Regular Meeting

Monday, December 8, 2025 7:00 PM
ECC Room 349, 5701 Normandale Road, Edina, MN 55424

I. **Determination of Quorum and Call to Order**

II. **Approval of Agenda**

School Board Regular Meeting
Monday, December 8, 2025; 7:00 PM
ECC Room 349

I. Determination of Quorum and Call to Order

II. Approval of Agenda

III. Excellence in Action

Meeting Recessed

- **Truth in Taxation Public Hearing**
  Presenter: Mert Woodard, Director of Finance and Operations

Meeting Resumed

IV. Hearing from Members of the Public

V. Consent Agenda

A. Minutes: *November 10 work session and regular meeting; November 18 work session*
B. Personnel Recommendations
C. Check Register - November 2025
D. Electronic Fund Transfers - November 2025
E. Gifts and Bequests - November 2025
F. Facility Rental Fees - Fiscal Year 2027
G. Kids Club Fees - Fiscal Year 2027
H. Board Holiday Letter

VI. Discussion

A. Legislative Action Committee (LAC) Update and Platform Discussion
Description: The School Board approved board goals for the 2025-26 school year that include legislative advocacy as a priority. This work aligns with advocacy priorities outlined in the district's strategic plan.
Presenter(s): Dan Arom, Chair, Legislative Action Committee; and Michael Birdman, Board Member

B. Audited Financial Statements – Fiscal Year Ended June 30, 2025

NOTE: School Board members may participate by interactive technology as permitted by Minnesota Statute 13D.02

Description: Pursuant to state statute, each public school district in Minnesota must, by December 31 of each year, 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, 2025, was performed by audit firm LB Carlson.
Presenter(s): Mert Woodard, Director of Finance and Operations; and Bill Lauer, CPA (LB Carlson)

C. International Travel Proposed Change to the Approval Process
Description: In alignment with Edina School Board Policy 538, all international travel experiences require formal approval by the School Board. Over the past three years, the Board and administration have strengthened the approval process through the adoption of a comprehensive pre-approval checklist and multi-level review system. This process is completed prior to any item coming to the Board and requires documented sign-off by the travel experience lead, the building administrator, the Director of Teaching and Learning, and the Superintendent.
Presenter(s): Jody De St. Hubert, Director of Teaching and Learning

D. 2026-2027 Courses General Add / Change Recommendations
Description: As part of our continuous improvement efforts, each year the Teaching and Learning department brings forth proposals for new courses and recommendations for changes to courses for School Board review. These proposals and recommendations are generated by district and building staff, reviewed and refined through a collaborative process and presented to the school board for discussion and approval.
Presenter(s): Jody De St. Hubert, Director of Teaching and Learning; Bethany Van Osdel, Assistant Director of Teaching and Learning; and Mark Carlson, K-12 Science and Mathematics Coordinator

E. Concord Flood Risk Reduction Infrastructure Project Update
Description: The District administration continues to evaluate the City of Edina's request to construct a regional stormwater retention facility on the South View/Concord campus (McCarthy Field).
Presenter(s): Mert Woodard, Director of Finance and Operations

F. Policy Review *(305)*
Description: This policy was reviewed with an eye toward clarity and alignment with District practice and state and federal statutes.
Presenter(s): Board Policy Committee

VII. Action

A. Audited Financial Statements & Assigned Fund Balances – Fiscal Year Ended June 30, 2025
Description: Pursuant to state statute, each public school district in Minnesota must, by December 31 of each year, submit to the Minnesota Department of Education and to the Office of the State Auditor audited financial statements for the preceding fiscal year.

Presenter(s): Mert Woodard, Director of Finance and Operations
Recommendation: Accept and approve the audit reports and approve the District administration's recommended General Fund assigned fund balances.

B. Certification of Property Taxes Payable in 2026
Description: The District administration recommends the certification of property taxes payable in 2026 in the amount of $79,360,186.67. This amount represents a $3,412,020.90 increase or 4.49%, over taxes payable in 2025, while the taxable market value of properties within the District's boundaries have grown by an estimated 2.58%.
Presenter(s): Mert Woodard, Director of Finance and Operations
Recommendation: Approve and certify the maximum allowable levy amount of $75,948,165.77 and authorize the Board Clerk to execute the final 2026 property tax levy for Independent School District No. 273 before submission to the Hennepin County Auditor and Minnesota Department of Education.

C. City of Edina Request – TIF District Extension
Description: The City of Edina is requesting District consent to apply 2025 special legislation that extends two existing Tax Increment Financing (TIF) districts: 70th & France and 72nd & France #2. State law requires both the District and Hennepin County to consent before the City can do so. The intent is to add TIF years needed to complete key public infrastructure and support redevelopment that has been financially stalled in the current market.
Presenter(s): Mert Woodard, Director of Finance & Operations
Recommendation: Accept the City's request to extend the two tax increment financing districts and authorize the Chair and Clerk to sign a resolution achieving that outcome.

D. 2025-2027 Data Metrics Plan Board Update
Description: The Edina Public Schools 2025–2027 Data Metrics Plan represents the next phase of the district's Comprehensive Assessment System. This system guides how data are collected, analyzed, and applied to align district initiatives with the 2020–2030 Strategic Plan and to drive continuous system-level improvement. Through the creation and implementation of the Data Metrics Plan, Edina Public Schools continues its commitment to each and every student.
Presenter(s): Jody De St. Hubert, Director of Teaching & Learning; and Greg Guswiler, Teaching & Learning Data Programming Analyst and Coordinator
Recommendation: Approve the 2025-2027 Edina Data Metrics Plan.

E. Proposed 2025-2027 Education Minnesota/Edina Collective Bargaining Agreement
Description: The School District's teachers have ratified a tentative agreement for a two-year contract effective July 1, 2025 through June 30, 2027.
Presenter(s): Sonya Sailer, Executive Director of Human Resources; and Mert Woodard, Director of Finance and Operations
Recommendation: Approve the proposed 2025-2027 EM/E collective bargaining agreement.

F. Policy Review – Quick *(622, 913)*
Description: These policies were reviewed with an eye toward clarity and alignment with District practice and state and federal statutes. There are minimal to no changes.
Presenter(s): Board Policy Committee
Recommendation: Accept the revised policies as presented.

G. Policy Review *(911)*
Description: These policies were reviewed with an eye toward clarity and alignment with District practice and state and federal statutes.
Presenter(s): Board Policy Committee
Recommendation: Accept the revised policies as presented.

VIII. Leadership and Committee Updates

IX. Superintendent Updates

X. Adjournment

XI. Information

A. Investment Summary - November 2025
B. Expenditure Summary - November 2025
C. Enrollment Mobility - November 2025

NOTE: School Board members may participate by interactive technology as permitted by Minnesota Statute 13D.02

III. **Excellence in Action**

IV. **Public Hearing**

IV.A. Truth in Taxation

Board Meeting Date: 12/8/2025

Title: Truth In Taxation – Taxes Payable In 2026

Type: Public Hearing

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

Background: Jurisdictions with taxing authority, including school districts, are required to meet Truth in Taxation requirements for taxes payable in 2026. While school districts are no longer required to hold a separate Truth in Taxation hearing, they are required to discuss taxes payable in 2026 and the current year budget at a regularly scheduled board meeting.

The Truth in Taxation requirements include:

- On or before September 30th, each school district must adopt a preliminary levy for the subsequent calendar year;
- The country auditor mails parcel specific tax notices to each property owner in the district's boundaries;
- The school district is required to discuss the 2026 levy and current fiscal year budget;
- The public is given time to speak about property taxes or the budget.
- The school board must adopt a final levy by December 31st.

Recommendation: There is no recommended action.

Desired Outcomes from the Board: N/A

Attachment(s):

1. Truth In Taxation – Taxes Payable In 2026

Edina Public Schools

December 8, 2025

Truth in Taxation: Taxes Payable in 2026

Today's Agenda/Topics

1. Education Funding in Minnesota
2. District Budget - Fiscal Year 2026
3. Taxes Payable in 2026
4. Public Comment

State Regulated Funding

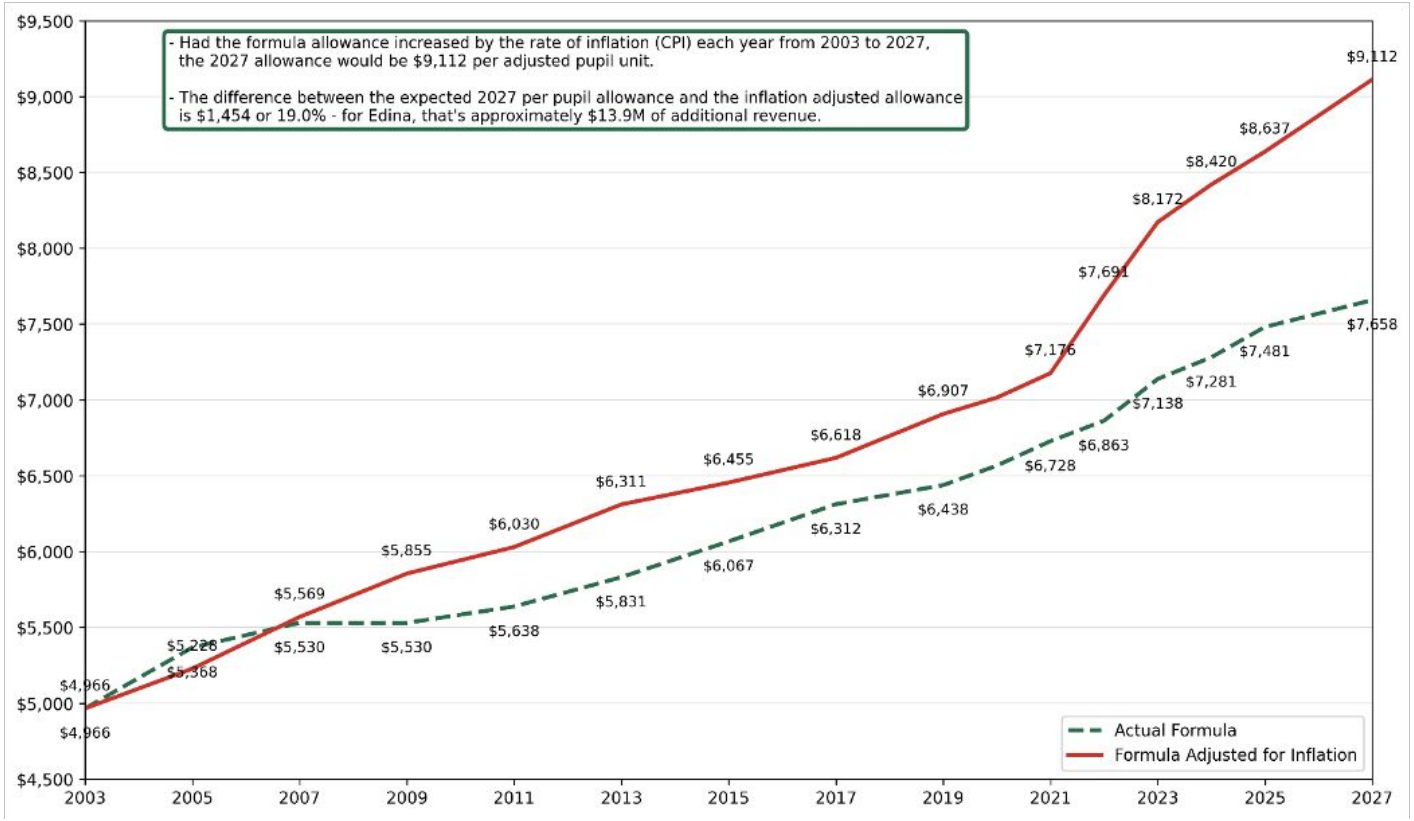
The State of Minnesota regulates all major funding for public school districts:

