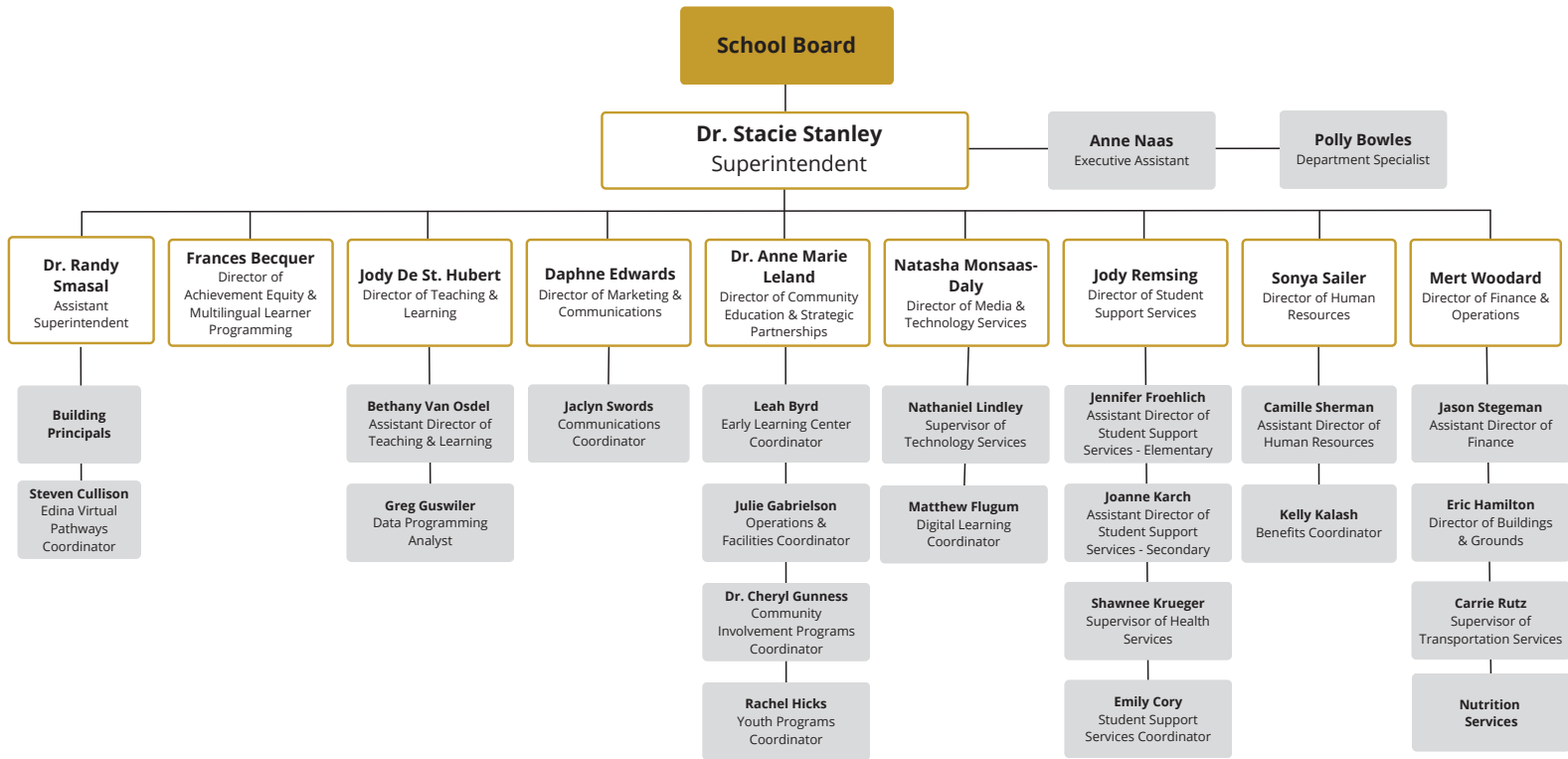
Foster Positive Learning Environments
and Whole Student Support

Strategy D

Develop Leadership
Throughout the District

Strategy E

Engage Parents, Schools
and Community



Updated: December 2023

INDEPENDENT SCHOOL DISTRICT NO. 273

School Board and Administration
Year Ended June 30, 2023

SCHOOL BOARD

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

ADMINISTRATION

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

THIS PAGE LEFT BLANK INTENTIONALLY

FINANCIAL SECTION

THIS PAGE LEFT BLANK INTENTIONALLY



PRINCIPALS

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

INDEPENDENT AUDITOR'S REPORT

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

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 273 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

(continued)

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

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

(continued)

SUPPLEMENTARY INFORMATION

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

OTHER INFORMATION

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

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

PRIOR YEAR COMPARATIVE INFORMATION

We have previously audited the District's 2022 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated December 20, 2022. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

Minneapolis, Minnesota
December 13, 2023

THIS PAGE LEFT BLANK INTENTIONALLY

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

FINANCIAL HIGHLIGHTS

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

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

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

FUND FINANCIAL STATEMENTS

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

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

The District maintains the following types of funds:

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

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

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

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

Table 1 Summary Statement of Net Position as of June 30, 2023 and 2022		
	2023	2022
Assets		
Current and other assets	\$ 126,074,807	\$ 112,677,964
Capital assets, net of depreciation	285,952,272	274,289,306
Total assets	\$ 412,027,079	\$ 386,967,270
Deferred outflows of resources	\$ 37,178,431	\$ 37,713,366
Liabilities		
Current and other liabilities	\$ 19,861,728	\$ 19,963,734
Long-term liabilities, including due within one year	348,651,235	290,770,616
Total liabilities	\$ 368,512,963	\$ 310,734,350
Deferred inflows of resources	\$ 88,101,757	\$ 147,861,117
Net position		
Net investment in capital assets	\$ 81,404,498	\$ 79,307,413
Restricted	16,384,478	13,096,826
Unrestricted	(105,198,186)	(126,319,070)
Total net position	\$ (7,409,210)	\$ (33,914,831)

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

The District's total net position increased by \$26,505,621 in fiscal 2023. The increase in net investment in capital assets is due to the relationship between the rate at which the capital assets are added and depreciated versus the rate at which the related debt is repaid, along with capital asset additions financed through a property tax levy rather than a new debt issuance. Increases in resources restricted for capital asset acquisition and community service contributed to the overall increase in restricted net position. Change in the District's share of the Public Employees Retirement Association (PERA) and Teachers Retirement Association (TRA) pension plans contributed to the changes in deferred outflows of resources, long-term liabilities, deferred inflows of resources, and unrestricted net position. The District also issued \$21.2 million of new debt in fiscal 2023, which contributed to the increases current and other assets and long-term liabilities.

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

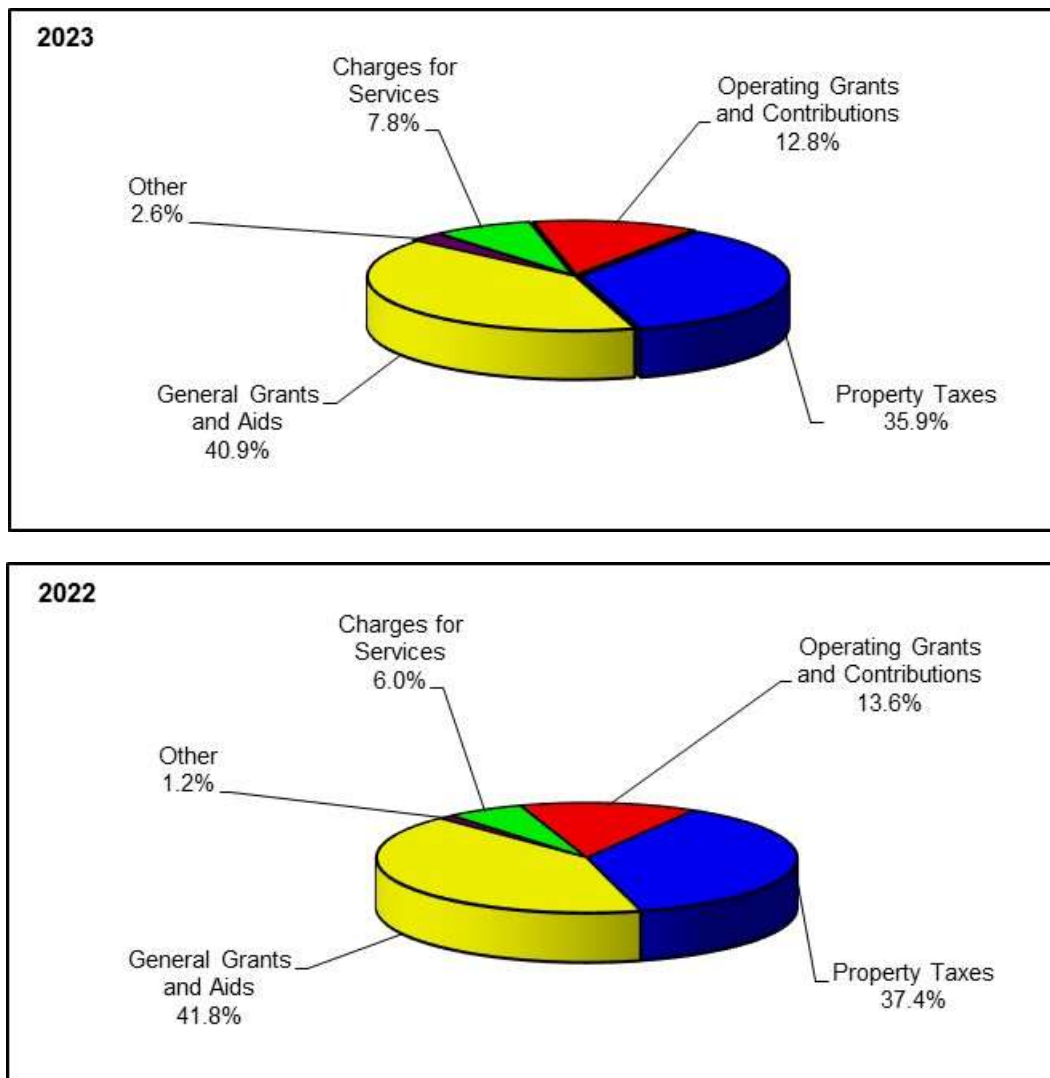
Table 2 Summary Statement of Activities for the Years Ended June 30, 2023 and 2022		
	<u>2023</u>	<u>2022</u>
Revenues		
Program revenues		
Charges for services	\$ 13,615,684	\$ 9,741,502
Operating grants and contributions	22,373,608	22,222,626
General revenues		
Property taxes	62,599,156	61,139,959
General grants and aids	71,201,456	68,403,930
All other	4,513,417	1,985,091
Total revenues	<u>174,303,321</u>	<u>163,493,108</u>
Expenses		
Administration	2,983,756	3,497,178
District support services	2,608,472	2,731,193
Elementary and secondary regular instruction	51,043,329	59,903,266
Vocational education instruction	477,033	497,732
Special education instruction	22,207,149	23,329,243
Instructional support services	13,152,951	12,507,297
Pupil support services	11,875,451	12,786,642
Sites and buildings	23,238,558	19,925,328
Fiscal and other fixed cost programs	562,301	504,272
Food service	3,790,037	3,743,658
Community service	10,621,001	7,784,122
Interest and fiscal charges	5,237,662	5,264,241
Total expenses	<u>147,797,700</u>	<u>152,474,172</u>
Change in net position	26,505,621	11,018,936
Net position – beginning	<u>(33,914,831)</u>	<u>(44,933,767)</u>
Net position – ending	<u><u>\$ (7,409,210)</u></u>	<u><u>\$ (33,914,831)</u></u>

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

Total revenues for fiscal year 2023 were \$10,810,213 greater than last year. Increases in property taxes, charges for services (activity fees, admissions, lunch sales, and community service program fees), state aids for general education and special education, and investment income contributed to this increase. Expenses decreased \$4,676,472, compared to fiscal year 2022 levels. Increases in expenses for building maintenance and community service programs were offset by a reduction in pension expense related to the state-wide PERA and TRA pension plans mentioned earlier. These reduced pension expenses mainly impacted program areas with high concentrations of personnel costs, including elementary and secondary regular instruction and special education instruction.