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

Basic Education Formula

- Primary funding source for all public school districts in the state:
  - Revenue = Formula Allowance x Pupil Units
- For fiscal year 2025-26, an increase of 2.74% or $200 per pupil unit over 2024-25.
- Over the last 20 years, the formula allowance has significantly lagged behind inflation.
- The State Legislature agreed to tie future formula increases to inflation beginning with 2025-26, with a floor of 2.00% and cap of 3.00% (2026-27 increase of 2.37%).

Basic Education Formula Adjusted for Inflation

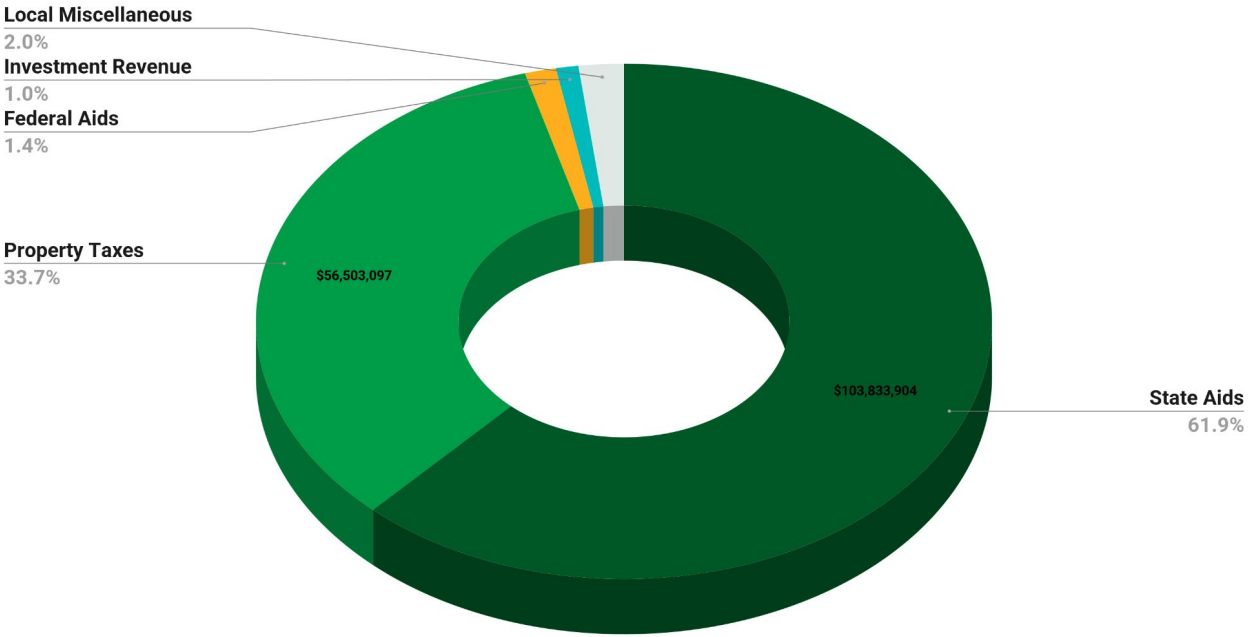


Current Budget - Fiscal Year 2026

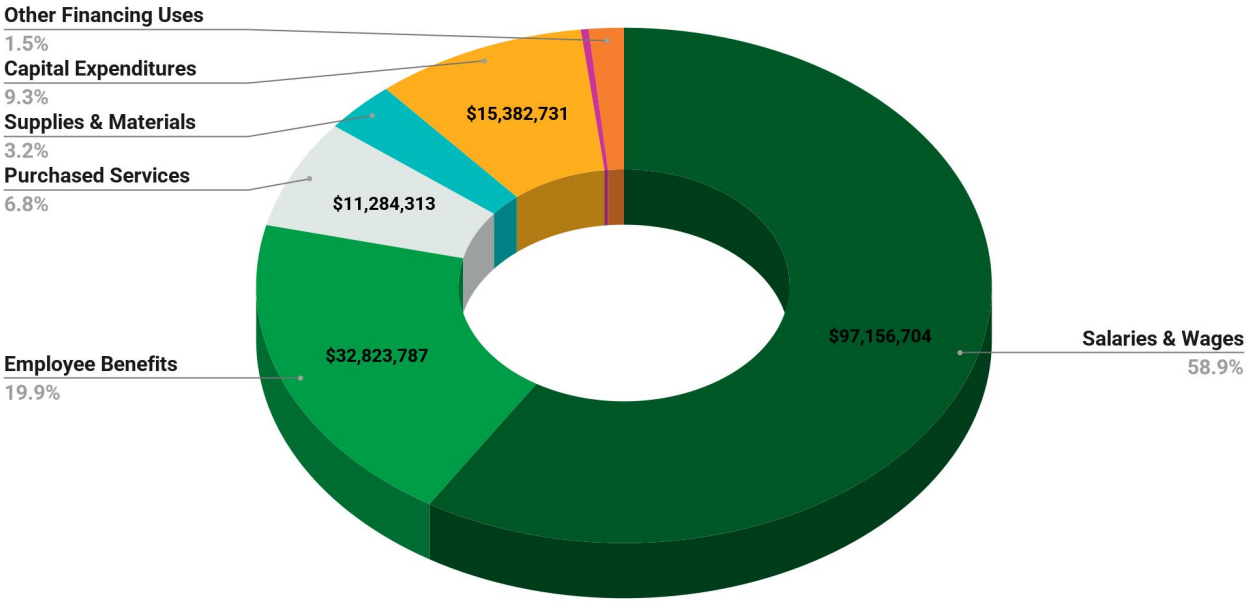
Governmental Funds

Fund	Revenues		Expenditures	
	Amount	% of Total	Amount	% of Total
General	$167,614,828	80.74%	$165,031,168	78.87%
Food Service	5,265,078	2.54%	5,058,082	2.42%
Community Service	13,772,932	6.63%	13,299,050	6.36%
Building Construction	2,836,805	1.37%	8,208,672	3.92%
Debt Service	18,113,179	8.72%	17,636,304	8.43%
	$207,602,822	**100.00%**	**$209,233,276**	**100.00%**

Revenue Sources



Expenditure Types



Taxes Payable In 2026

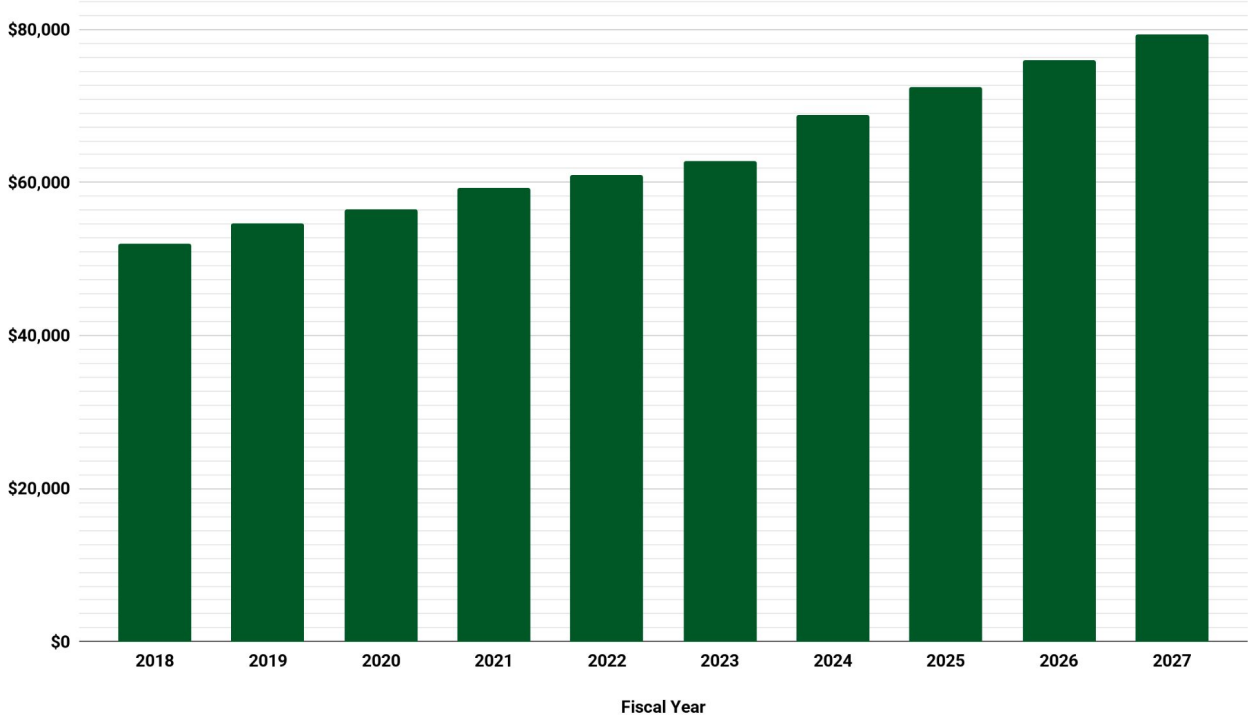
Fund	Taxes Payable		Change	
	2025	2026	$	%
General	$56,503,096	$59,021,568	$2,518,472	4.46%
Community Service	1,535,903	1,402,700	-133,203	-8.67%
Debt Service	17,909,166	18,935,919	1,026,753	5.73%
Total Levy	**$75,948,165**	**$79,360,187**	**$3,412,022**	**4.49%**

Major Levy Changes

Fund	Taxes Payable		Change	
	2025	2026	$	%
Operating Referendum	21,447,478	22,365,887	918,409	4.28%
Capital Projects Levy	9,184,594	9,470,865	286,271	3.12%
OPEB*	1,707,072	1,865,010	157,938	9.25%
LTFM**	9,997,582	10,799,019	801,437	8.02%
Debt Service - Voter Approved	6,997,054	11,091,098	4,094,044	58.51%
Debt Service - LTFM	11,011,043	8,043,473	-2,967,570	-26.95%

**Other Post-Employment Benefits*
***Long-Term Facilities Maintenance*

Levy History



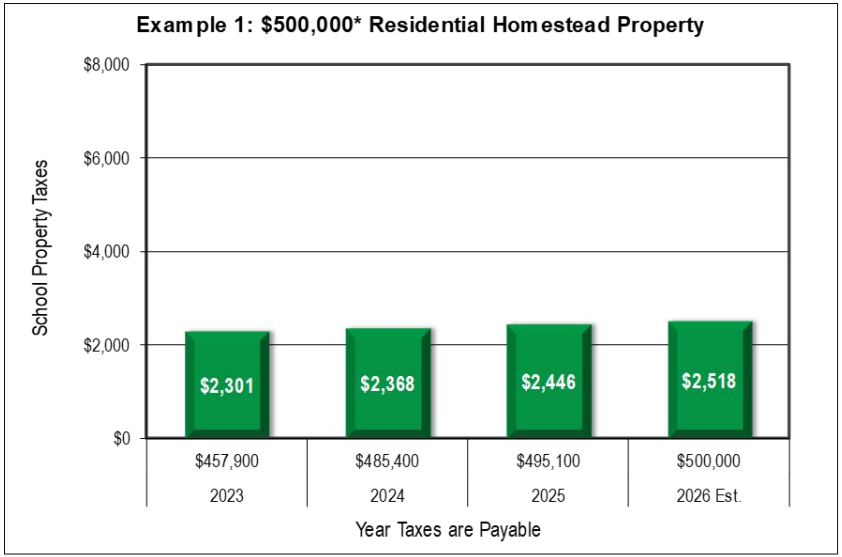
Property Owner Tax Impact

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

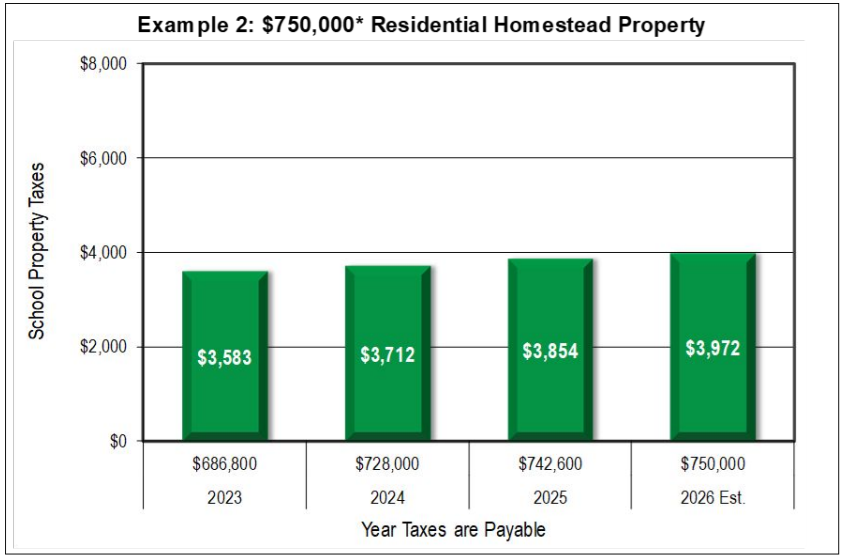
- Changes in the value of individual property
- Changes in total value of all property within the district
- Changes to the total amounts levied by the district, the city, and the county
- Changes to state funding formulas or voter approved levies

Estimated Changes in School Property Taxes - 2023-2026

Based on 9.2% Cumulative Changes in Property Value



* Estimated market value for taxes payable in 2026. Taxes are calculated based on changes in market value of 6.0% from 2023 to 2024, 2.0% from 2024 to 2025 and 1.0% from 2025 to 2026.



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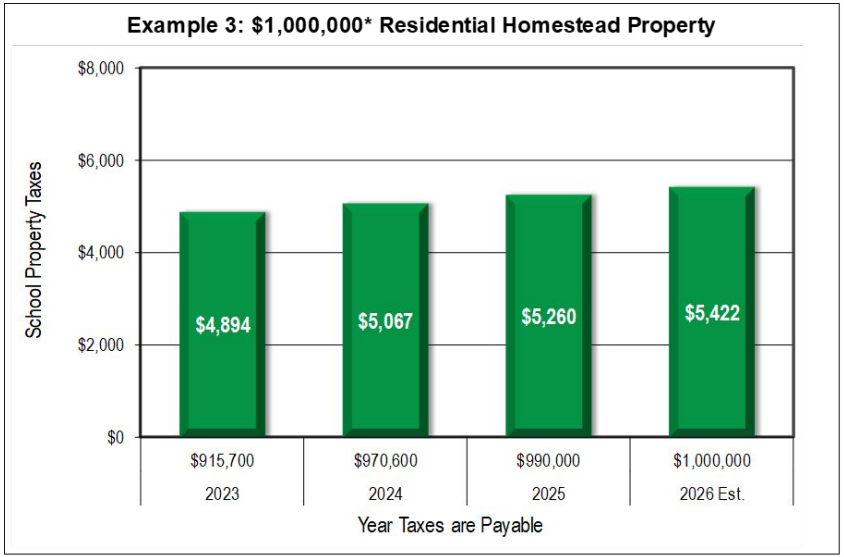
Estimated Changes in School Property Taxes - 2023-2026

Based on 9.2% Cumulative Changes in Property Value



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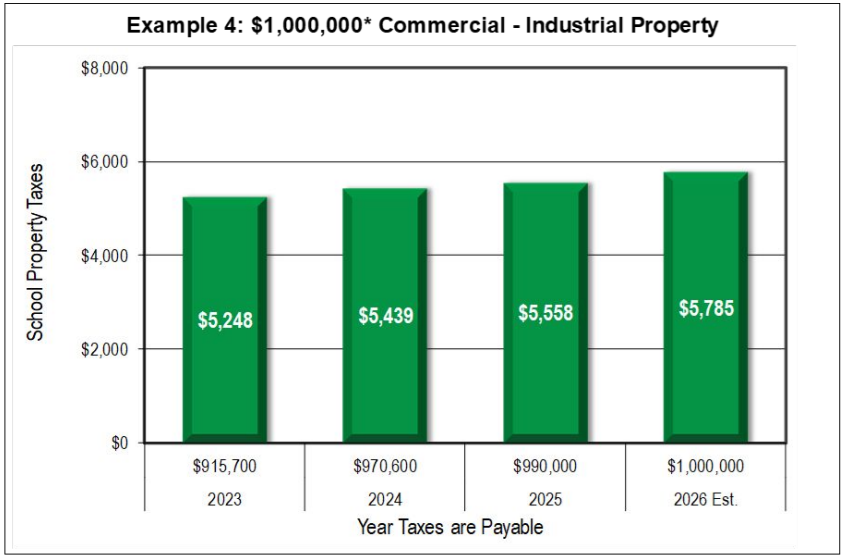

* Estimated market value for taxes payable in 2026. Taxes are calculated based on changes in market value of 6.0% from 2023 to 2024, 2.0% from 2024 to 2025 and 1.0% from 2025 to 2026.

Next Steps

- Final certification of levy on December 8, 2025
- First collection of tax settlements in May 2026
- Final collections of tax settlements in December 2026

Public Comment

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

VI. **Consent**

VI.A. Minutes: *November 10 work session and regular meeting; November 18 work session*

INDEPENDENT SCHOOL DISTRICT 273
OFFICIAL MINUTES OF THE WORK SESSION OF NOVEMBER 10, 2025

WORK SESSION
5:00 PM

Edina Community Center
ECC 350
and Virtual

SCHOOL BOARD MEMBERS PRESENT:

Ms. Erica Allenburg (virtual - travel)
Mr. Dan Arom
Ms. Cheryl Barry
Mr. Michael Birdman
Ms. Karen Gabler
Ms. Jennifer Huwe
Mr. Elliot Mann

ABSENT:

PRESIDING OFFICER: Chair Karen Gabler

5:01 PM - 5:59 PM

ADMINISTRATIVE STAFF PRESENT:

Dr. Daniel Bittman, Superintendent
Nate Swenson, Assistant Superintendent
Jody De St. Hubert, Director of Teaching and Learning
Dr. Anne Marie Leland, Director of Community Education and Strategic Partnerships
Jody Remsing, Director of Student Support Services
Sonya Sailer, Executive Director of Human Resources
Mert Woodard, Director of Finance and Operations

CERTIFIED CORRECT:

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Ms. Karen Gabler, Chair

CERTIFIED CORRECT:

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Ms. Cheryl Barry, Clerk

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(Official Publication)
MINUTES OF THE WORK SESSION
OF THE SCHOOL BOARD DISTRICT 273 EDINA, MINNESOTA
NOVEMBER 10, 2025

5:01 PM Chair Gabler called to order the work session of the School Board. Members present: Allenburg (virtual - travel), Arom, Barry, Birdman (arrived at 5:03 PM), Gabler, Huwe, Mann. Staff present: Bittman, Swenson, De St. Hubert, Leland, Remsing, Sailer, Woodard.

APPROVAL OF AGENDA

DISCUSSION

A. Legislative Action Committee (LAC) Update
B. Middle School Placement of Spanish Dual Language (SDL) Program

LEADERSHIP AND COMMITTEE UPDATES

SUPERINTENDENT UPDATES

ADJOURNMENT

The meeting was adjourned at 5:59 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. Karen Gabler, Chair Ms. Cheryl Barry, Clerk

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OFFICIAL MINUTES OF SCHOOL BOARD'S
NOVEMBER 10, 2025 WORK SESSION

5:01 PM Chair Gabler called to order the work session of the School Board. Members present: Allenburg (virtual - travel), Arom, Barry, Birdman (arrived at 5:03 PM), Gabler, Huwe, Mann. Staff present: Bittman, Swenson, De St. Hubert, Leland, Remsing, Sailer, Woodard.

APPROVAL OF AGENDA

Member Arom moved and Member Mann seconded to approve the agenda. All members voted Aye by roll call. The motion passed unanimously.

DISCUSSION

Legislative Action Committee (LAC) Update: Overview of the committee's priorities and legislative focus areas.

Middle School Placement of Spanish Dual Language (SDL) Program: Update on the process and progress related to identifying middle schools for the expansion of the SDL program.