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

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

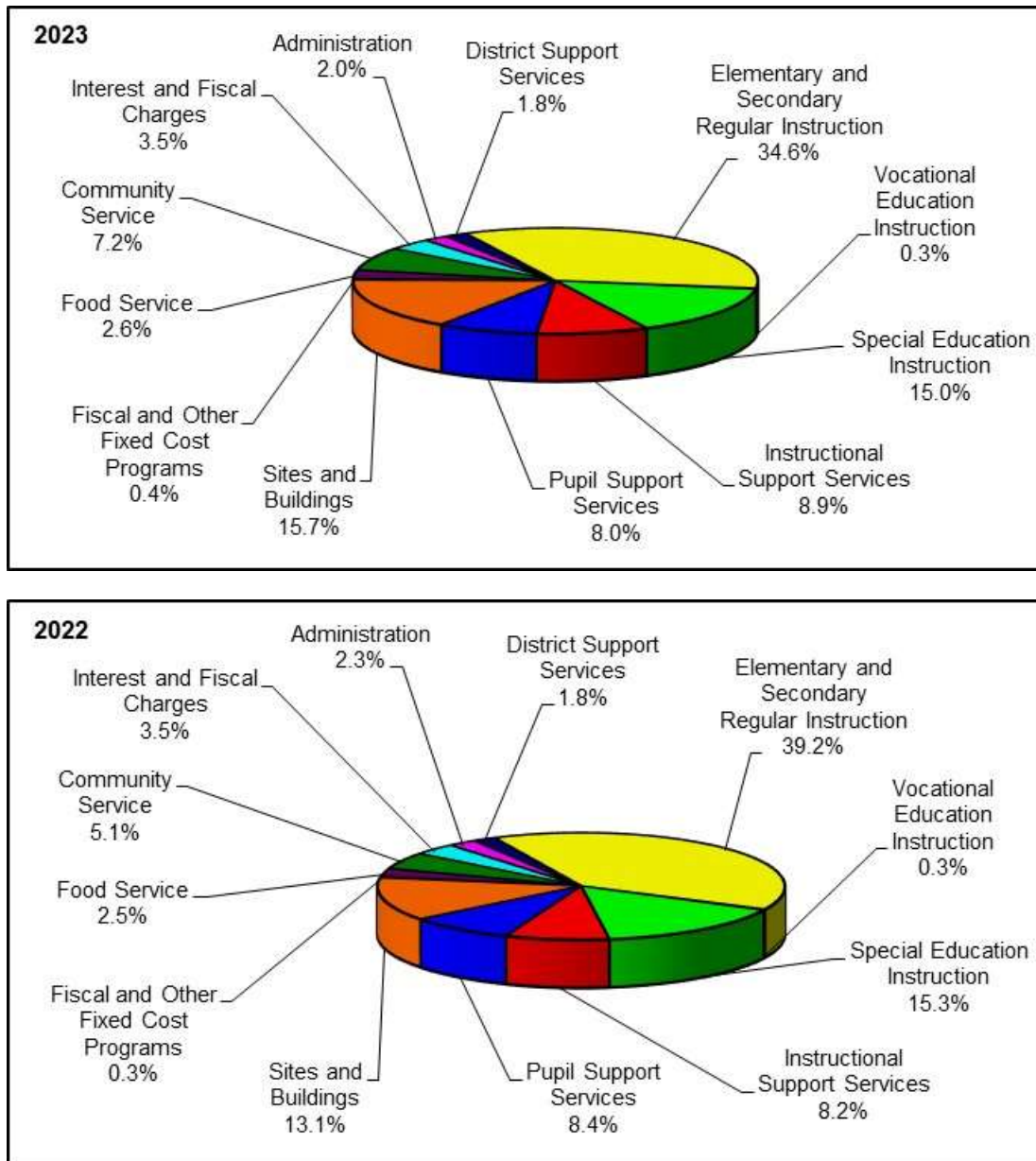


The largest share of the District's revenue is received from the state, including the basic general education aid formula and most of the operating grants.

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

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

Figure B – Expenses for Fiscal Years 2023 and 2022



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

The year-to-year changes in the percentage of expenses incurred in several program areas shown above were due to a combination of factors, including changes in the District's learning model and other programs, and reduced expenses related to the two state-wide pension plans as previously discussed.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Table 3 Governmental Fund Balances as of June 30, 2023 and 2022			
	<u>2023</u>	<u>2022</u>	<u>Change</u>
Major funds			
General	\$ 20,591,585	\$ 18,122,022	\$ 2,469,563
Capital Projects – Building Construction	16,312,313	11,413,906	4,898,407
Debt Service	3,453,905	3,451,305	2,600
Nonmajor funds			
Food Service Special Revenue	1,166,019	1,299,309	(133,290)
Community Service Special Revenue	<u>1,710,124</u>	<u>1,612,330</u>	<u>97,794</u>
Total governmental funds	<u>\$ 43,233,946</u>	<u>\$ 35,898,872</u>	<u>\$ 7,335,074</u>

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

GENERAL FUND

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

Table 4 summarizes the amendments to the General Fund budget:

Table 4 General Fund Budget				
	Original Budget	Final Budget	Change	Percent Change
Revenue	\$ 134,097,136	\$ 141,661,463	\$ 7,564,327	5.6%
Expenditures	\$ 134,476,322	\$ 142,290,315	\$ 7,813,993	5.8%
Other financing sources (uses)	\$ (1,334,000)	\$ (266,260)	\$ 1,067,740	80.0%

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

Table 5 summarizes the operating results of the General Fund:

Table 5 General Fund Operating Results					
	2023 Actual	Over (Under) Final Budget Amount	Percent	Over (Under) Prior Year Amount	Percent
Revenue	\$ 143,459,403	\$ 1,797,940	1.3%	\$ 7,879,243	5.8%
Expenditures	140,683,273	\$ (1,607,042)	(1.1%)	\$ 8,040,209	6.1%
Other financing sources (uses)	(306,567)	\$ (40,307)	(15.1%)	\$ 2,072,113	87.1%
Net change in fund balances	\$ 2,469,563				

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

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

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

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

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

COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER MAJOR FUNDS

Capital Projects – Building Construction Fund

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

Debt Service Fund

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

COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER DISTRICT FUNDS

Food Service Special Revenue Fund

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

Community Service Special Revenue Fund

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

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2023, the District had invested \$285,952,273 in a broad range of capital assets, including school buildings, athletic facilities, and technology and equipment (see Table 6). Total depreciation expense for this year was \$13,771,540.

Table 6 shows the District's capital assets, together with changes from the previous year. The table also shows the total depreciation expense for fiscal years ended June 30, 2023 and 2022.

Table 6			
Capital Assets			
	<u>2023</u>	<u>2022</u>	<u>Change</u>
Land	\$ 5,240,001	\$ 5,240,001	\$ —
Land improvements	26,335,782	26,335,782	—
Buildings	399,403,792	387,017,315	12,386,477
Furniture and equipment	25,194,497	23,953,238	1,241,259
Construction in progress	15,553,021	3,746,251	11,806,770
Less accumulated depreciation	<u>(185,774,821)</u>	<u>(172,003,281)</u>	<u>(13,771,540)</u>
Total	<u>\$ 285,952,272</u>	<u>\$ 274,289,306</u>	<u>\$ 11,662,966</u>
Depreciation expense	<u>\$ 13,771,540</u>	<u>\$ 13,021,000</u>	<u>\$ 750,540</u>

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

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

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

Long-Term Liabilities

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

Table 7 Outstanding Long-Term Liabilities			
	2023	2022	Change
G.O. notes and bonds payable	\$ 182,245,000	\$ 183,225,000	\$ (980,000)
Certificates of participation payable	14,710,000	625,000	14,085,000
Unamortized premiums	13,007,236	12,955,532	51,704
Financed purchases payable	1,493,588	1,671,766	(178,178)
Severance benefits payable	511,962	388,656	123,306
Net/total pension liabilities	117,021,980	69,641,166	47,380,814
Total OPEB liability	19,661,469	22,263,496	(2,602,027)
Total	<u>\$ 348,651,235</u>	<u>\$ 290,770,616</u>	<u>\$ 57,880,619</u>

The changes in general obligation notes and bonds payable and certificates of participation payable reflect new debt issued in fiscal 2023 with a cumulative par value of \$21.2 million, offset by scheduled principal retirements of \$8.1 million. The premiums on the new debt issuances totaled almost \$1.7 million, which exceed current year amortization by \$51,704. The differences in the net/total pension and total OPEB liabilities reflect the changes in the District's proportionate share of the state-wide PERA and TRA pension plans, along with changes in the District's pension and OPEB plans.

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

Table 8 Limitations on Debt	
District's market value	\$ 11,116,486,387
Limit rate	<u>15.0%</u>
Legal debt limit	<u>\$ 1,667,472,958</u>

Additional details of the District's long-term debt activity can be found in Note 4 of the notes to basic financial statements.

FACTORS BEARING ON THE DISTRICT'S FUTURE

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

The general education program is the method by which school districts receive the majority of their financial support. This source of funding is primarily state aid and, as such, school districts rely heavily on the state of Minnesota for educational resources. The Legislature has added \$275, or 4.00 percent, per pupil to the basic general education funding formula for fiscal year 2024, and an additional \$143, or 2.00 percent, per pupil to the formula for fiscal year 2025. The Legislature also increased special education cross-subsidy aid from 6.43 percent of the cross-subsidy to 44.0 percent.

Annually, the School Board approves a rolling 10-year LTFM plan. Goals of the plan are to support learning environment and initiatives for students, staff, and community; increase long-term facilities funding of annual deferred maintenance to meet ongoing needs; address backlog of deferred maintenance in buildings; improve energy efficiency; support strategic plan initiatives; and minimize impact to taxpayers. The District finances its LTFM plan through the combination of yearly property tax levy authority and general obligation debt. In conformance with this 10-year plan, the District issued in Spring 2023, \$6,095,000 in general obligation facilities maintenance bonds. The plan invests approximately \$15.0 million biannually in the remaining years of the LTFM plan to improve mechanical systems, exterior envelope, and paving throughout the District. The District may issue additional general obligation debt in the Spring or Fall of 2025.

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

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

In November 2017, the District was successful in its request to renew and increase the existing operating levy scheduled to sunset in fiscal year 2019. The voters approved the increase in a two-step process, with an increase for taxes payable in 2018 of \$445 per pupil unit, and an increase of \$218 per pupil unit for taxes payable starting in 2020. For fiscal year 2025, the District will receive an estimated \$2,197 per pupil. The increase in the operating referendum has allowed the District to maintain the quality of programs and services it offers.

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

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

	2023	2022
Total net change in fund balances – governmental funds	\$ 7,335,074	\$ 6,016,846
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital assets are recorded in net position and the cost is allocated over their estimated useful lives as depreciation expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	25,434,506	10,609,437
Depreciation expense	(13,771,540)	(13,021,000)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the internal service funds is included in the governmental activities in the Statement of Activities.		
	(29,045)	(61,766)
The amount of debt issued is reported in the governmental funds as a source of financing. Debt obligations are not revenues in the Statement of Activities, but rather constitute long-term liabilities.		
G.O. notes, bonds, and certificates of participation payable	(21,235,000)	(7,000,000)
Financed purchases payable	(209,820)	(531,737)
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
G.O. notes, bonds, and certificates of participation payable	8,130,000	7,650,000
Financed purchases payable	387,998	352,883
Interest on long-term debt is included in the change in net position as it accrues, regardless of when payment is due. However, it is included in the change in fund balances when due.		
	(262,112)	53,398
Debt issuance premiums are included in the change in net position as they are amortized over the life of the debt. However, they are included in the change in fund balances upon issuance as other financing sources.		
	(51,704)	1,247,008
Certain expenses are included in the change in net position, but do not require the use of current funds, and are not included in the change in fund balances.		
Severance benefits payable	(123,306)	84,100
Net/total pension liabilities	(47,380,814)	33,554,107
Total OPEB liability	2,602,027	(781,243)
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – pension plan deferments	(474,061)	(3,778,375)
Deferred outflows of resources – OPEB plan deferments	(60,874)	511,285
Deferred inflows of resources – bond refunding deferments	672,162	672,162
Deferred inflows of resources – pension plan deferments	67,371,463	(24,734,145)
Deferred inflows of resources – OPEB plan deferments	(1,901,905)	174,100
Deferred inflows of resources – unavailable revenue – delinquent taxes	72,572	1,876
Change in net position – governmental activities	<u>\$ 26,505,621</u>	<u>\$ 11,018,936</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

	<u>2023</u>	<u>2022</u>
Assets		
Current assets		
Cash and temporary investments	\$ 522,749	\$ 556,261
Accounts receivable	<u>12,273</u>	<u>11,949</u>
Total assets	535,022	568,210
Liabilities		
Current liabilities		
Accounts and contracts payable	<u>49,621</u>	<u>53,764</u>
Net position		
Unrestricted	<u>\$ 485,401</u>	<u>\$ 514,446</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Revenue, Expenses, and Changes in Fund Net Position
 Proprietary Fund
 Internal Service Fund
 Year Ended June 30, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

THIS PAGE LEFT BLANK INTENTIONALLY

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Basic Financial Statements June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Organization

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

B. Reporting Entity

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

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

C. Government-Wide Financial Statement Presentation

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

D. Fund Financial Statement Presentation

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

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Funds

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

Major Governmental Funds

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

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

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

Nonmajor Governmental Funds

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

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

Proprietary Funds

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

E. Budgetary Information

The School Board adopts an annual budget for all governmental funds prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. Actual expenditures for the fiscal year ended June 30, 2023 exceeded budgeted appropriations by \$139,872 in the Food Service Special Revenue Fund, by \$219,634 in the Community Service Special Revenue Fund, by \$1,577,391 in the Capital Projects – Building Construction Fund, and by \$6,547 in the Debt Service Fund. Revenues and other financing sources in excess of budget, along with available fund balances, financed these variances.

F. Cash and Temporary Investments

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

G. Receivables

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

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

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

H. Inventory

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

I. Prepaid Items

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

J. Property Taxes

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the “tax shift,” which periodically changes the District’s recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year’s levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. Currently, the mandated tax shift recognizes \$3,461,628 of the property tax levy collectible in 2023 as revenue to the District in fiscal year 2022–2023. The remaining portion of the taxes collectible in 2023 is reported as a deferred inflow of resources (property taxes levied for subsequent year).

Taxes which remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is reported as a deferred inflow of resources (unavailable revenue) in the fund financial statements because it is not known to be available to finance the operations of the District in the current year.

K. Capital Assets

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

Capital assets are reported in the government-wide financial statements, but not in the governmental fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since assets are generally sold for an immaterial amount or scrapped when declared as no longer fit or needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings and 5 to 15 years for furniture and equipment. Land and construction in progress are not depreciated.

L. Long-Term Obligations

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

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

M. Compensated Absences

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Severance Benefits

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

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

O. State-Wide Pension Plans

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

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

P. Risk Management and Self-Insurance

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Q. Deferred Outflows/Inflows of Resources

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

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

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

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

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

R. Interfund Transfers

The General Fund transferred \$1,584,127 to the Capital Projects – Building Construction Fund to allocate revenue that will be expended by the Capital Projects – Building Construction Fund for LTFM projects. Such interfund transfers are reported in the fund financial statements, but are eliminated in the government-wide financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Net Position

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

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by any outstanding debt attributable to acquire capital assets. The District's net investment in capital assets at year-end is calculated as follows:

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

- **Restricted Net Position** – Net position restricted by externally imposed constraints established by creditors, grantors, or contributors; or constraints imposed by state statutory provisions.
- **Unrestricted Net Position** – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

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

T. Fund Balance Classifications

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

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

When both restricted and unrestricted resources are available for use, it is the District's policy to first use restricted resources, and then use unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use, it is the District's policy to use resources in the following order: 1) committed, 2) assigned, and 3) unassigned.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. Use of Estimates

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

V. Prior Period Comparative Financial Information/Reclassification

The basic financial statements include certain prior year partial comparative information in total, but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2022, from which the summarized information was derived. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

NOTE 2 – CASH AND INVESTMENTS

A. Components of Cash and Investments

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

Deposits	\$ 5,996,639
Investments	<u>72,723,113</u>
Cash and temporary investments	<u><u>\$ 78,719,752</u></u>

B. Deposits

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

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

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

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

The year-end bank balances of the District's deposits totaled \$5,996,556, which were fully covered by federal deposit insurance or collateral held by the District's agent in the District's name.

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

C. Investments

The District has the following investments at year-end:

Investment Type	Credit Rating	Rating Agency	Fair Value Measurements Using	Interest Rate Risk – Maturity Duration in Years		Total
				Less Than 1 Year	1 to 5	
Negotiable certificates of deposits	Not Rated		Level 2	\$ 975,817	\$ 968,475	\$ 1,944,292
U.S. treasuries	Not Rated		Level 2	\$ 5,956,757	\$ –	5,956,757
Investment pools						
MSDLAF Liquid Class	AAA	S&P	Amortized Cost	No Maturity Date		3,901,308
MSDLAF MAX Class	AAA	S&P	Amortized Cost	No Maturity Date		12,480,376
MNTrust Investment Shares Portfolio	AAA	S&P	Amortized Cost	No Maturity Date		37,334,593
MNTrust Full Flex	Not Rated		Amortized Cost	No Maturity Date		8,158,822
American Funds Select Government	AAA	S&P	Level 2	No Maturity Date		2,946,965
Total investments						<u>\$ 72,723,113</u>

The District's investments include external investment pools managed by Minnesota Trust (MNTrust) and the Minnesota School District Liquid Asset Fund (MSDLAF), which are regulated by Minnesota Statutes and not registered with the Securities and Exchange Commission. The District's investments in these investment pools are measured at the net asset value per share provided by the pools, which are based on amortized cost methods that approximate fair value. There are no restrictions or limitations on withdrawals from the MNTrust Investment Shares Portfolio or MSDLAF Liquid Class investment pools. Investments in the MSDLAF MAX Class must be deposited for a minimum of 14 calendar days with the exception of direct investments of funds distributed by the state of Minnesota. Withdrawals prior to the 14-day restriction period may be subject to a penalty and there is a 24 hour hold on all requests for redemptions. MNTrust Full Flex investments can be withdrawn weekly with one day advance notice.

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

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

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

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

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

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

Interest Rate Risk – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The District's investment policies do not limit investment maturities; however, the District considers such things as interest rates and cash flow needs when purchasing investments.

NOTE 3 – CAPITAL ASSETS

Capital assets activity for the year is as follows:

	Balance – Beginning of Year	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated					
Land	\$ 5,240,001	\$ –	\$ –	\$ –	\$ 5,240,001
Construction in progress	3,746,251	24,193,247	–	(12,386,477)	15,553,021
Total capital assets, not depreciated	8,986,252	24,193,247	–	(12,386,477)	20,793,022
Capital assets, depreciated					
Land improvements	26,335,782	–	–	–	26,335,782
Buildings	387,017,315	–	–	12,386,477	399,403,792
Furniture and equipment	23,953,238	1,241,259	–	–	25,194,497
Total capital assets, depreciated	437,306,335	1,241,259	–	12,386,477	450,934,071
Less accumulated depreciation for					
Land improvements	(9,066,150)	(1,213,516)	–	–	(10,279,666)
Buildings	(145,992,318)	(11,183,672)	–	–	(157,175,990)
Furniture and equipment	(16,944,813)	(1,374,352)	–	–	(18,319,165)
Total accumulated depreciation	(172,003,281)	(13,771,540)	–	–	(185,774,821)
Net capital assets, depreciated	265,303,054	(12,530,281)	–	12,386,477	265,159,250
Total capital assets, net	<u>\$ 274,289,306</u>	<u>\$ 11,662,966</u>	<u>\$ –</u>	<u>\$ –</u>	<u>\$ 285,952,272</u>

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

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

NOTE 4 – LONG-TERM LIABILITIES

A. General Obligation Notes and Bonds Payable

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

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
Alternative facilities bonds	12/30/2014	3.00–3.50%	\$ 6,050,000	02/01/2035	\$ 6,050,000
School building bonds	07/22/2015	4.00–5.00%	\$ 113,385,000	02/01/2037	97,750,000
Facilities maintenance and building bonds	04/13/2017	2.50–4.00%	\$ 16,350,000	02/01/2031	15,685,000
Facilities maintenance bonds	05/02/2019	3.00–5.00%	\$ 24,075,000	02/01/2036	24,075,000
School building refunding bonds	11/14/2019	5.00%	\$ 19,890,000	02/01/2024	5,515,000
Alternative facilities refunding bonds	11/05/2020	3.00–4.00%	\$ 9,085,000	02/01/2026	8,550,000
Facilities maintenance bonds	05/27/2021	2.00–3.00%	\$ 10,585,000	02/01/2031	10,585,000
School building bonds	09/30/2021	2.00–3.00%	\$ 7,000,000	02/01/2035	7,000,000
Capital notes	05/11/2023	4.00%	\$ 940,000	02/01/2031	940,000
Facilities maintenance bonds	05/11/2023	5.00%	\$ 6,095,000	02/01/2037	6,095,000
Total general obligation notes and bonds payable					<u>\$ 182,245,000</u>

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

B. Certificates of Participation Payable

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

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

C. Financed Purchases Payable

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

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

NOTE 4 – LONG-TERM LIABILITIES (CONTINUED)

D. Minimum Debt Payments

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

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

E. Other Long-Term Liabilities

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

District employees participate in three defined benefit pension plans, including two state-wide, cost-sharing, multiple-employer plans, and a single-employer plan administered by the District. The following is a summary of the net/total pension liabilities, deferred outflows and inflows of resources, and pension expense reported for these plans as of and for the year ended June 30, 2023:

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

F. Changes in Long-Term Liabilities

	Beginning of Year	Additions	Retirements	End of Year	Due Within One Year
G.O. notes and bonds payable	\$ 183,225,000	\$ 7,035,000	\$ 8,015,000	\$ 182,245,000	\$ 7,625,000
Certificates of participation payable	625,000	14,200,000	115,000	14,710,000	540,000
Unamortized premiums	12,955,532	1,694,318	1,642,614	13,007,236	–
Financed purchases payable	1,671,766	209,820	387,998	1,493,588	304,693
Severance benefits payable	388,656	154,489	31,183	511,962	129,845
Net/total pension liabilities	69,641,166	56,739,564	9,358,750	117,021,980	1,330,135
Total OPEB liability	22,263,496	1,181,290	3,783,317	19,661,469	1,820,538
	<u>\$ 290,770,616</u>	<u>\$ 81,214,481</u>	<u>\$ 23,333,862</u>	<u>\$ 348,651,235</u>	<u>\$ 11,750,211</u>

NOTE 5 – FUND BALANCES

The table below presents a breakdown of governmental fund equity components as defined earlier in these notes. State mandated restrictions that have an accumulated deficit at June 30, if any, are included in unassigned fund balance in the District's financial statements in accordance with accounting principles generally accepted in the United States of America. However, a description of any deficit balance restrictions is included herein since the District has specific authority to future resources for such deficits. At June 30, 2023, a summary of the District's governmental fund balance classifications are as follows:

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total
Nonspendable					
Inventory	\$ 23,064	\$ –	\$ –	\$ 67,961	\$ 91,025
Prepaid items	369,918	–	–	–	369,918
Total nonspendable	392,982	–	–	67,961	460,943
Restricted					
Student activities	35,787	–	–	–	35,787
Building project funded by certificates of participation	–	6,280,935	–	–	6,280,935
Operating capital	4,306,608	–	–	–	4,306,608
LTFM	–	8,545,571	–	–	8,545,571
Building construction	–	1,485,807	–	–	1,485,807
Debt service	–	–	3,453,905	–	3,453,905
Food service	–	–	–	1,098,058	1,098,058
Community education	–	–	–	1,240,072	1,240,072
ECFE	–	–	–	299,896	299,896
School readiness	–	–	–	71,697	71,697
Community service	–	–	–	98,459	98,459
Total restricted	4,342,395	16,312,313	3,453,905	2,808,182	26,916,795
Committed					
Cash flow	2,322,850	–	–	–	2,322,850
Assigned					
Separation/retirement benefits	4,183,033	–	–	–	4,183,033
Carryover	822,667	–	–	–	822,667
Literacy and virtual programming	513,824	–	–	–	513,824
Total assigned	5,519,524	–	–	–	5,519,524
Unassigned	8,013,834	–	–	–	8,013,834
Total	<u>\$ 20,591,585</u>	<u>\$ 16,312,313</u>	<u>\$ 3,453,905</u>	<u>\$ 2,876,143</u>	<u>\$ 43,233,946</u>

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

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

A. Plan Descriptions

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

1. General Employees Retirement Fund (GERF)

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

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

2. Teachers Retirement Association (TRA)

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

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

B. Benefits Provided

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

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

1. GERF Benefits

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

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

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

2. TRA Benefits

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

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

Tier I Benefits

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

With these provisions:

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

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

Tier II Benefits

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

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

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

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

C. Contributions

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

1. GERF Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Coordinated Plan members were required to contribute 6.5 percent of their annual covered salary in fiscal year 2023 and the District was required to contribute 7.5 percent for Coordinated Plan members. The District's contributions to the GERF for the year ended June 30, 2023, were \$1,825,561. The District's contributions were equal to the required contributions as set by state statutes.