SUPERINTENDENT UPDATES

Dr. Bittman commented about the end of the fall season for some sports, and the upcoming plays and concerts – so much to celebrate.

ADJOURNMENT

At 5:59 PM, Member Birdman moved, and Member Arom seconded to adjourn the meeting. All members voted Aye by roll call. The motion passed unanimously.

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INDEPENDENT SCHOOL DISTRICT 273
OFFICIAL MINUTES OF THE REGULAR MEETING OF NOVEMBER 10, 2025

REGULAR MEETING
7:00 PM

Edina Community Center Room 349
5701 Normandale Road, Edina

SCHOOL BOARD MEMBERS PRESENT:

Mr. Dan Arom
Ms. Cheryl Barry
Mr. Michael Birdman
Ms. Karen Gabler
Ms. Jennifer Huwe
Mr. Elliot Mann

ABSENT:

Ms. Erica Allenburg

PRESIDING OFFICER: Chair Karen Gabler

7:00 PM - 8:28 PM

ADMINISTRATIVE STAFF PRESENT:

Dr. Daniel Bittman, Superintendent
Nate Swenson, Assistant Superintendent
Dr. 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
Jody Remsing, Director of Student Support Services
Sonya Sailer, Executive Director of Human Resources
Mert Woodard, Director of Finance and Operations

Greg Guswiler, Teaching & Learning Data Programming Analyst and Coordinator

CERTIFIED CORRECT:

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Ms. Karen Gabler, Chair

CERTIFIED CORRECT:

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Ms. Cheryl Barry, Clerk

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(Official Publication)
MINUTES OF THE REGULAR MEETING OF THE SCHOOL BOARD
DISTRICT 273 EDINA, MINNESOTA NOVEMBER 10, 2025

7:00 PM Chair Gabler called to order the regular meeting of the School Board. Members present: Arom, Barry, Birdman, Gabler, Huwe, Mann. Staff present: Bittman, Swenson, Becquer, De St. Hubert, Edwards, Leland, Remsing, Sailer, Woodard; Guswiler.

APPROVAL OF AGENDA

EXCELLENCE IN ACTION

HEARING FROM MEMBERS OF THE PUBLIC

CONSENT

A. Minutes: *October 13 work session and regular meeting; October 14 special meeting; October 21 work session*
B. Personnel Recommendations
C. Check Register - October 2025
D. Electronic Fund Transfers - October 2025
E. Gifts and Bequests – October 2025
F. Assurance of Compliance
G. Valley View Lighting Replacement Project Bids
H. Commendation of National Merit Scholarship Program Honorees

DISCUSSION

A. Curriculum Implementation Update
B. 2023-2025 Data Metrics Plan Board Update
C. 2025-2027 Data Metrics Plan Board Update
D. Comprehensive Achievement and Civic Readiness (CACR)
E. Middle School Placement of Spanish Dual Language (SDL) Program
F. Policy Review *(911)*

ACTION

A. Authority to Issue General Obligation Refunding Bonds – Series 2025A
B. Proposed 2025-2027 Health Service Associate Collective Bargaining Agreement
C. Policy Quick Review *(513, 519, 601, 620, 625, 627, 713, 905)*
D. Policy Review *(602, 606.5, 624, 903)*

LEADERSHIP AND COMMITTEE UPDATES

SUPERINTENDENT UPDATES

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INFORMATION

A. Enrollment Mobility - October 2025
B. Investment Summary - September 2025
C. Expenditure Summary - September 2025

ADJOURNMENT

The meeting adjourned at 8:28 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. Karen Gabler, Chair

Ms. Cheryl Barry, Clerk

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OFFICIAL MINUTES OF SCHOOL BOARD'S
NOVEMBER 10, 2025 REGULAR MEETING

7:00 PM Chair Gabler called to order the regular meeting of the School Board. Members present: Arom, Barry, Birdman, Gabler, Huwe, Mann. Staff present: Bittman, Swenson, Becquer, De St. Hubert, Edwards, Leland, Remsing, Sailer, Woodard; Guswiler.

APPROVAL OF AGENDA

Member Mann moved and Member Arom seconded to approve the agenda. All members voted Aye. The motion passed unanimously.

EXCELLENCE IN ACTION

Excellence In Action Edina High School student council members who shared about their Human Centered Design Team which is creating new marketing opportunities to retain and recruit incoming freshmen.

CONSENT

Member Mann moved and Member Arom seconded to approve the consent agenda. All members voted Aye. The motion passed unanimously.

The resolutions were:

A. Minutes: *October 13 work session and regular meeting; October 14 special meeting; October 21 work session*
B. Personnel Recommendations
C. Check Register - October 2025
D. Electronic Fund Transfers - October 2025
E. Gifts and Bequests – October 2025
F. Assurance of Compliance
G. Valley View Lighting Replacement Project Bids
H. Commendation of National Merit Scholarship Program Honorees

DISCUSSION

Curriculum Implementation Update: Overview of the curriculum review process and highlights of where Science, Language Arts, and Social Studies are in the process.

2023-2025 Data Metrics Plan Board Update: Overview of the 2023-2025 data metrics plan that was approved by the school board in the spring of 2023.

2025-2027 Data Metrics Plan Board Update: Overview of the 2025–2027 data metrics plan which represents the next phase of the district's comprehensive assessment system.

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Comprehensive Achievement and Civic Readiness (CACR): Review of information shared at the October 23 public hearing on CACR and Achievement and Integration, update on 2023-2025 CACR goals, and introduction of new 2025-2027 goals.

Middle School Placement of Spanish Dual Language (SDL) Program: Update on the process and progress related to identifying middle schools for the expansion of the SDL program.

Policy Review (911): Policy Committee members presented the following policy for discussion.

- Policy 911 District Volunteers

ACTION

Authority to Issue General Obligation Refunding Bonds – Series 2025A: Member Birdman moved and Member Mann seconded to approve the motion. All members voted Aye. The motion passed unanimously.

Proposed 2025-2027 Health Service Associate Collective Bargaining Agreement: Member Mann moved and Member Huwe seconded to approve the motion. All members voted Aye. The motion passed unanimously.

Policy Quick Review (513, 519, 601, 620, 625, 627, 713, and 905): Member Birdman moved and Member Mann seconded to approve the motion. All members voted Aye. The motion passed unanimously.

- Policy 513 Student Promotion, Acceleration, Retention, and Early Kindergarten Admission
- Policy 519 Interviews of Students by Outside Agencies
- Policy 601 Educational Competencies, Academic Standards, and Instructional Curriculum
- Policy 620 Receiving Course Credit for Learning
- Policy 625 Addition/Deletion of Interscholastic Athletic Programs
- Policy 627 Athletics, Fine Arts, and Activities – Participation and Academic Eligibility
- Policy 713 Student Transportation
- Policy 905 Advertising

Policy Review (602, 606.5, 624, 903): Member Mann moved and Member Arom seconded to approve the motion. All members voted Aye. The motion passed unanimously.

- Policy 602 Organization of the School Calendar and School Day
- Policy 606.5 Library Materials
- Policy 624 Online Learning Options
- Policy 903 Visitors to School District Buildings and Property

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LEADERSHIP AND COMMITTEE UPDATES

Member Arom shared about the Legislative Action Committee's breakfast on January 23, 2026. More information to come.

Chair Gabler reminded all stakeholders to fill out the survey related to the superintendent search. She also mentioned that the coach of the mountain bike team was named coach of the year.

SUPERINTENDENT UPDATES

Dr. Bittman shared about the end of the fall athletic season, the art on display in the board room, and the upcoming National Merit Reception..

ADJOURNMENT

At 8:28 PM, Member Mann moved, and Member Arom seconded to adjourn the meeting. All members voted Aye. The motion passed unanimously.

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INDEPENDENT SCHOOL DISTRICT 273
OFFICIAL MINUTES OF THE WORK SESSION OF NOVEMBER 18, 2025

WORK SESSION
5:00 PM

Edina Community Center
ECC 350

SCHOOL BOARD MEMBERS PRESENT:

Ms. Erica Allenburg
Ms. Cheryl Barry
Mr. Michael Birdman
Ms. Karen Gabler
Ms. Jennifer Huwe
Mr. Elliot Mann

ABSENT:

Mr. Dan Arom

PRESIDING OFFICER: Chair Karen Gabler

5:00 PM - 5:47 PM

ADMINISTRATIVE STAFF PRESENT:

Dr. Daniel Bittman, Superintendent
Nate Swenson, Assistant Superintendent
Jody De St. Hubert, Director of Teaching and Learning
Sonya Sailer, Executive Director of Human Resources
Mert Woodard, Director of Finance and Operations

CERTIFIED CORRECT:

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Ms. Karen Gabler, Chair

CERTIFIED CORRECT:

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Ms. Cheryl Barry, Clerk

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(Official Publication)
MINUTES OF THE WORK SESSION
OF THE SCHOOL BOARD DISTRICT 273 EDINA, MINNESOTA
NOVEMBER 18, 2025

5:00 PM Chair Gabler called to order the work session of the School Board. Members present: Allenburg, Barry, Birdman, Gabler, Huwe, Mann. Staff present: Bittman, Swenson, De St. Hubert, Sailer, Woodard.

APPROVAL OF AGENDA

DISCUSSION

A. 2026-2027 Courses General Add/Change Recommendations

LEADERSHIP AND COMMITTEE UPDATES

SUPERINTENDENT UPDATES

ADJOURNMENT

The meeting was adjourned at 5:47 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. Karen Gabler, Chair Ms. Cheryl Barry, Clerk

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OFFICIAL MINUTES OF SCHOOL BOARD'S
NOVEMBER 18, 2025 WORK SESSION

5:00 PM Chair Gabler called to order the work session of the School Board. Members present: Allenburg, Barry, Birdman, Gabler, Huwe, Mann. Staff present: Bittman, Swenson, De St. Hubert, Sailer, Woodard.

APPROVAL OF AGENDA

Member Mann moved and Member Allenburg seconded to approve the agenda. All members voted Aye. The motion passed unanimously.

DISCUSSION

2026-2027 Courses General Add/Change Recommendations: Overview of proposals and recommendations for new courses.

LEADERSHIP AND COMMITTEE UPDATES

Chair Gabler shared information on a number of topics:

- an update on the superintendent search: the survey closes tomorrow (11/19) and the board is expecting a report from Barb Dorn at the December 8 special meeting
- upcoming discussion of roles and committee assignments for 2026
- holiday letter to all staff, and treats
- mid-year superintendent evaluation

SUPERINTENDENT UPDATES

Dr. Bittman expressed excitement for the boys soccer team and girls swim and dive teams championships, and the upcoming football tournament. He also reminded people that the holidays aren't happy times for everyone - there are resources available for staff.