2. TRA Contributions

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

	Year Ended June 30,					
	2021		2022		2023	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic Plan	11.00 %	12.13 %	11.00 %	12.34 %	11.00 %	12.55 %
Coordinated Plan	7.50 %	8.13 %	7.50 %	8.34 %	7.50 %	8.55 %

The District's contributions to the TRA for the plan's fiscal year ended June 30, 2023, were \$5,332,716. The District's contributions were equal to the required contributions for each year as set by state statutes.

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

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

	<i>in thousands</i>
Employer contributions reported in the TRA's Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position	\$ 482,679
Add employer contributions not related to future contribution efforts	(2,178)
Deduct the TRA's contributions not included in allocation	<u>(572)</u>
Total employer contributions	479,929
Total nonemployer contributions	<u>35,590</u>
Total contributions reported in the Schedule of Employer and Nonemployer Allocations	<u>\$ 515,519</u>

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

D. Pension Costs

1. GERF Pension Costs

At June 30, 2023, the District reported a liability of \$22,960,176 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$16 million. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the District totaled \$673,126. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2021 through June 30, 2022, relative to the total employer contributions received from all of the PERA's participating employers. The District's proportionate share was 0.2899 percent at the end of the measurement period and 0.2740 percent for the beginning of the period.

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

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

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

At June 30, 2023, the District reported its proportionate share of the GERF's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 191,780	\$ 232,724
Changes in actuarial assumptions	4,919,916	92,128
Net collective difference between projected and actual investment earnings	867,532	—
Changes in proportion	547,952	359,727
District's contributions to the GERF subsequent to the measurement date	1,825,561	—
Total	<u>\$ 8,352,741</u>	<u>\$ 684,579</u>

The \$1,825,561 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2024	\$ 2,058,963
2025	\$ 2,108,782
2026	\$ (401,550)
2027	\$ 2,076,406

2. TRA Pension Costs

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

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

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

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

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

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

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

A total of \$5,332,716 reported as deferred outflows of resources related to pensions resulting from school contributions to the TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

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

E. Long-Term Expected Return on Investment

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

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

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

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

F. Actuarial Methods and Assumptions

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

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

1. GERF

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

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

Salary growth assumptions in the GERF Plan range in annual increments from 10.25 percent after one year of service to 3.00 percent after 27 years of service.

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

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

2. TRA

Salary increases were based on a service-related table.

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

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

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

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

The following changes in actuarial assumptions occurred in 2022:

1. GERP

CHANGES IN ACTUARIAL ASSUMPTIONS

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

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- None.

G. Discount Rate

1. GERP

The discount rate used to measure the total pension liability in 2022 was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERP was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

2. TRA

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2022 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate.

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

H. Pension Liability Sensitivity

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

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

I. Pension Plan Fiduciary Net Position

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

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

NOTE 7 – DEFINED BENEFIT PENSION PLAN – DISTRICT

A. Plan Description

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

B. Contributions and Funding Policy

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District contributed \$1,330,135 to finance these benefits in the current year. The District has not established a trust fund to finance these pension benefits.

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

C. Membership

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

Retirees and beneficiaries receiving benefits	66
Active plan members	<u>766</u>
Total members	<u><u>832</u></u>

D. Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial study with a valuation date as of July 1, 2022 and measurement date as of July 1, 2022, using the entry-age method and the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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

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

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

The following assumption changes were made since the previous valuation:

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

E. Discount Rate

The discount rate used to measure the total pension liability was 3.80 percent. The projection of cash flows used to determine the discount rate was determined by estimating the long-term investment yield on the employer funds that will be used to pay benefits as they come due. Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year municipal bond yield rate.

F. Changes in the Total Pension Liability

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

NOTE 7 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)**G. Total Pension Liability Sensitivity to Discount Rate Changes**

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

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Pension discount rate	2.80%	3.80%	4.80%
Total pension liability	\$ 14,659,645	\$ 13,794,915	\$ 12,965,752

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

The District recognized pension expense of \$1,150,240 in the current year, and at year-end reported the following deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 641,162	\$ –
Changes in actuarial assumptions	525,627	1,652,449
District's contributions subsequent to the measurement date	<u>1,330,135</u>	<u>–</u>
Total	<u>\$ 2,496,924</u>	<u>\$ 1,652,449</u>

A total of \$1,330,135 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the total pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense</u>
2024	\$ (26,858)
2025	\$ (26,858)
2026	\$ (26,858)
2027	\$ (26,858)
2028	\$ (26,858)
Thereafter	\$ (351,370)

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

A. Plan Description and Benefits Provided

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

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

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

B. Funding Policy

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District contributed \$1,820,538 to finance these benefits in the current year. The District has not established a trust fund to finance these OPEB benefits.

C. Membership

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

Retirees and beneficiaries receiving benefits	127
Active plan members	<u>1,086</u>
Total members	<u><u>1,213</u></u>

D. Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial study with a valuation date as of July 1, 2022 and measurement date as of July 1, 2022, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.80%
20-year municipal bond yield	3.80%
Inflation rate	2.50%
Salary increases	Service graded table
Medical trend rate	6.50% grading to 5.00% over 6 years, and then to 4.00% over the next 48 years
Dental trend rate	4.00%

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

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

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

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

The following assumption changes were made since the previous valuation:

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

E. Discount Rate

The discount rate used to measure the total OPEB liability was 3.8 percent. The projection of cash flows used to determine the discount rate was determined by estimating the long-term investment yield on the employer funds that will be used to pay benefits as they come due. Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year municipal bond yield rate.

F. Changes in the Total OPEB Liability

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

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

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

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
OPEB discount rate	2.80%	3.80%	4.80%
Total OPEB liability	\$ 20,854,767	\$ 19,661,469	\$ 18,508,340

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

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

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

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

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

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

A total of \$1,820,538 reported as deferred outflows of resources related to OPEB resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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

NOTE 9 – FLEXIBLE BENEFIT PLAN

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

Before the beginning of the Plan year, which is from January 1 to December 31, each participant designates a total amount of pretax dollars to be contributed to the Plan during the year. The Plan is administered by an outside administrator and is accounted for in the District’s General Fund. At June 30, the District is contingently liable for claims against the total amount of participants’ annual contributions to the medical reimbursement portion of the Plan, whether or not such contributions have been made.

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

NOTE 10 – COMMITMENTS AND CONTINGENCIES

A. Federal and State Revenues

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

B. Legal Claims

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

REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 273

Public Employees Retirement Association Pension Benefits Plan
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended June 30, 2023

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.2999%	\$ 14,087,800	\$ —	\$ 14,087,800	\$ 15,747,600	89.46%	78.70%
06/30/2016	06/30/2015	0.2742%	\$ 14,210,468	\$ —	\$ 14,210,468	\$ 16,108,678	88.22%	78.20%
06/30/2017	06/30/2016	0.2774%	\$ 22,523,504	\$ 294,246	\$ 22,817,750	\$ 17,218,936	130.81%	68.90%
06/30/2018	06/30/2017	0.2894%	\$ 18,475,105	\$ 232,340	\$ 18,707,445	\$ 18,646,353	99.08%	75.90%
06/30/2019	06/30/2018	0.2896%	\$ 16,065,821	\$ 526,989	\$ 16,592,810	\$ 18,550,623	86.61%	79.50%
06/30/2020	06/30/2019	0.2832%	\$ 15,657,494	\$ 486,646	\$ 16,144,140	\$ 20,000,631	78.29%	80.20%
06/30/2021	06/30/2020	0.2860%	\$ 17,147,008	\$ 528,718	\$ 17,675,726	\$ 20,329,984	84.34%	79.10%
06/30/2022	06/30/2021	0.2740%	\$ 11,701,028	\$ 357,366	\$ 12,058,394	\$ 19,693,058	59.42%	87.00%
06/30/2023	06/30/2022	0.2899%	\$ 22,960,176	\$ 673,126	\$ 23,633,302	\$ 21,643,669	106.08%	76.70%

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

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 1,195,515	\$ 1,195,515	\$ —	\$ 16,108,678	7.42%
06/30/2016	\$ 1,291,318	\$ 1,291,318	\$ —	\$ 17,218,936	7.50%
06/30/2017	\$ 1,398,478	\$ 1,398,478	\$ —	\$ 18,646,353	7.50%
06/30/2018	\$ 1,391,159	\$ 1,391,159	\$ —	\$ 18,550,623	7.50%
06/30/2019	\$ 1,492,966	\$ 1,492,966	\$ —	\$ 20,000,631	7.46%
06/30/2020	\$ 1,527,748	\$ 1,527,748	\$ —	\$ 20,329,984	7.51%
06/30/2021	\$ 1,476,311	\$ 1,476,311	\$ —	\$ 19,693,058	7.50%
06/30/2022	\$ 1,626,519	\$ 1,626,519	\$ —	\$ 21,643,669	7.51%
06/30/2023	\$ 1,825,561	\$ 1,825,561	\$ —	\$ 24,375,775	7.49%

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

INDEPENDENT SCHOOL DISTRICT NO. 273

Teachers Retirement Association Pension Benefits Plan
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended June 30, 2023

District Fiscal Year-End Date	TRA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.9949%	\$ 45,844,276	\$ 3,225,114	\$ 49,069,390	\$ 45,414,080	100.95%	81.50%
06/30/2016	06/30/2015	0.9238%	\$ 57,146,166	\$ 7,009,435	\$ 64,155,601	\$ 46,887,773	121.88%	76.80%
06/30/2017	06/30/2016	0.9434%	\$ 225,023,410	\$ 22,586,637	\$ 247,610,047	\$ 48,890,860	460.26%	44.88%
06/30/2018	06/30/2017	0.9473%	\$ 189,098,264	\$ 18,280,007	\$ 207,378,271	\$ 50,958,882	371.08%	51.57%
06/30/2019	06/30/2018	0.9661%	\$ 60,680,123	\$ 5,701,256	\$ 66,381,379	\$ 53,228,684	114.00%	78.07%
06/30/2020	06/30/2019	0.9711%	\$ 61,898,118	\$ 5,477,592	\$ 67,375,710	\$ 52,764,016	117.31%	78.21%
06/30/2021	06/30/2020	0.9701%	\$ 71,672,288	\$ 6,006,361	\$ 77,678,649	\$ 56,562,354	126.71%	75.48%
06/30/2022	06/30/2021	0.9765%	\$ 42,734,560	\$ 3,604,328	\$ 46,338,888	\$ 58,442,263	73.12%	86.63%
06/30/2023	06/30/2022	1.0024%	\$ 80,266,889	\$ 5,952,297	\$ 86,219,186	\$ 61,966,812	129.53%	76.17%

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

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 3,516,583	\$ 3,516,583	\$ —	\$ 46,887,773	7.50%
06/30/2016	\$ 3,680,210	\$ 3,680,210	\$ —	\$ 48,890,860	7.53%
06/30/2017	\$ 3,820,933	\$ 3,820,933	\$ —	\$ 50,958,882	7.50%
06/30/2018	\$ 3,990,842	\$ 3,990,842	\$ —	\$ 53,228,684	7.50%
06/30/2019	\$ 4,071,634	\$ 4,071,634	\$ —	\$ 52,764,016	7.72%
06/30/2020	\$ 4,470,670	\$ 4,470,670	\$ —	\$ 56,562,354	7.90%
06/30/2021	\$ 4,751,341	\$ 4,751,341	\$ —	\$ 58,442,263	8.13%
06/30/2022	\$ 5,166,345	\$ 5,166,345	\$ —	\$ 61,966,812	8.34%
06/30/2023	\$ 5,332,716	\$ 5,332,716	\$ —	\$ 62,383,557	8.55%

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

INDEPENDENT SCHOOL DISTRICT NO. 273

Pension Benefits Plan
Schedule of Changes in the District's Total
Pension Liability and Related Ratios

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

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

Other Post-Employment Benefits Plan
Schedule of Changes in the District's Total
OPEB Liability and Related Ratios
Year Ended June 30, 2023

	District Fiscal Year Ended June 30,					
	2018	2019	2020	2021	2022	2023
Total OPEB liability						
Service cost	\$ 1,168,447	\$ 1,082,683	\$ 1,187,453	\$ 1,316,083	\$ 1,416,201	\$ 1,042,382
Interest	670,515	697,232	697,658	662,415	531,817	470,833
Assumption changes	–	5,718	480,367	108,111	320,867	(1,691,244)
Differences between expected and actual experience	–	(1,470,574)	–	(96,313)	–	(644,262)
Benefit payments	(953,365)	(981,707)	(1,005,875)	(1,111,887)	(1,487,642)	(1,779,736)
Net change in total OPEB liability	885,597	(666,648)	1,359,603	878,409	781,243	(2,602,027)
Total OPEB liability						
Beginning of year	19,025,292	19,910,889	19,244,241	20,603,844	21,482,253	22,263,496
End of year	<u>\$ 19,910,889</u>	<u>\$ 19,244,241</u>	<u>\$ 20,603,844</u>	<u>\$ 21,482,253</u>	<u>\$ 22,263,496</u>	<u>\$ 19,661,469</u>
Covered-employee payroll	<u>\$ 62,990,740</u>	<u>\$ 69,887,838</u>	<u>\$ 71,984,473</u>	<u>\$ 67,776,263</u>	<u>\$ 69,809,551</u>	<u>\$ 70,329,978</u>
Total OPEB liability as a as a percentage of covered-employee payroll	<u>31.61%</u>	<u>27.54%</u>	<u>28.62%</u>	<u>31.70%</u>	<u>31.89%</u>	<u>27.96%</u>

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

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

THIS PAGE LEFT BLANK INTENTIONALLY

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Required Supplementary Information
June 30, 2023

PERA – GENERAL EMPLOYEES RETIREMENT FUND

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2020 CHANGES IN PLAN PROVISIONS

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

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2019 CHANGES IN PLAN PROVISIONS

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

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2017 CHANGES IN PLAN PROVISIONS

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

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2015 CHANGES IN PLAN PROVISIONS

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

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

TEACHERS RETIREMENT ASSOCIATION (TRA)

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2015 CHANGES IN PLAN PROVISIONS

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

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

PENSION BENEFITS PLAN

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2020 CHANGES IN PLAN PROVISIONS

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

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

PENSION BENEFITS PLAN (CONTINUED)

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

OTHER POST-EMPLOYMENT BENEFITS PLAN

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

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

SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

THIS PAGE LEFT BLANK INTENTIONALLY

STATISTICAL SECTION
(UNAUDITED)

THIS PAGE LEFT BLANK INTENTIONALLY

STATISTICAL SECTION (UNAUDITED)

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

Contents

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Indicators

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

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

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

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

Tax Capacities and Market Values
Last Ten Fiscal Years

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

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

Source: Hennepin County Taxpayer Services Division

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

County Auditor's Gross Spread Levies

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

N/A – Not Available

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

Source: Hennepin County Taxpayer Services Division

THIS PAGE LEFT BLANK INTENTIONALLY

INDEPENDENT SCHOOL DISTRICT NO. 273

Principal Property Taxpayers
Current Year and Nine Years Ago

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

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

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

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

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

N/A – Not Available

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

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

THIS PAGE LEFT BLANK INTENTIONALLY

INDEPENDENT SCHOOL DISTRICT NO. 273

Direct and Overlapping Debt
as of June 30, 2023

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

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

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

Legal Debt Margin Information
Last Ten Fiscal Years

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

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

Source: State of Minnesota School Tax Report

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

INDEPENDENT SCHOOL DISTRICT NO. 273

Demographic and Economic Statistics
Last Ten Fiscal Years

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

N/A – Not Available

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

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

Enrollment information from district records.

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

INDEPENDENT SCHOOL DISTRICT NO. 273

Principal Employers
Current Year and Nine Years Ago

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

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

Employees by Classification
Last Ten Fiscal Years

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

N/A – Not Available

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

Source: The District's Human Resources Department

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

INDEPENDENT SCHOOL DISTRICT NO. 273

Operating Statistics
Last Ten Fiscal Years

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

N/A – Not Available

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

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

Source: Nonfinancial information from district records

INDEPENDENT SCHOOL DISTRICT NO. 273

Instructional Building Information
Last Ten Fiscal Years

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

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

THIS PAGE LEFT BLANK INTENTIONALLY

Management Report

for

Independent School District No. 273
Edina, Minnesota

June 30, 2023

THIS PAGE INTENTIONALLY LEFT BLANK



PRINCIPALS

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

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

We have prepared this management report in conjunction with our audit of Independent School District No. 273, Edina, Minnesota's (the District) financial statements for the year ended June 30, 2023. We have organized this report into the following sections:

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

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

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

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

Minneapolis, Minnesota
December 13, 2023

THIS PAGE INTENTIONALLY LEFT BLANK

AUDIT SUMMARY

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

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

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

PLANNED SCOPE AND TIMING OF THE AUDIT

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

AUDIT OPINIONS AND FINDINGS

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

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

FOLLOW-UP ON PRIOR YEAR FINDINGS AND RECOMMENDATIONS

As a part of our audit of the District's financial statements for the year ended June 30, 2023, we performed procedures to follow-up on any findings and recommendations that resulted from our prior year audit. We reported the following finding that was corrected by the District in the current year:

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

SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 of the notes to basic financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2023. However, the District implemented the following governmental accounting standard during the year:

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

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

ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS

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

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

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

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

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

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

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

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

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

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

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

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

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

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

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated December 13, 2023.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

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

OTHER AUDIT FINDINGS OR ISSUES

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

OTHER MATTERS

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

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

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

FINANCIAL TRENDS IN PUBLIC EDUCATION IN MINNESOTA

This section provides selected state-wide funding and financial trend information.

BASIC GENERAL EDUCATION REVENUE

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

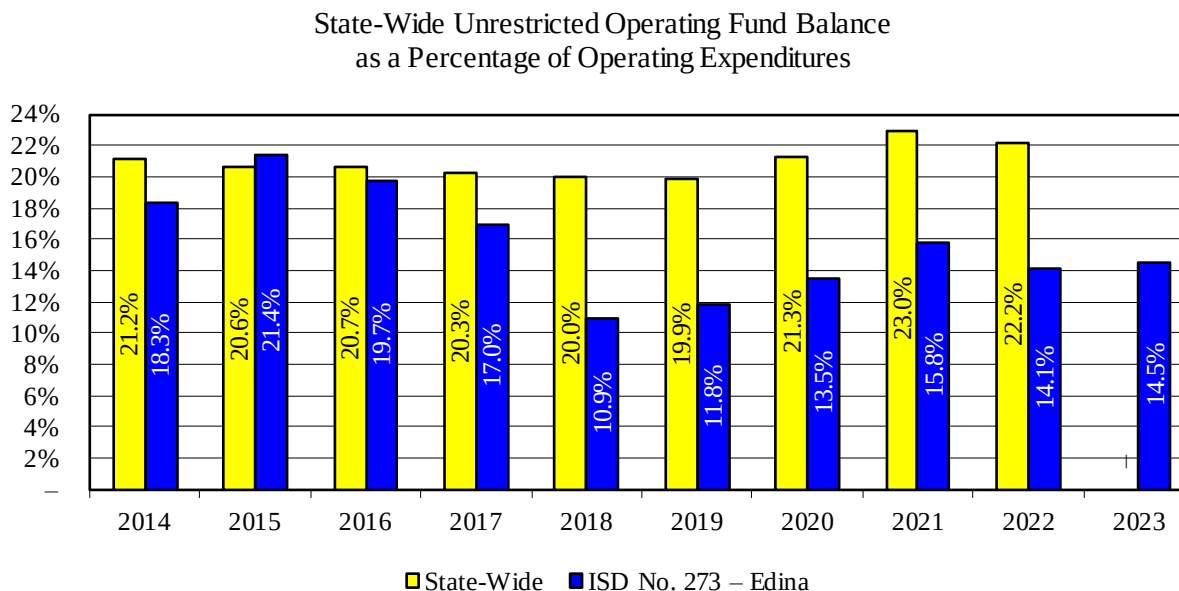
The table below presents a summary of the formula allowance for the past decade and as approved for the next two fiscal years. The 2023 Legislature approved per pupil increases of \$275 for fiscal 2024 and \$143 for fiscal 2025. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the “roll-in” of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts. The \$529 increase in 2015 was offset by changes to pupil weightings and the general education aid formula that resulted in an increase equivalent to approximately \$105, or 2.00 percent, state-wide.

Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2014	\$ 5,302	1.50 %
2015	\$ 5,831	2.00 %
2016	\$ 5,948	2.00 %
2017	\$ 6,067	2.00 %
2018	\$ 6,188	2.00 %
2019	\$ 6,312	2.00 %
2020	\$ 6,438	2.00 %
2021	\$ 6,567	2.00 %
2022	\$ 6,728	2.45 %
2023	\$ 6,863	2.00 %
2024	\$ 7,138	4.00 %
2025	\$ 7,281	2.00 %

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

STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

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



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

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

The average unrestricted fund balance as a percentage of operating expenditures maintained by Minnesota school districts decreased gradually from 21.2 percent at the end of fiscal 2014 to 19.9 percent at the end of fiscal 2019, a period of relative stability in the state's economic condition and school funding. This ratio began rising again during the fiscal years impacted by the COVID-19 pandemic, increasing to 23.0 percent at the end of fiscal 2021. In 2022, the state-wide ratio decreased to 22.2 percent as districts returned to more traditional learning models and program operations with the relaxation of pandemic restrictions.

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

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

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

Governmental Funds Revenue per Student (ADM) Served								
	State-Wide		Metro Area		ISD No. 273 – Edina			
	2021	2022	2021	2022	2021	2022	2023	
General Fund								
Property taxes	\$ 2,576	\$ 2,645	\$ 3,411	\$ 3,506	\$ 4,686	\$ 5,348	\$ 5,381	
Other local sources	438	571	323	446	322	475	740	
State	10,514	10,504	10,517	10,536	9,786	9,808	10,175	
Federal	992	1,335	956	1,397	562	498	339	
Total General Fund	14,520	15,055	15,207	15,885	15,356	16,129	16,635	
Special revenue funds								
Food Service	576	803	568	770	172	491	424	
Community Service	612	731	684	836	653	1,071	1,262	
Debt Service Fund	1,512	1,508	1,549	1,537	1,785	1,793	1,746	
Total revenue	<u>\$ 17,220</u>	<u>\$ 18,097</u>	<u>\$ 18,008</u>	<u>\$ 19,028</u>	<u>\$ 17,966</u>	<u>\$ 19,484</u>	<u>\$ 20,067</u>	
ADM served per MDE School District Profiles Report (current year estimated)					<u>8,260</u>	<u>8,406</u>	<u>8,624</u>	
Note: Excludes the Capital Projects – Building Construction Fund.								
Source of state-wide and metro area data: School District Profiles Report published by the MDE								

ADM used in the table above and on the following page are consistent with those used in the MDE School District Profiles Report, which include extended time ADM, and may differ from ADM reported in other tables. Changes in enrollment also impact comparisons in the table above and on the next page when revenue and expenditures are based on fixed costs, such as debt levies and principal and interest on outstanding indebtedness.

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

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

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

Governmental Funds Expenditures per Student (ADM) Served								
	State-Wide		Metro Area		ISD No. 273 – Edina			
	2021	2022	2021	2022	2021	2022	2023	
General Fund								
Administration and district support	\$ 1,184	\$ 1,249	\$ 1,205	\$ 1,300	\$ 732	\$ 800	\$ 691	
Elementary and secondary regular instruction	6,198	6,494	6,527	6,838	6,828	6,959	7,030	
Vocational education instruction	197	210	179	191	42	50	53	
Special education instruction	2,626	2,724	2,792	2,883	2,732	2,922	3,035	
Instructional support services	812	816	917	939	865	1,316	1,405	
Pupil support services	1,228	1,429	1,285	1,558	1,127	1,434	1,377	
Sites, buildings, and other	1,083	1,113	1,052	1,076	1,504	1,495	1,418	
Total General Fund – noncapital	13,328	14,035	13,957	14,785	13,830	14,976	15,009	
General Fund capital expenditures	793	876	815	897	512	803	1,305	
Total General Fund	14,121	14,911	14,772	15,682	14,342	15,779	16,314	
Special revenue funds								
Food Service	532	670	522	659	173	446	440	
Community Service	610	689	682	774	633	961	1,251	
Debt Service Fund	1,576	1,599	1,609	1,561	1,783	1,776	1,766	
Total expenditures	<u>\$ 16,839</u>	<u>\$ 17,869</u>	<u>\$ 17,585</u>	<u>\$ 18,676</u>	<u>\$ 16,931</u>	<u>\$ 18,962</u>	<u>\$ 19,771</u>	
ADM served per MDE School District Profiles Report (current year estimated)					<u>8,260</u>	<u>8,406</u>	<u>8,624</u>	
Note: Excludes the Capital Projects – Building Construction Fund.								
Source of state-wide and metro area data: School District Profiles Report published by the MDE								

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

The District spent approximately \$170.5 million in the governmental funds reflected above in fiscal 2023, an increase of \$11.1 million (7.0 percent), or \$809 per ADM. General Fund noncapital expenditures were similar to the prior year, increasing \$33 per ADM. Increases in special education instruction, instructional support services, and elementary and secondary regular instruction, were offset by decreases in administration and district support, pupil support services, and sites, buildings, and other. General Fund capital expenditures were \$502 per ADM higher than last year, due to increased maintenances projects. Food Service Special Revenue Fund spending per ADM was similar to the prior year, while Community Service Special Revenue Fund was up with more programming and participation as previously discussed.