ADJOURNMENT

At 5:47 PM, Member Mann moved, and Member Barry seconded to adjourn the meeting. All members voted Aye by roll call. The motion passed unanimously.

draft

VI.B. Personnel Recommendations

Meeting Date: December 8, 2025

Title: Personnel Recommendations

Type: Consent

Presenter: Sonya Sailer, Executive 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.

Attachment:

1. Report (next page)

LICENSED STAFF

A. RECOMMENDATIONS FOR EMPLOYMENT

Name	*Building*	*Position*	*Wage*	*Date*
CONNELL, THOMAS	EHS	SOCIAL STUDIES TEACHER (LONG-TERM SUBSTITUTE; EPS RETIREE)	$516.93/DAY	02/23/2026 - 06/02/2026
JOHNSON, MARIAN	VV	FRENCH TEACHER (SUBSTITUTE)	$175.00/DAY	12/02/2025 - 12/19/2025
MAIN, REBECCA	CC, CV	DAPE TEACHER (SUBSTITUTE)	$175.00/DAY	12/01/2025 - 02/25/2026

B. RESIGNATIONS, RETIREMENTS, TERMINATIONS

Name	*Building*	*Position*	*Date*
NONE.			

C. CHANGE OF EMPLOYMENT STATUS

Name	*Building*	*Assignment Change*	*Wage*	*Date*
NONE.				

D. REQUEST FOR LEAVE OF ABSENCE

Name	*Building*	*Position*	*Anticipated Dates of Leave*
LEVOIR, CARMINE	SV	COUNSELOR	11/19/2025 - 1/15/2026

NON-LICENSED STAFF

A. RECOMMENDATIONS FOR EMPLOYMENT

Name	*Building*	*Position*	*Wage*	*Date*
BORELLI, TEAGAN	CV	EA SPED PARA	$23.30/HOUR	11/06/2025
CHRISTENSEN, RACHEL	TC	BUS DRIVER	$26.92/HOUR	11/23/2025
DIEM, JAMES	TC	BUS DRIVER	$26.64/HOUR	11/20/2025
GRANT, NADIA HARUMI	VV	EA SPED PARA	$23.00/HOUR	11/11/2025
JOHNSON, JALEEL	SV	SECURITY MONITOR	$24.90/HOUR	11/24/2025
KAUFMAN, SARA	CV	OFFICE ASSISTANT	$25.43/HOUR	11/24/2025
MAGINNIS, BRIAN	CV	EA SPED PARA	$23.50/HOUR	11/10/2025
MALKINA, OLENA	ND	CUSTODIAN	$24.26/HOUR	11/17/2025

MCKINNEY, FINN	HS	EA SPED PARA	$23.30/HOUR	11/18/2025
NELSON, HAILEE	ELC	INSTRUCTIONAL ASSISTANT	$21.30/HOUR	12/01/2025
NATTAMAI V, VANITHASRI	SV	EA SPED PARA	$23.50/HOUR	12/01/2025
STEWART, DJWAN	SV	EA SPED PARA	$23.30/HOUR	10/31/2025

B. RESIGNATIONS, RETIREMENTS, TERMINATIONS

Name	*Building*	*Position*	*Date*
ABDI, LAILA	HL	EA SPED PARA	12/01/2025
ALGER, BROOKE	CV	EA SPED PARA	11/07/2025
BARRIES, SIMONE	CN	EA SPED PARA	11/21/2025
HARTLEY, DYLAN	CS	EA SPED PARA	11/25/2025
JENKS, MOLLY	EHS	EA SPED PARA	12/05/2025

C. CHANGE OF EMPLOYMENT STATUS

Name	*Building*	*Assignment Change*	*Wage*	*Date*
BROWN, JENNIFER	VV	FROM: EA SPED PARA ADD: DUE PROCESS SPECIALIST	$23.50/HOUR $24.43/HOUR	11/17/2025

D. REQUEST FOR LEAVE OF ABSENCE

Name	*Building*	*Position*	*Anticipated Dates of Leave*
ALECKSON, SHARON	CV	EA SPED PARA	01/06/2026 - 02/03/2026
ANDERSON, TOD	SV	HOULRY CUSTODIAN	12/01/2025 - 12/17/2025
BURNS, ELYSA	ND	HEALTH SERVICES ASSOCIATE	04/14/2026 - 05/29/2026
DORAN, VANESSA	ELC	INSTRUCTIONAL ASSISTANT	11/11/2025 - 04/30/2026
DOON, SAMSAM	EHS	SECURITY MONITOR	11/17/2025 - 12/08/2025
JACOB, JESSICA	ELC	INSTRUCTIONAL ASSISTANT	11/10/2025 - 11/21/2025

COMMUNITY EDUCATION SERVICES STAFF

A. RECOMMENDATIONS FOR EMPLOYMENT

Name	*Building*	*Position*	*Wage*	*Date*
HAGEN, AUDREY	CS	KIDS' CLUB LEAD	$18.39/HOUR	12/01//2025

HAMPLE, HOLDEN	CV	KIDS' CLUB LEAD	$16.97/HOUR	11/17/2025
HAMUD, ISSA	HL	KIDS' CLUB LEAD	$18.39/HOUR	12/01/2025
HESSE, ALEXANDER	HL	KIDS' CLUB LEAD	$19.91/HOUR	12/02/2025
KNIFFEN, MARGARET	ECC	CHILDCARE ASSISTANT	$19.91/HOUR	12/02/2025
LOPEZ, ITZEL	ECC	CHILDCARE ASSISTANT	$18.39/HOUR	11/24/2025
PETERSON, ABIGAIL	CN	KIDS' CLUB LEAD	$19.91/HOUR	11/18/2025
SCHULZE, PETER	DW	WOODSHOP LEAD	$25.10/HOUR	11/18/2025

B. RESIGNATIONS, RETIREMENTS, TERMINATIONS

Name	*Building*	*Position*	*Date*
ANDERSON, MILES	CS	KIDS' CLUB LEAD	11/25/2025
ANNIKA, KIRCHMAIER	CC	KIDS' CLUB LEAD	11/25/2025
ATKINS, ALYSSA	CN	KIDS' CLUB LEAD	11/25/2025
BERGREN, ANDERS	ND	KIDS' CLUB LEAD	11/25/2025
BRASTAD, LILLY	CS	KIDS' CLUB LEAD	11/25/2025
DEERING, ISABEL	CV	KIDS' CLUB LEAD	11/25/2025
ETTA, BOLIN	CS	KIDS' CLUB LEAD	11/25/2025
GALLAGHER, MOLLY	CS	KIDS' CLUB LEAD	11/25/2025
GONZALEZ, BRYAN	CS	KIDS' CLUB LEAD	11/25/2025
HENDRICKSON, AUBREY	CS	KIDS' CLUB LEAD	11/25/2025
HUSSEIN, LAYLA	CC	KIDS' CLUB LEAD	11/25/2025
ISLE, JOSEPH	CC	KIDS' CLUB LEAD	11/25/2025
KNOWLES, JOHN	CC	KIDS' CLUB LEAD	11/25/2025
KRIEDEMAN, LAURA	CS	KIDS' CLUB LEAD	11/25/2025
OKUMU, BARAMEER	ND	KIDS' CLUB LEAD	11/25/2025
SANCHEZ, ALAN	ND	KIDS' CLUB LEAD	11/25/2025
SAYLES, JAMES	CS	KIDS' CLUB LEAD	11/25/2025
SMITH, MICHAEL	CS	KIDS' CLUB LEAD	11/25/2025
STORM, AUSTIN	CS	KIDS' CLUB LEAD	11/25/2025
STULLWOLD, NORA	CV	KIDS' CLUB LEAD	11/25/2025
SWENSON, KATHERINE	CS	KIDS' CLUB LEAD	11/25/2025

TALMAN, WESLEY	ND	KIDS' CLUB LEAD	11/25/2025
WHALEN, THOMAS	CS	KIDS' CLUB LEAD	11/25/2025
WILLMUTH, ELLA	CC	KIDS' CLUB LEAD	11/25/2025
ZUNG, EMILIE	ND	KIDS' CLUB LEAD	11/25/2025

C. CHANGE OF EMPLOYMENT STATUS

Name	*Building*	*Position*	*Wage*	*Date*

NONE.

D. REQUEST FOR LEAVE OF ABSENCE

Name	*Building*	*Position*	*Anticipated Dates of Leave*

NONE.

VI.C. Check Register - November 2025

Board Meeting Date: 12/8/2025

Title: Check Register – November 2025

Type: Consent

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

Description: Presented for approval by the Board of Education are monthly disbursement totals, by fund, for the month of November 2025:

Fund	Amount
General	$ 3,627,017.86
Food Service	480,151.52
Community Service	154,698.80
Building Construction	518,721.00
Total	**$ 4,780,589.18**

Recommendation: Approve the disbursements as presented for the month of November 2025.

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

Attachments:

1. Check Register – November 2025

2025-26 SCHOOL YEAR

Check Register

FOR THE MONTH ENDED NOVEMBER 30, 2025

Edina Public Schools
DEFINING EXCELLENCE

Check No.	Vendor	Description	Date	Amount
406956	MN PEIP	CURRENT TEACHERS	11/19/25	$ 805,093.92
406743	CHARTWELLS DINING S	OCT25 FOOD SERVICE	11/12/25	477,441.97
406872	BLUE CROSS BLUE SHI	ACTIVE EMPLOYEES	11/19/25	447,917.54
407064	NORTHWEST ASPHALT,	ECC TENNIS COURTS	11/26/25	220,998.50
406846	TWIN CITY TRANSPORT	TYPE III SPED	11/12/25	138,001.86
406846	TWIN CITY TRANSPORT	TYPE III SPED	11/12/25	132,020.16
406808	METRO TRANSPORTATIO	TYPE III SPED	11/12/25	89,013.95
407054	METRO TRANSPORTATIO	SPED TYPE III	11/26/25	88,454.20
406885	CUSTOM DRYWALL INC	WS 09A EHS MECH. PH	11/19/25	82,074.26
406956	MN PEIP	RETIREES	11/19/25	78,894.78
406942	MCDOWALL COMPANY	WS 23B EHS MECHANIC	11/19/25	73,349.01
406660	A.J. MOORE ELECTRIC	WS 26A EHS MECH. PH	11/05/25	68,667.90
406934	KRAUS-ANDERSON CONS	EHS PRE-CONST SERVI	11/19/25	52,338.00
406750	DASH SPORTS LLC	DASH	11/12/25	50,758.20
406985	SFM MUTUAL INSURANC	INSTLLMNT #06 - WOR	11/19/25	43,745.00
406985	SFM MUTUAL INSURANC	INSTLLMNT #05 - WOR	11/19/25	43,720.00
406973	RED CEDAR STEEL ERE	WS 05B1 EHS MECH. P	11/19/25	38,579.50
406919	INTERMEDIATE DISTRI	LEASE LEVY	11/19/25	34,662.25
406828	NORTHLAND MECHANICA	SV HEAT XCHANGER CH	11/12/25	31,958.00
406856	PEARSON EDUCATION I	CONT. HUMAN GEO DIG	11/12/25	31,900.00
407096	WOLD ARCHITECTS & E	CV SCHOOL RENOVATIO	11/26/25	30,810.55
406913	H2I GROUP INC	WS 11K EHS MECH. PH	11/19/25	28,637.75
406835	SAVVAS LEARNING COM	MS SOCIAL STUDIES	11/12/25	28,188.00
406835	SAVVAS LEARNING COM	MS SOCIAL STUDIES	11/12/25	28,188.00
406902	FRANSEN DECORATING	WS 09K EHS MECH. PH	11/19/25	26,954.23
406726	WOLD ARCHITECTS & E	CV SCHOOL RENOVATIO	11/05/25	24,267.75
407051	MCPHILLIPS BROS ROO	SV ROOF MAINTENANCE	11/26/25	24,000.00
406919	INTERMEDIATE DISTRI	ITINERANT	11/19/25	23,443.05
406853	XCEL ENERGY	EHS 9/21-10/21/25 U	11/12/25	22,349.60
406868	B&D ASSOCIATES, INC	WS 04A EHS MECH. PH	11/19/25	21,800.60
406919	INTERMEDIATE DISTRI	CONTRACTED NSO	11/19/25	21,617.82
407002	VALLEY-RICH CO, INC	FIRE HYDRANT REBUIL	11/19/25	20,800.00
406988	SONUS INTERIORS INC	WS 09C EHS MECH. PH	11/19/25	20,632.10
406795	KATH FUEL OIL SERVI	DIESEL	11/12/25	18,919.00
406855	PEARSON EDUCATION I	CONT. HUMAN GEO BOO	11/12/25	18,525.00
406695	LANDSCAPE STRUCTURE	CV COOL TOPPERS	11/05/25	18,312.28
406853	XCEL ENERGY	SV 9/22-10/21/25 US	11/12/25	15,516.19
406691	KELLY SERVICES, INC	EHS - SUBSTITUTES	11/05/25	15,296.19
406872	BLUE CROSS BLUE SHI	RETIRED EMPLOYEES	11/19/25	15,024.48
406893	EGAN COMPANY	EHS DOOR 2 NEW DOOR	11/19/25	14,906.89
407097	XCEL ENERGY	EHS 9/22-10/21 USE	11/26/25	14,871.47
406825	NATIONAL INSURANCE	CURRENT EMP LIFE/AD	11/12/25	14,355.69
406917	INSPEC INC	EHS 2026 REROOFING	11/19/25	14,000.00
406798	KELLY SERVICES, INC	EHS SUBSTITUTE	11/12/25	13,883.64
407041	KELLY SERVICES, INC	EHS - SUBSTITUTES	11/26/25	13,564.39

Check No.	Vendor	Description	Date	Amount
406825	NATIONAL INSURANCE	LTD DISTRICT W/H	11/12/25	13,213.25
407097	XCEL ENERGY	SV 9/22-10/21 USE	11/26/25	12,646.13
406711	PHOENIX SCHOOL COUN	OLG COUNSELING PMT2	11/05/25	12,616.04
406860	A.J. MOORE ELECTRIC	WS 26A EHS MECH. PH	11/19/25	12,323.33
406934	KRAUS-ANDERSON CONS	EHS CONSTRUCTION MG	11/19/25	11,975.00
406893	EGAN COMPANY	EHS DOOR 3 ELEVATOR	11/19/25	11,868.47
406890	EBERT CONSTRUCTION	WS 06A EHS MECH. PH	11/19/25	11,491.22
406919	INTERMEDIATE DISTRI	CORE FEE	11/19/25	11,303.82
406919	INTERMEDIATE DISTRI	SAFE SCHOOL	11/19/25	11,266.28
407058	MPS, C/O BEDFORD, F	HS PRACTICE STATIST	11/26/25	10,755.61
407042	KINECT ENERGY, INC	EHS OCTOBER USE	11/26/25	10,690.17
407041	KELLY SERVICES, INC	SUBSTITUTES - EHS	11/26/25	10,587.68
406828	NORTHLAND MECHANICA	REPLACE BLOWER MOTO	11/12/25	10,569.00
406775	GOLF SQUAD LLC	GOLF SQUAD CLASSES	11/12/25	10,500.00
406872	BLUE CROSS BLUE SHI	COBRA	11/19/25	10,486.22
407042	KINECT ENERGY, INC	SV OCTOBER USE	11/26/25	10,400.42
407090	TRANSPORTATION PLUS	HHM TYPE III	11/26/25	10,362.00
407070	PLANSOURCE	SERVICES FOR NOV25	11/26/25	10,232.30
406712	PLANSOURCE	SERVICES FOR OCT25	11/05/25	10,231.44
406691	KELLY SERVICES, INC	VV - SUBSTITUTE	11/05/25	10,168.43
406853	XCEL ENERGY	ECC 9/22-10/21/25 U	11/12/25	9,983.03
407041	KELLY SERVICES, INC	SVMS - SUBSTITUTES	11/26/25	9,894.33
406975	RIVER BOTTOM PRODUC	MEAN GIRLS	11/19/25	9,700.00
406813	MIKKONEN MUSIC LLC	AFTER SCHOOL MUSIC	11/12/25	9,600.00
406798	KELLY SERVICES, INC	CV SUBSTITUTE	11/12/25	9,346.10
406994	TONEWORKS MUSIC THE	MUSIC THERAPY - OCT	11/19/25	9,292.25
406934	KRAUS-ANDERSON CONS	EHS GENERAL CONDITI	11/19/25	9,141.08
406696	LEVEL8CREATIVE	SUBSCRIPTION FEE	11/05/25	8,800.00
406716	FLAGSHIP RECREATION	CN DISPOSAL/EXCAVAT	11/05/25	8,783.19
407090	TRANSPORTATION PLUS	HHM TYPE III	11/26/25	8,769.00
407041	KELLY SERVICES, INC	CC- SUBSTITUTES	11/26/25	8,639.82
406945	METRO ELEVATOR	WS 14B EHS MECHANIC	11/19/25	8,575.43
407097	XCEL ENERGY	ECC 9/22-10/21 USE	11/26/25	8,451.38
407041	KELLY SERVICES, INC	VVMS - SUBSTITUTES	11/26/25	8,333.41
406798	KELLY SERVICES, INC	CC SUBSTITUTE	11/12/25	8,223.79
406691	KELLY SERVICES, INC	SV - SUBSTITUTES	11/05/25	8,097.99
406715	SANTANDER BANK, N.A	11/15 BUS LEASE PRI	11/05/25	8,012.59
406937	LB CARLSON LLP	PROF SRVCS THRU 10/	11/19/25	8,000.00
406853	XCEL ENERGY	CS 9/22-10/21/25 US	11/12/25	7,880.77
407049	LVC COMPANIES INC	FIRE & SPRINKLER 20	11/26/25	7,804.00
406952	MINNESOTA MEMORY IN	RAM FOR DELL LAPTOP	11/19/25	7,800.00
407041	KELLY SERVICES, INC	CS - SUBSTITUTES	11/26/25	7,633.66
406798	KELLY SERVICES, INC	CS SUBSTITUTE	11/12/25	7,627.18
406883	COMMERCIAL INFRASTR	WIRING FOR ELEV PHO	11/19/25	7,621.74
406853	XCEL ENERGY	CC 9/22-10/21/25 US	11/12/25	7,570.93
407073	RADAR CONSULTING LL	RECRUITING FEE	11/26/25	7,500.00
406919	INTERMEDIATE DISTRI	TRANS DISABLED	11/19/25	7,392.19
406969	POWERSCHOOL GROUP L	SCHOOL MESSENGER RE	11/19/25	7,386.12
406691	KELLY SERVICES, INC	CC- SUBSTITUTES	11/05/25	7,385.26
407000	UNITED NATIONS ASSO	MODEL UN DUES	11/19/25	7,372.00
406876	CARCIOFINI COMPANY	WS 07K EHS MECH. PH	11/19/25	7,353.00
407041	KELLY SERVICES, INC	HL - SUBSTITUTES	11/26/25	7,336.89
406691	KELLY SERVICES, INC	HL - SUBSTITUTES	11/05/25	7,304.67
406943	MCPHILLIPS BROS ROO	ROOF REPAIRS	11/19/25	7,210.00
406731	ADVANCED POWER SERV	SV GENERATOR	11/12/25	7,070.50
406853	XCEL ENERGY	HL 9/23-10/22/25 US	11/12/25	7,048.12
406897	ENVIROBATE	WS 02A EHS MECH. PH	11/19/25	6,964.64
406798	KELLY SERVICES, INC	ND SUBSTITUTE	11/12/25	6,875.78
407041	KELLY SERVICES, INC	CN - SUBSTITUTES	11/26/25	6,772.54