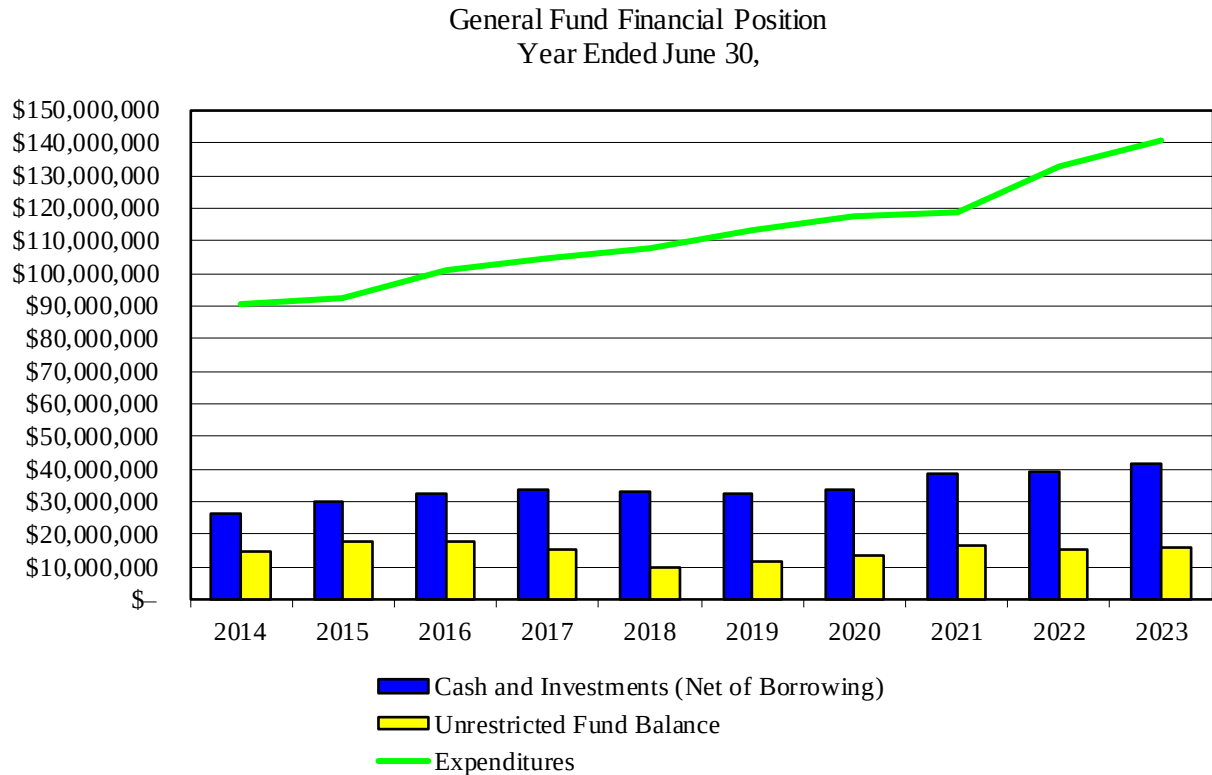
SUMMARY

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

FINANCIAL TRENDS OF YOUR DISTRICT

GENERAL FUND FINANCIAL POSITION

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



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

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

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

	June 30,				
	2019	2020	2021	2022	2023
Nonspendable fund balances	\$ 31,133	\$ —	\$ —	\$ 2,925	\$ 392,982
Restricted fund balances (1)	2,624,734	1,459,232	1,333,034	2,833,640	4,342,395
Unrestricted fund balances					
Committed	1,037,614	1,068,409	1,074,602	1,098,955	2,322,850
Assigned	3,534,808	3,752,941	6,094,910	5,995,361	5,519,524
Unassigned	6,954,177	8,613,512	9,061,060	8,191,141	8,013,834
Total fund balance	<u>\$ 14,182,466</u>	<u>\$ 14,894,094</u>	<u>\$ 17,563,606</u>	<u>\$ 18,122,022</u>	<u>\$ 20,591,585</u>
Unrestricted fund balances as a percentage of expenditures	<u>10.2%</u>	<u>11.4%</u>	<u>13.7%</u>	<u>11.5%</u>	<u>11.3%</u>
Unassigned fund balances as a percentage of expenditures	<u>6.1%</u>	<u>7.3%</u>	<u>7.6%</u>	<u>6.2%</u>	<u>5.7%</u>
(1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.					

The table above reflects unrestricted and unassigned fund balances as percentages of total General Fund expenditures for the last five fiscal years, which differs from those used in the previous discussion of state-wide fund balances, which are based on a state formula.

The resources represented by this fund balance are critical to a district's ability to maintain adequate cash flow throughout the year, to retain its programs, and to cushion against the impact of unexpected costs or funding shortfalls.

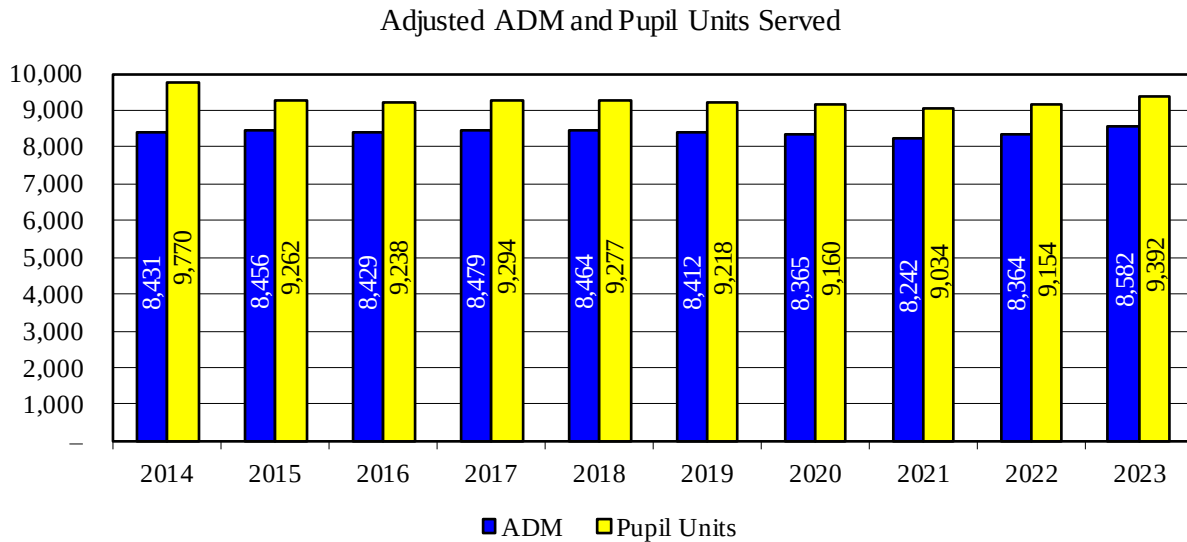
Minimum Fund Balance Policy

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

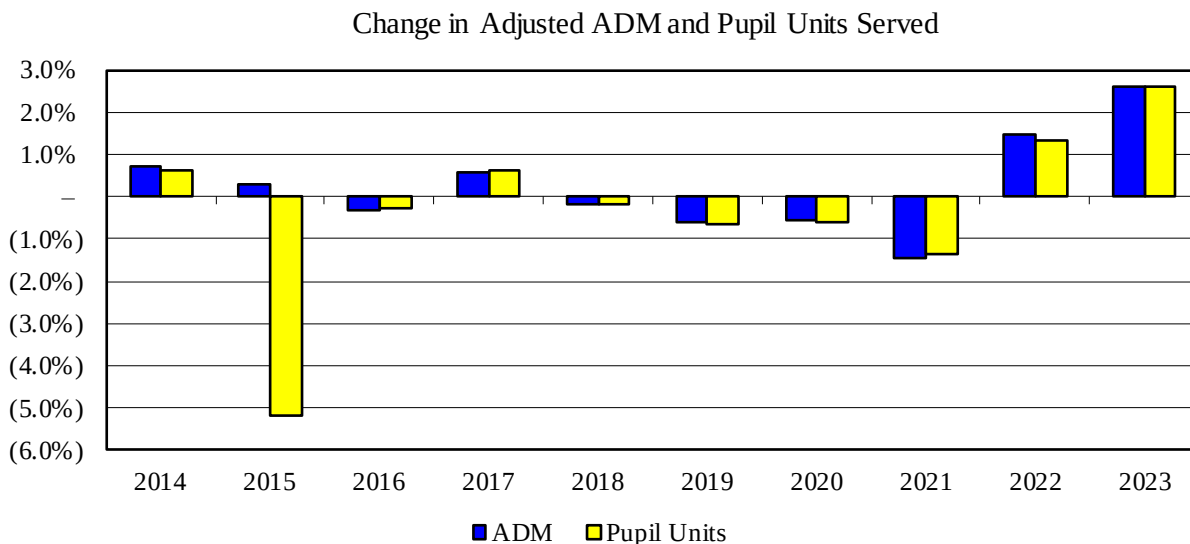
By policy, the District also maintains an additional 2.0 percent of the subsequent year's budgeted unassigned expenditures as a committed fund balance to provide adequate cash flow.

AVERAGE DAILY MEMBERSHIP (ADM) AND PUPIL UNITS

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



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



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

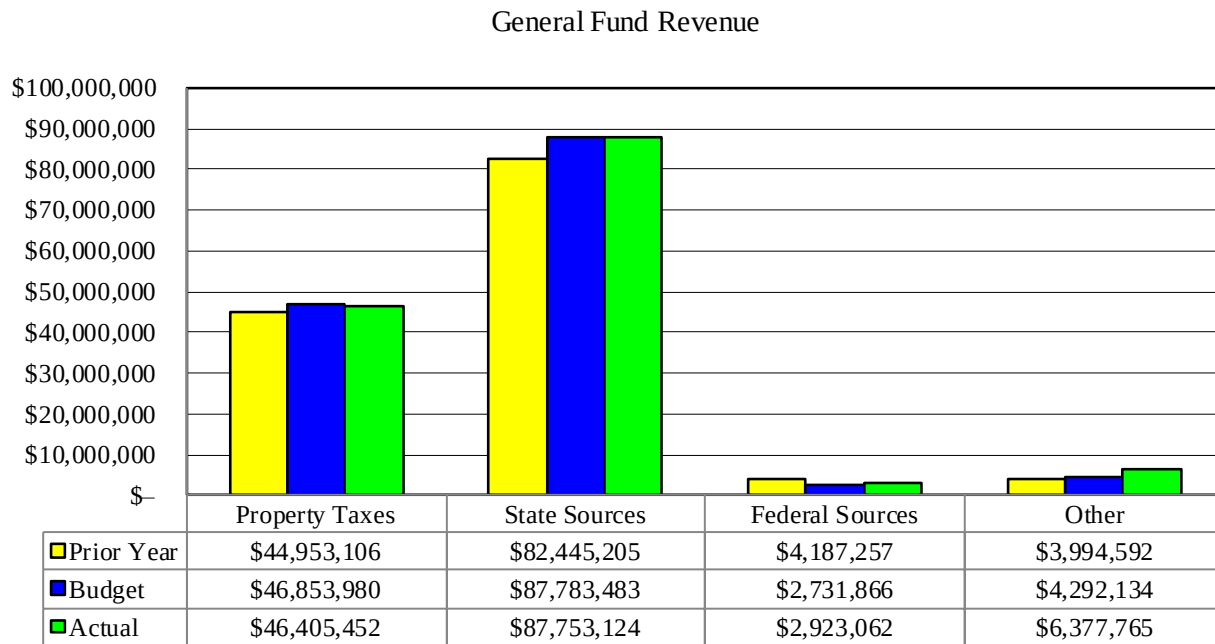
ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts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

Adjusted ADM served by the District increased 218 from the prior year to 8,582.

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

GENERAL FUND REVENUES

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

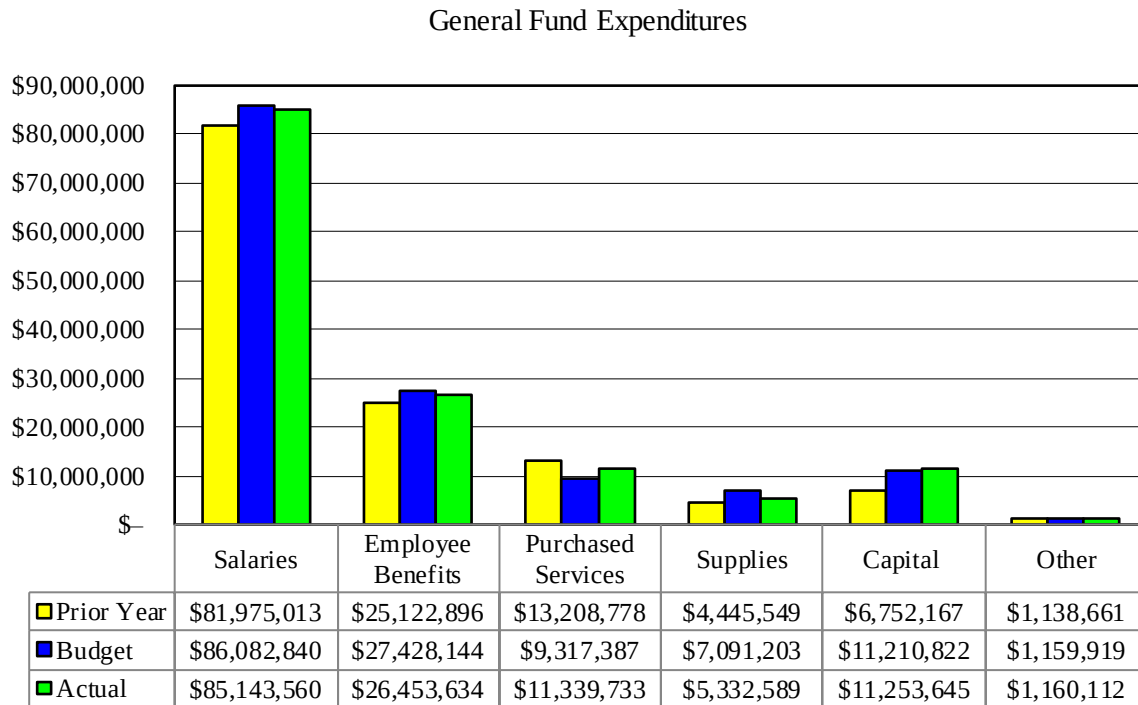


Total General Fund revenues were \$143,459,403 for the year ended June 30, 2023, which was \$1,797,940 (1.3 percent) over the final budget. Property tax revenue was under budget by \$448,528, mainly due to negative reemployment insurance levy adjustments recognized through the tax shift. Federal revenue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

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

GENERAL FUND EXPENDITURES

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

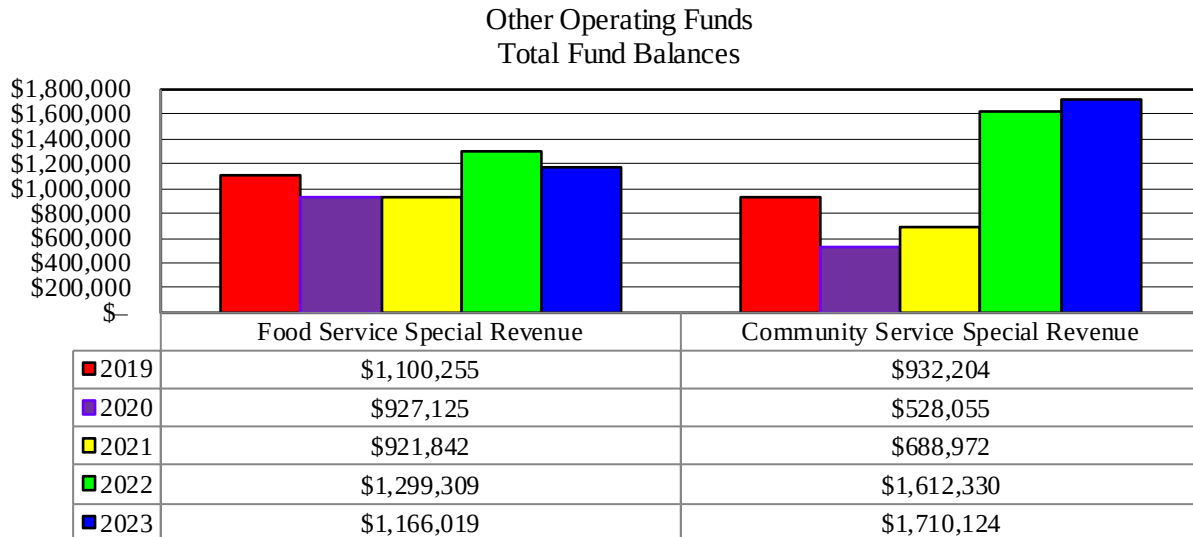


Total General Fund expenditures were \$140,683,273 for the year ended June 30, 2023, which was \$1,607,042 (1.1 percent) under the final budget. Personnel expenditures (salaries and benefits) were under budget by a combined \$1,913,790, mainly due to the District's inability to fill all budgeted positions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

Total General Fund expenditures were \$8,040,209 (6.1 percent) more than the prior year. Salaries and benefits were \$4,499,285 (4.2 percent) higher than last year, due to contractual wage increases and an increase in staffing to meet higher enrollment needs. Purchased services costs were \$1,869,045 lower than last year, primarily in the instructional support services and pupil support services. Capital outlay expenditures increased \$4,501,478 from the prior year, due to the District completing more maintenance projects than last year.

OTHER FUNDS OF THE DISTRICT

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



Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2023 with a fund balance decrease of \$133,290, compared to a budgeted decrease of \$99,522. Revenue was \$3,657,303, which is more than budget by \$106,104, mainly in federal sources. Expenditures of \$3,790,593 exceeded budget by \$139,872, mainly in purchased services and supplies. The ending fund balance of \$1,166,019 in this fund represents 30.8 percent of current year expenditures.

Community Service Special Revenue Fund

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

Capital Projects – Building Construction Fund

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

Debt Service Fund

The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. At June 30, 2023, this fund had a fund balance of \$3,453,905 available for future debt service needs.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

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

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

Total net position increased \$26,505,621 in fiscal 2023.

Net investment in capital assets, which increased by \$2,097,085, is typically determined by the relationship between the depreciation of capital assets and the repayment of the debt issued to construct or acquire the assets. The current year increase was also impacted by capital asset additions financed through tax levies or other non-debt related resources. Restricted net position increased \$3,287,652, mainly in amounts restricted for capital asset acquisition and community service. Unrestricted net position increased \$21,120,884, mainly due to the changes in the funding levels of the state-wide Public Employees Retirement Association and Teachers Retirement Association pension plans, as well as the District's single-employer pension and OPEB plans.

THIS PAGE INTENTIONALLY LEFT BLANK

ACCOUNTING AND AUDITING UPDATES

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

GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*

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

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

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

GASB Statement No. 101, *Compensated Absences*

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

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

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

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

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

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT SCHOOL DISTRICT NO. 273
EDINA, MINNESOTA

Special Purpose Audit Reports

Year Ended
June 30, 2023

THIS PAGE LEFT BLANK INTENTIONALLY

INDEPENDENT SCHOOL DISTRICT NO. 273

Federal Single Audit Reports
Year Ended June 30, 2023

Table of Contents

	Page
Schedule of Expenditures of Federal Awards	1
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	2–3
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	4–6
Independent Auditor's Report on Minnesota Legal Compliance	7–8
Schedule of Findings and Questioned Costs	9–10
Independent Auditor's Report on Uniform Financial Accounting and Reporting Standards Compliance Table	11–12
Uniform Financial Accounting and Reporting Standards Compliance Table	13–14

THIS PAGE LEFT BLANK INTENTIONALLY

INDEPENDENT SCHOOL DISTRICT NO. 273

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

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

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

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

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

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

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

THIS PAGE LEFT BLANK INTENTIONALLY

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 273, Edina, Minnesota (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 13, 2023.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

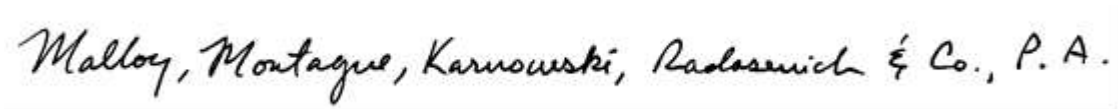
(continued)

REPORT ON COMPLIANCE AND OTHER MATTERS

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

PURPOSE OF THIS REPORT

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

A handwritten signature in black ink that reads "Malloy, Montague, Karnowski, Radosevich & Co., P.A." The signature is written in a cursive, flowing style.

Minneapolis, Minnesota
December 13, 2023



PRINCIPALS

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

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

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

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

OPINION ON EACH MAJOR FEDERAL PROGRAM

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

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

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

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

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

(continued)

RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

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

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

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

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

(continued)

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

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

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

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 13, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Minneapolis, Minnesota
December 13, 2023

THIS PAGE LEFT BLANK INTENTIONALLY



PRINCIPALS

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

INDEPENDENT AUDITOR'S REPORT

ON MINNESOTA LEGAL COMPLIANCE

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 273 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 13, 2023.

MINNESOTA LEGAL COMPLIANCE

In connection with our audit, we noted that the District failed to comply with provisions of the claims and disbursements section of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters as described in the Schedule of Findings and Questioned Costs as finding 2023-001. Also, in connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

DISTRICT'S RESPONSE TO FINDING

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

(continued)

PURPOSE OF THIS REPORT

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

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

Minneapolis, Minnesota
December 13, 2023

INDEPENDENT SCHOOL DISTRICT NO. 273

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

A. SUMMARY OF AUDIT RESULTS

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

Financial Statements

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

Internal control over financial reporting:

Material weakness(es) identified? Yes X No

Significant deficiencies identified? Yes X None reported

Noncompliance material to the financial statements noted? Yes X No

Federal Awards

Internal controls over major federal award programs:

Material weakness(es) identified? Yes X No

Significant deficiencies identified? Yes X None reported

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

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

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

Programs tested as major programs:

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

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

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

B. FINANCIAL STATEMENT FINDINGS

None.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

D. MINNESOTA LEGAL COMPLIANCE FINDINGS

2023-001 TIMELY PAYMENT OF CLAIMS

Criteria – Minnesota Statutes § 471.425.

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

Questioned Costs – Not applicable.

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

Repeat Finding – This is a current year finding.

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

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

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

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

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 273 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 13, 2023.

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

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

(continued)

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

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

Minneapolis, Minnesota
December 13, 2023

THIS PAGE LEFT BLANK INTENTIONALLY

INDEPENDENT SCHOOL DISTRICT NO. 273

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

		Audit	UFARS	Audit – UFARS
General Fund				
Total revenue		\$ 143,459,403	\$ 143,459,402	\$ 1
Total expenditures		\$ 140,683,273	\$ 140,683,273	\$ –
Nonspendable				
460	Nonspendable fund balance	\$ 392,982	\$ 392,982	\$ –
Restricted				
401	Student activities	\$ 35,787	\$ 35,787	\$ –
402	Scholarships	\$ –	\$ –	\$ –
403	Staff development	\$ –	\$ –	\$ –
407	Capital projects levy	\$ –	\$ –	\$ –
408	Cooperative revenue	\$ –	\$ –	\$ –
413	Projects funded by COP	\$ –	\$ –	\$ –
414	Operating debt	\$ –	\$ –	\$ –
416	Levy reduction	\$ –	\$ –	\$ –
417	Taconite building maintenance	\$ –	\$ –	\$ –
424	Operating capital	\$ 4,306,608	\$ 4,306,608	\$ –
426	\$25 taconite	\$ –	\$ –	\$ –
427	Disabled accessibility	\$ –	\$ –	\$ –
428	Learning and development	\$ –	\$ –	\$ –
434	Area learning center	\$ –	\$ –	\$ –
435	Contracted alternative programs	\$ –	\$ –	\$ –
436	State approved alternative program	\$ –	\$ –	\$ –
438	Gifted and talented	\$ –	\$ –	\$ –
440	Teacher development and evaluation	\$ –	\$ –	\$ –
441	Basic skills programs	\$ –	\$ –	\$ –
448	Achievement and integration	\$ –	\$ –	\$ –
449	Safe schools levy	\$ –	\$ –	\$ –
451	QZAB payments	\$ –	\$ –	\$ –
452	OPEB liability not in trust	\$ –	\$ –	\$ –
453	Unfunded severance and retirement levy	\$ –	\$ –	\$ –
459	Basic skills extended time	\$ –	\$ –	\$ –
467	Long-term facilities maintenance	\$ –	\$ –	\$ –
472	Medical Assistance	\$ –	\$ –	\$ –
464	Restricted fund balance	\$ –	\$ –	\$ –
475	Title VII – Impact Aid	\$ –	\$ –	\$ –
476	Payment in lieu of taxes	\$ –	\$ –	\$ –
Committed				
418	Committed for separation	\$ –	\$ –	\$ –
461	Committed fund balance	\$ 2,322,850	\$ 2,322,850	\$ –
Assigned				
462	Assigned fund balance	\$ 5,519,524	\$ 5,519,524	\$ –
Unassigned				
422	Unassigned fund balance	\$ 8,013,834	\$ 8,013,834	\$ –
Food Service				
Total revenue		\$ 3,657,303	\$ 3,657,303	\$ –
Total expenditures		\$ 3,790,593	\$ 3,790,593	\$ –
Nonspendable				
460	Nonspendable fund balance	\$ 67,961	\$ 67,961	\$ –
Restricted				
452	OPEB liability not in trust	\$ –	\$ –	\$ –
464	Restricted fund balance	\$ 1,098,058	\$ 1,098,057	\$ 1
Unassigned				
463	Unassigned fund balance	\$ –	\$ –	\$ –
Community Service				
Total revenue		\$ 10,882,451	\$ 10,882,451	\$ –
Total expenditures		\$ 10,784,657	\$ 10,784,657	\$ –
Nonspendable				
460	Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted				
426	\$25 taconite	\$ –	\$ –	\$ –
431	Community education	\$ 1,240,072	\$ 1,240,072	\$ –
432	ECFE	\$ 299,896	\$ 299,896	\$ –
440	Teacher development and evaluation	\$ –	\$ –	\$ –
444	School readiness	\$ 71,697	\$ 71,697	\$ –
447	Adult basic education	\$ –	\$ –	\$ –
452	OPEB liability not in trust	\$ –	\$ –	\$ –
464	Restricted fund balance	\$ 98,459	\$ 98,459	\$ –
Unassigned				
463	Unassigned fund balance	\$ –	\$ –	\$ –