Check No.	Vendor	Description	Date	Amount
407044	KW SPECIALTY SERVIC	SCAFFOLD 9/29-10/26	11/26/25	6,669.76
406798	KELLY SERVICES, INC	HL SUBSTITUTE	11/12/25	6,598.38
406798	KELLY SERVICES, INC	SV SUBSTITUTE	11/12/25	6,562.89
406853	XCEL ENERGY	CV 9/22-10/21/25 US	11/12/25	6,561.59
407041	KELLY SERVICES, INC	ND - SUBSTITUTES	11/26/25	6,546.77
406919	INTERMEDIATE DISTRI	LONG TERM FACILITIE	11/19/25	6,497.06
406724	UNIVERSITY OF MINNE	PATHWAY GRANT-A.MAD	11/05/25	6,494.00
406783	IWS - INNOVATIONAL	WATER TREATMNT HS C	11/12/25	6,405.24
406736	ARVIG	PHONES NOV 25	11/12/25	6,266.55
406726	WOLD ARCHITECTS & E	EHS 2526 RENO	11/05/25	6,227.38
406691	KELLY SERVICES, INC	ND - SUBSTITUTES	11/05/25	6,224.27
407096	WOLD ARCHITECTS & E	2025-26 HS RENOVATI	11/26/25	6,143.38
407096	WOLD ARCHITECTS & E	ELC INTERIOR RENOVA	11/26/25	6,134.63
407021	DEANNA JOY WELCH	CONCORD CHOIR	11/26/25	6,089.58
406853	XCEL ENERGY	VV 9/22-10/21/25 US	11/12/25	6,013.32
406691	KELLY SERVICES, INC	CS - SUBSTITUTES	11/05/25	5,917.89
407041	KELLY SERVICES, INC	SUBSTITUTES - VV	11/26/25	5,782.44
407041	KELLY SERVICES, INC	SUBSTITUTES - CC	11/26/25	5,769.53
407042	KINECT ENERGY, INC	VV OCTOBER USE	11/26/25	5,694.69
407041	KELLY SERVICES, INC	SUBSTITUTES - SV	11/26/25	5,585.70
406833	RIGHT ANGLE STUDIO	WINTER/SPRING CATAL	11/12/25	5,500.00
407059	MSP COMMUNICATIONS	MPLS/ST PAUL MAG AD	11/26/25	5,455.00
406798	KELLY SERVICES, INC	CN SUBSITUTE	11/12/25	5,450.27
406919	INTERMEDIATE DISTRI	HTP-GEN ED	11/19/25	5,445.31
406691	KELLY SERVICES, INC	CV - SUBSTITUTES	11/05/25	5,334.16
407016	BUSINESS ESSENTIALS	8.5X11 WHT QTY 160	11/26/25	5,200.00
406661	ADVANCED IMAGING SO	LEASE 11.08 0728562	11/05/25	5,184.00
407041	KELLY SERVICES, INC	SUBSTITUTES - CV	11/26/25	5,163.25
406798	KELLY SERVICES, INC	VV SUBSTITUTE	11/12/25	5,118.11
406968	POMP'S TIRE SERVICE	TIRES	11/19/25	5,109.80
407074	RED'S SAVOY PIZZA	PIZZA	11/26/25	5,048.04
406726	WOLD ARCHITECTS & E	ELC INTERIOR RENOVA	11/05/25	4,865.18
407097	XCEL ENERGY	SV 10/14-11/12 USE	11/26/25	4,820.25
407041	KELLY SERVICES, INC	SUBSTITUTES - HL	11/26/25	4,789.16
407042	KINECT ENERGY, INC	ECC OCTOBER USE	11/26/25	4,689.20
406828	NORTHLAND MECHANICA	SV BLOWER MOTOR ASS	11/12/25	4,650.00
406824	NAC MECHANICAL & EL	ECC CHILLER START U	11/12/25	4,641.50
406746	CITY OF EDINA	CN 7/29-10/28 USE	11/12/25	4,608.19
406746	CITY OF EDINA	CS 7/29-10/29 USE	11/12/25	4,557.75
407041	KELLY SERVICES, INC	SUBSTITUTES - ND	11/26/25	4,415.03
406691	KELLY SERVICES, INC	CN - SUBSTITUTES	11/05/25	4,402.15
406819	MN HOSA	HOSA FALL CONFERENC	11/12/25	4,400.00
406767	FIDELITY SECURITY L	EMPLOYEE WITHHOLDIN	11/12/25	4,346.57
406667	BSN SPORTS, LLC	STORE	11/05/25	4,301.44
407041	KELLY SERVICES, INC	CV - SUBSTITUTES	11/26/25	4,260.24
407096	WOLD ARCHITECTS & E	VV SCHOOL RENOVATIO	11/26/25	4,239.02
407041	KELLY SERVICES, INC	SUBSTITUTES - CN	11/26/25	4,218.32
407031	HEARTLAND BUSINESS	UPS UNITS	11/26/25	4,158.92
406957	MN STATE HS LEAGUE	11/5 SECTION SWIM	11/19/25	4,145.00
406956	MN PEIP	COBRA	11/19/25	4,064.86
406825	NATIONAL INSURANCE	RETIREE	11/12/25	4,061.23
406746	CITY OF EDINA	TRAN. 7/29-10/28 US	11/12/25	4,055.49
406838	SECURITY SPECIALIST	FOOTBALL SECURITY	11/12/25	4,053.25
406918	INSTITUTE FOR ENVIR	EHS 23-26 HEALTH &	11/19/25	4,024.49
407004	WASTE MANAGEMENT OF	EHS 11/1-11/30 USE	11/19/25	3,994.52
406983	SCHOOL SERVICE EMPL	11/14/25 DUES	11/19/25	3,946.60
406883	COMMERCIAL INFRASTR	DATA INSTALLS EHS	11/19/25	3,875.61
406825	NATIONAL INSURANCE	VOL AD&D EMPLOYEE W	11/12/25	3,854.88
406974	RELATE COUNSELING C	CHEMICAL HEALTH CON	11/19/25	3,800.00

Check No.	Vendor	Description	Date	Amount
406720	SCHOOL SERVICE EMPL	10/30/25 DUES	11/05/25	3,785.03
406919	INTERMEDIATE DISTRI	ALC-STABILIZATION F	11/19/25	3,755.43
406726	WOLD ARCHITECTS & E	VV MS RENO	11/05/25	3,346.60
406957	MN STATE HS LEAGUE	11/7 SECTION SWIM	11/19/25	3,275.00
406746	CITY OF EDINA	HL 7/29-10/28 USE	11/12/25	3,263.04
407096	WOLD ARCHITECTS & E	ECC EXTERIOR STAIR	11/26/25	3,228.75
406931	KAETHE BIRKNER	BALLET/PILATES	11/19/25	3,200.71
407049	LVC COMPANIES INC	FIRE & SPRINKLER 20	11/26/25	3,174.00
406958	MSEA -- MN SCHOOL E	11/14/25 DUES	11/19/25	3,169.72
406887	DIESEL COMPONENTS I	DOC	11/19/25	3,162.90
406691	KELLY SERVICES, INC	TITLE II PD PROJ 2	11/05/25	3,160.50
406894	ELECTRONIC DESIGN C	FINAL WORK ON VV MU	11/19/25	3,138.33
406862	ADVANCED POWER SERV	SEMI ANNUAL GENERAT	11/19/25	3,068.00
406726	WOLD ARCHITECTS & E	ECC EXTERIOR STAIR	11/05/25	3,026.96
407071	PRAIRIE ELECTRIC CO	CV LIGHT POLE REPAI	11/26/25	2,999.04
407041	KELLY SERVICES, INC	SUBSTITUTES - CS	11/26/25	2,983.13
407023	EGAN COMPANY	CCTV CAMERA REPLACE	11/26/25	2,962.00
406726	WOLD ARCHITECTS & E	CN TOILET RENO	11/05/25	2,926.23
406918	INSTITUTE FOR ENVIR	2025-2028 AHERA INS	11/19/25	2,915.00
406870	BENEFIT EXTRAS, INC	OCT25 HRA ADMIN	11/19/25	2,883.65
406948	MIDWEST BUS PARTS I	WORKS KIT	11/19/25	2,863.43
406799	KIDQUEST LLC	LEGO ADVENTURES	11/12/25	2,852.50
406853	XCEL ENERGY	ND 9/22-10/21/25 US	11/12/25	2,815.73
406859	93 SKIP LLC	CN OCTOBER PRODUCTI	11/19/25	2,788.00
406704	MSEA -- MN SCHOOL E	10/30/25 DUES	11/05/25	2,752.56
407033	HIEN LE	MURAL DEPOSIT	11/26/25	2,700.00
407042	KINECT ENERGY, INC	HL OCTOBER USE	11/26/25	2,680.16
407042	KINECT ENERGY, INC	CS OCTOBER USE	11/26/25	2,668.33
406694	LAKESHORE LEARNING	HARDWOOD KITCHEN SE	11/05/25	2,620.10
406887	DIESEL COMPONENTS I	TURBOCHARGER	11/19/25	2,605.75
406727	ABBE BLACKER	MAH JONGG	11/12/25	2,598.40
406726	WOLD ARCHITECTS & E	VV LIGHTING REPLACE	11/05/25	2,566.08
406752	DELASALLE HIGH SCHO	NON PUBLIC REIMBURS	11/12/25	2,519.82
406874	BSN SPORTS, LLC	STORE	11/19/25	2,436.72
406736	ARVIG	INTERNET NOV 25	11/12/25	2,407.90
406866	AMSOIL INC	TRANSMISSION FLUID	11/19/25	2,407.52
407097	XCEL ENERGY	ND 9/22-10/21 USE	11/26/25	2,383.72
407042	KINECT ENERGY, INC	CV OCTOBER USE	11/26/25	2,304.83
406730	ADVANCED IMAGING SO	HIGH SCHOOL 09/25	11/12/25	2,247.57
406727	ABBE BLACKER	MAH JONGG	11/12/25	2,240.00
406874	BSN SPORTS, LLC	BASEBALLS	11/19/25	2,230.47
406904	FROST INC	LIQUID DE-ICE	11/19/25	2,225.00
407030	H2I GROUP INC	LASER REPAIR	11/26/25	2,210.00
406893	EGAN COMPANY	ELC DOOR RELEASE BU	11/19/25	2,195.02
407042	KINECT ENERGY, INC	CC OCTOBER USE	11/26/25	2,191.90
406701	METRO VOLLEYBALL OF	GIRLS VBALL VARSITY	11/05/25	2,190.00
406847	TWOTREES TECHNOLOGI	SOPHOS CENTRAL EMAI	11/12/25	2,182.50
407037	IWS - INNOVATIONAL	FILTERS	11/26/25	2,060.00
407094	LEXIA VOYAGER SOPRI	STEP UP TO WRITING	11/26/25	2,000.00
406686	INSTITUTE FOR ENVIR	EHS 23-26 HEALTH &	11/05/25	1,960.30
407004	WASTE MANAGEMENT OF	VV 11/1-11/30 USE	11/19/25	1,953.80
407080	SCHOOL SPECIALTY, L	ART SUPPLIES	11/26/25	1,935.91
407041	KELLY SERVICES, INC	TITLE II PD PROJ 2	11/26/25	1,918.88
406918	INSTITUTE FOR ENVIR	CC HALLWAY FLOORING	11/19/25	1,902.60
406701	METRO VOLLEYBALL OF	GIRLS VBALL B TOURN	11/05/25	1,900.00
407096	WOLD ARCHITECTS & E	EV BUS CHARGING STA	11/26/25	1,863.56
407022	DUNHAM ASSOCIATES I	EHS 2025 RENO	11/26/25	1,850.00
407097	XCEL ENERGY	CN 9/22-10/21 USE	11/26/25	1,844.50
406747	CITY OF EDINA - POL	POLICE SECTION FOOT	11/12/25	1,840.00