INDEPENDENT SCHOOL DISTRICT NO. 273

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

		Audit	UFARS	Audit – UFARS
Building Construction				
Total revenue		\$ 682,856	\$ 682,857	\$ (1)
Total expenditures		\$ 19,054,076	\$ 19,054,075	\$ 1
Nonspendable				
460	Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted				
407	Capital projects levy	\$ –	\$ –	\$ –
413	Projects funded by COP	\$ 6,280,935	\$ 6,280,935	\$ –
467	Long-term facilities maintenance	\$ 8,545,571	\$ 8,545,571	\$ –
464	Restricted fund balance	\$ 1,485,807	\$ 1,485,807	\$ –
Unassigned				
463	Unassigned fund balance	\$ –	\$ –	\$ –
Debt Service				
Total revenue		\$ 15,060,647	\$ 15,060,647	\$ –
Total expenditures		\$ 15,234,125	\$ 15,234,126	\$ (1)
Nonspendable				
460	Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted				
425	Bond refundings	\$ –	\$ –	\$ –
433	Maximum effort loan	\$ –	\$ –	\$ –
451	QZAB payments	\$ –	\$ –	\$ –
467	Long-term facilities maintenance	\$ –	\$ –	\$ –
464	Restricted fund balance	\$ 3,453,905	\$ 3,453,905	\$ –
Unassigned				
463	Unassigned fund balance	\$ –	\$ –	\$ –
Trust				
Total revenue		\$ –	\$ –	\$ –
Total expenditures		\$ –	\$ –	\$ –
401	Student activities	\$ –	\$ –	\$ –
402	Scholarships	\$ –	\$ –	\$ –
422	Net position	\$ –	\$ –	\$ –
Custodial Fund				
Total revenue		\$ –	\$ –	\$ –
Total expenditures		\$ –	\$ –	\$ –
401	Student activities	\$ –	\$ –	\$ –
402	Scholarships	\$ –	\$ –	\$ –
448	Achievement and integration	\$ –	\$ –	\$ –
464	Restricted fund balance	\$ –	\$ –	\$ –
Internal Service				
Total revenue		\$ 858,609	\$ 858,609	\$ –
Total expenditures		\$ 887,654	\$ 887,654	\$ –
422	Net position	\$ 485,401	\$ 485,401	\$ –
OPEB Revocable Trust Fund				
Total revenue		\$ –	\$ –	\$ –
Total expenditures		\$ –	\$ –	\$ –
422	Net position	\$ –	\$ –	\$ –
OPEB Irrevocable Trust Fund				
Total revenue		\$ –	\$ –	\$ –
Total expenditures		\$ –	\$ –	\$ –
422	Net position	\$ –	\$ –	\$ –
OPEB Debt Service Fund				
Total revenue		\$ –	\$ –	\$ –
Total expenditures		\$ –	\$ –	\$ –
Nonspendable				
460	Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted				
425	Bond refundings	\$ –	\$ –	\$ –
464	Restricted fund balance	\$ –	\$ –	\$ –
Unassigned				
463	Unassigned fund balance	\$ –	\$ –	\$ –

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

THIS PAGE LEFT BLANK INTENTIONALLY

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



Board Meeting Date: 12/22/2023

Title: Fiscal Year 2025-2029 Financial Forecast and Assumptions

Type: Report

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

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

Recommendation:

N/A

Attachment(s):

1. Fiscal Year 2025-2029 Financial Forecast Memorandum

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

From: Mert Woodard, Director, Finance & Operations

Date: December 11, 2023

Subject: Fiscal Year 2025-2029 General Fund Forecast

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

Forecasting Methodology

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

Enrollment

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

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

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

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

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

Revenue

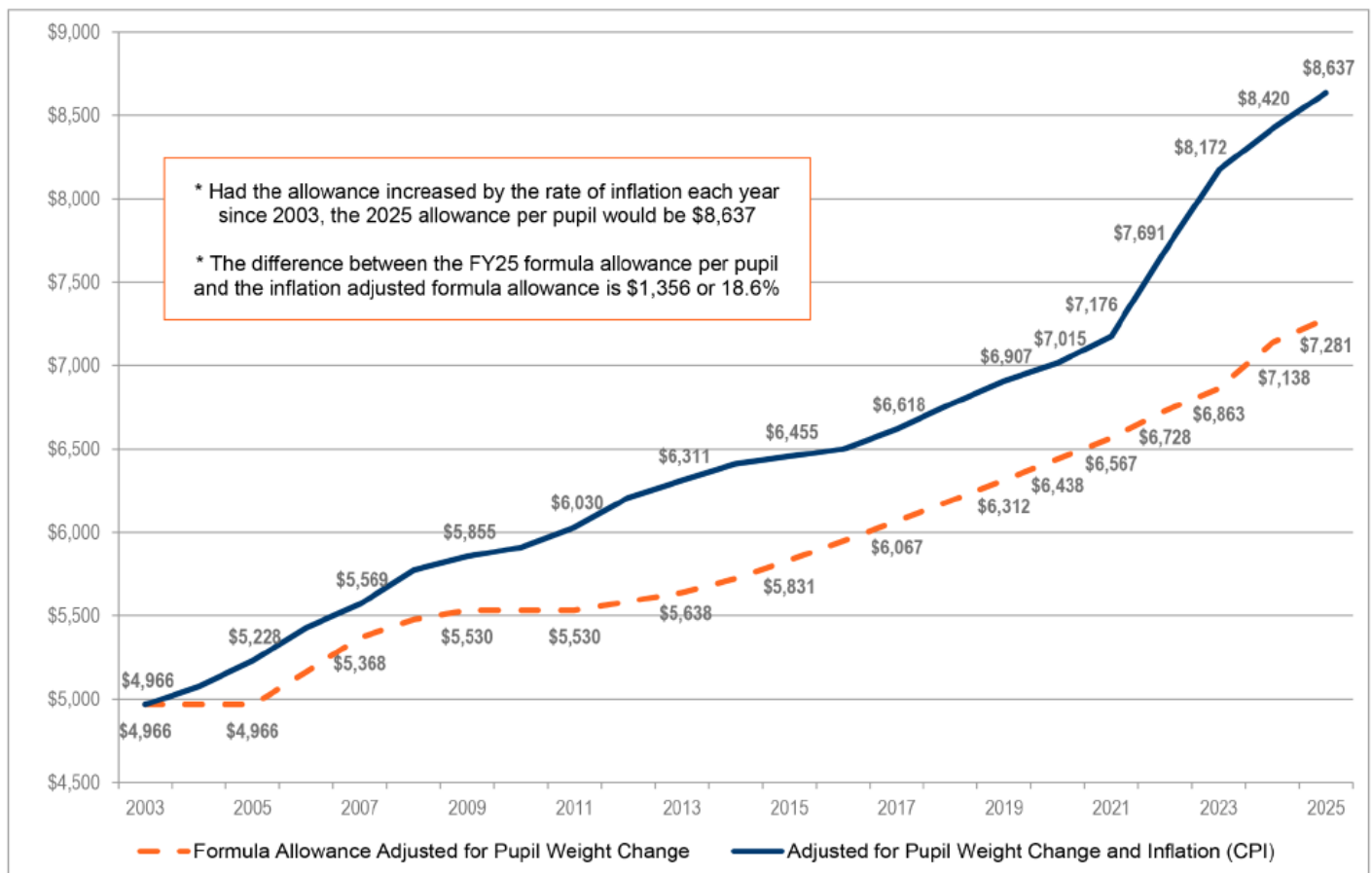
In the state of Minnesota the vast majority of a school district's revenue authority is determined by formulas defined in state statute, many of which are per pupil revenue authorities. Most of the general fund revenue for any public school district in the state of Minnesota, an estimated 43.3% for Edina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

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

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

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

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



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

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

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

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

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

Expenditures

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

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

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

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

Fund Balance Impact

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

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

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

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

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

Regards,

Mert Woodard
Director, Finance & Operations

GENERAL FUND FORECAST

**FOR FISCAL YEARS
2025-2029**

December 11, 2023

MERT WOODARD
Director of Finance & Operations

COST CONTAINMENT - 2023

- In the winter of 2023 the District went through cost containment measures in the amount of ~\$4,000,000
 - The District assumed 2.0% on the basic formula and NO other increases
- Reductions included: middle school licensed staff “right-sizing”, school site operating capital freeze, administrative staffing reductions, chargebacks to the special revenue funds, use of the tech levy for eligible expenditures, a return to pre-pandemic paraprofessional staffing, etc.

LEGISLATIVE SESSION - 2023

Revenue Category	Excess Over Assumptions
General Education Formula	\$1,291,597
Special Education Cross-Subsidy Aid	3,000,000
English Learner Revenue	239,940
Operating Capital	6,597
School Library Aid	150,780
Student Support Personnel Aid	111,751
Total Additional State Aid	\$4,800,665

REVENUE ASSUMPTIONS

2025-2029

- \$7,281 per APU on the basic education formula for FY2025 (+\$1.4M); 2.0% in all future years
- \$2,197 per APU in operating referendum for FY2025 (+\$860K); +~\$650K in all future years
- +\$1.04M in FY2025; tax base to increase on average 6.5% in all future years (+\$600K)
- Special education aid to remain flat; growth with expenditures, assumption of 3.0% from new FY2024 base (+\$400K)

EXPENDITURE ASSUMPTIONS

2025-2029

Category	2025	2026	2027	2028	2029
Licensed Salaries	3.74%	4.63%	3.53%	3.58%	3.74%
Non-Licensed Salaries	3.00%	2.50%	2.50%	2.50%	2.50%
Administrative Salaries	3.00%	2.50%	2.50%	2.50%	2.50%
Other Salaries	3.00%	2.50%	2.50%	2.50%	2.50%
Statutory Benefits	3.36%	3.36%	3.36%	3.36%	3.36%
Other Benefits	2.00%	2.00%	2.00%	2.00%	2.00%
Repairs and Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%
Purchased Services	3.00%	3.00%	3.00%	3.00%	3.00%
Supplies	5.00%	3.00%	3.00%	3.00%	3.00%
Capital Purchases/Leases	3.00%	3.00%	3.00%	3.00%	3.00%
Other Expenditures	3.00%	3.00%	3.00%	3.00%	3.00%
Transportation	3.40%	2.50%	2.50%	2.50%	2.50%
Utilities	10.00%	10.00%	10.00%	10.00%	10.00%
Liability Insurance	25.00%	15.00%	10.00%	5.00%	5.00%

FINANCIAL IMPACT

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

CONCLUSION & NEXT STEPS

- \$2,560,000 cost containment to achieve a 6.0% unassigned fund balance as of June 30, 2025
- Remember, forecasts are not reality...yet
- BRRRG
- Future Board meetings

VII. **Leadership Updates**

VIII. **Adjournment**