Check No.	Vendor	Description	Date	Amount
407045	LANGUAGE LINE SERVI	PHONE INTERPRETATIO	11/26/25	1,832.85
406861	ADVANCED IMAGING SO	PRINTERS FOR EHS-2	11/19/25	1,800.00
406770	FUN ENGINEERZ LLC	CODING CLUB-BLOXELS	11/12/25	1,795.50
406779	HOGLUND BUS COMPANY	FUEL FILTER W/HEATE	11/12/25	1,794.15
406725	WESTSIDE COMMUNITY	CONSORTIUM 2028 FEE	11/05/25	1,792.54
406882	CLAUDIA WIKMAN	LEARN TO DIVE	11/19/25	1,789.20
407004	WASTE MANAGEMENT OF	SV 11/1-11/30 USE	11/19/25	1,787.78
406918	INSTITUTE FOR ENVIR	EHS STAIR CERAMICS	11/19/25	1,781.02
406817	MN CHEERLEADING COA	CHEER COMPETITION	11/12/25	1,770.00
407062	NCS PEARSON INC	Q-I INTERACTIVE LIC	11/26/25	1,760.00
406972	RAINDROP IRRIGATION	IRRIGATION BLOWOUT	11/19/25	1,750.00
407093	VIVACITY TECH PBC	ACER CHROMEBOOKS -	11/26/25	1,737.00
406795	KATH FUEL OIL SERVI	UNLEADED	11/12/25	1,723.02
407006	WILSON ELSER	PROF SERVICE 6/27-7	11/19/25	1,702.50
406878	CATALYST SOURCING S	ERATE/DMTS	11/19/25	1,686.85
V21615	GWENDOLYN PEYTON	MEDICARE REIMBURSEM	11/19/25	1,686.00
406682	HOSA - FUTURE HEALT	HOSA DUES	11/05/25	1,675.00
407042	KINECT ENERGY, INC	CN OCTOBER USE	11/26/25	1,664.94
407041	KELLY SERVICES, INC	ELFC - SUBSTITUTES	11/26/25	1,660.88
406870	BENEFIT EXTRAS, INC	OCT25 HSA ADMIN	11/19/25	1,655.50
406893	EGAN COMPANY	BADGE BLANKS	11/19/25	1,650.00
406960	NCS PEARSON INC	Q-I ACADEMIC ASSES.	11/19/25	1,650.00
406795	KATH FUEL OIL SERVI	UNLEADED	11/12/25	1,630.81
406798	KELLY SERVICES, INC	ELFC SUBSTITUTE	11/12/25	1,622.18
406932	KATH FUEL OIL SERVI	UNLEADED	11/19/25	1,616.73
406814	MINNESOTA MEMORY IN	CB PARTS	11/12/25	1,612.50
407078	RUSSELL SECURITY RE	REPAIR	11/26/25	1,605.00
407090	TRANSPORTATION PLUS	HHM TYPE III	11/26/25	1,605.00
407049	LVC COMPANIES INC	FIRE & SPRINKLER 20	11/26/25	1,604.00
407049	LVC COMPANIES INC	FIRE & SPRINKLER 20	11/26/25	1,604.00
407004	WASTE MANAGEMENT OF	ECC 11/1-11/30 USE	11/19/25	1,600.41
407096	WOLD ARCHITECTS & E	VV LIGHTING REPLACE	11/26/25	1,574.06
407004	WASTE MANAGEMENT OF	CS 11/1-11/30 USE	11/19/25	1,563.10
406966	PBC GURU LLC	BOOKBREAK VV 25/26	11/19/25	1,560.00
406874	BSN SPORTS, LLC	STORE	11/19/25	1,547.52
406762	ELIZABETH POCH	PIANO LESSONS	11/12/25	1,539.20
406730	ADVANCED IMAGING SO	ECC/DO 09/25	11/12/25	1,522.84
406730	ADVANCED IMAGING SO	CONCORD 09/25	11/12/25	1,522.28
406735	APPLE VALLEY MINNEA	DEBATE FEES	11/12/25	1,510.00
406996	TRIMARK MARLINN LLC	ND FRIDGE	11/19/25	1,507.00
406977	ROBERT B HILL CO	SOFTENER SALT	11/19/25	1,499.91
406896	ELLA WASSERMAN	PIANO LESSONS	11/19/25	1,497.60
406989	SOURCEWELL	CONSULTING SERVICES	11/19/25	1,480.00
407025	FLINN SCIENTIFIC IN	SCIENCE SUPPLIES	11/26/25	1,473.37
406932	KATH FUEL OIL SERVI	UNLEADED	11/19/25	1,472.98
406761	EGAN COMPANY	SERVICE CALL / REPA	11/12/25	1,460.00
406686	INSTITUTE FOR ENVIR	ECC 2025 RENO INSPE	11/05/25	1,450.50
406972	RAINDROP IRRIGATION	IRRIGATION BLOWOUT	11/19/25	1,450.00
406919	INTERMEDIATE DISTRI	CAREER & TECH	11/19/25	1,443.87
406710	PEDIATRIC HOME SERV	MB 10-25-25 INV	11/05/25	1,443.75
407053	METRO ELEVATOR	NOV 25 ELEVATOR MAI	11/26/25	1,434.61
407080	SCHOOL SPECIALTY, L	ART SUPPLIES	11/26/25	1,423.03
406875	CAMP FOLEY	CAMP FOLEY MARY & A	11/19/25	1,410.00
407016	BUSINESS ESSENTIALS	8.5X11 BRT WHT&BLU	11/26/25	1,404.00
407014	BREEZE ART BY CANDI	"MY CHOICE, MY ART,	11/26/25	1,400.00
406691	KELLY SERVICES, INC	ELC - SUBSTITUTES	11/05/25	1,396.44
406920	INTERSTATE POWER SY	TCM	11/19/25	1,395.11
406837	SCHOOLSTATUS LLC	SMORE FOR TEAMS	11/12/25	1,360.00
406879	CHARACTER KIDS LLC	EHS LITTLE MERMAID	11/19/25	1,324.40

Check No.	Vendor	Description	Date	Amount
407042	KINECT ENERGY, INC	ND OCTOBER USE	11/26/25	1,322.60
406716	FLAGSHIP RECREATION	CN INSTALLATION WOO	11/05/25	1,305.00
407016	BUSINESS ESSENTIALS	BOISE WHT 8.5X11 QT	11/26/25	1,300.00
407075	RICHFIELD BUS COMPA	FR.EXCHANGE FIELDTR	11/26/25	1,295.00
406864	ALLEGRA EDEN PRAIRI	THEATRE PROGRAMS	11/19/25	1,259.00
407004	WASTE MANAGEMENT OF	CC 11/1-11/30 USE	11/19/25	1,250.26
406867	ASTLEFORD INTERNATI	ONCOMMAND SERVICE	11/19/25	1,250.00
406987	SIMPLE CPR, LLC	BLS REVIEW HEALTH S	11/19/25	1,250.00
407023	EGAN COMPANY	SERVICE CALL DOOR 1	11/26/25	1,245.74
406723	ULINE	SHELVING FOR CLOSET	11/05/25	1,235.30
406887	DIESEL COMPONENTS I	DPF	11/19/25	1,220.55
406780	INESE KRIEVANS	SUNBEAMS & SUNSHINE	11/12/25	1,201.92
406709	PAUL DAVID	OCT-NEW PARENT VIDE	11/05/25	1,200.00
407004	WASTE MANAGEMENT OF	SV THEATRE DUMSPSTE	11/19/25	1,197.45
406683	IMAGINE LEARNING, L	IMAGINE SONDAY 2	11/05/25	1,195.00
406774	THE BUSBANK	BUSING FOR SKI CLUB	11/12/25	1,195.00
406774	THE BUSBANK	BUSING FOR SKI CLUB	11/12/25	1,195.00
406923	IXL LEARNING	IXL LICENSE 100 STU	11/19/25	1,192.00
406685	INSPEC INC	CN WALLS	11/05/25	1,185.60
406730	ADVANCED IMAGING SO	CREEK VALLEY 09/25	11/12/25	1,184.21
407069	PEDIATRIC HOME SERV	M.BORG 11-15-25 OCT	11/26/25	1,181.25
407041	KELLY SERVICES, INC	SUBSTITUTES - ELFC	11/26/25	1,170.68
406957	MN STATE HS LEAGUE	11/6 SECTION DIVE	11/19/25	1,170.00
406915	HOBART SERVICE	BAXTER OVEN REPAIR	11/19/25	1,153.94
406949	MIDWEST GYM SUPPLY	GYMNASTICS VAULT	11/19/25	1,145.00
407037	IWS - INNOVATIONAL	GLYCOL	11/26/25	1,142.83
407005	WILDLIFE SCIENCE CE	WOLF & WILDLIFE PRO	11/19/25	1,140.00
406858	93 HOP LLC	TRAN. OCTOBER SOLAR	11/19/25	1,136.82
407080	SCHOOL SPECIALTY, L	KD ART SUPPLIES	11/26/25	1,131.70
406730	ADVANCED IMAGING SO	VALLEY VIEW 09/25	11/12/25	1,123.94
406794	KAREN GOLDFARB	MAH JONG	11/12/25	1,120.00
406887	DIESEL COMPONENTS I	ACTUATOR KIT	11/19/25	1,105.75
406984	SCHOOL SPECIALTY, L	ART SUPPLY ORDER	11/19/25	1,096.22
406670	DECA	DECA MEMBERSHIP - R	11/05/25	1,092.00
406730	ADVANCED IMAGING SO	COUNTRYSIDE 09/25	11/12/25	1,090.85
406730	ADVANCED IMAGING SO	NORMANDALE 09/25	11/12/25	1,087.31
406894	ELECTRONIC DESIGN C	ECC GYM WORK	11/19/25	1,066.96
406710	PEDIATRIC HOME SERV	MB 10-11-25 INV	11/05/25	1,050.00
406792	JUNIOR ACHIEVEMENT	JUNIOR ACHIEVEMENT	11/12/25	1,050.00
406816	MINNESOTA ZOO	ZOO FIELD TRIP - PR	11/12/25	1,045.00
406791	JOHN W MCKONE -- BE	PIANO TECH	11/12/25	1,040.00
407016	BUSINESS ESSENTIALS	X-9 MULTI-USE WHT Q	11/26/25	1,040.00
406745	CHUX SCREEN PRINTIN	HL CHOIR TSHIRTS	11/12/25	1,035.25
406867	ASTLEFORD INTERNATI	EGR COOLER	11/19/25	1,020.51
406730	ADVANCED IMAGING SO	SOUTH VIEW 09/25	11/12/25	1,011.03
406810	MICHAEL NELSON	PODCASTS	11/12/25	1,000.00
406906	GILBERT MECHANICAL	TRAN. LOGIC CONTROL	11/19/25	1,000.00
407004	WASTE MANAGEMENT OF	ELC DUMPSTER	11/19/25	996.96
406769	FRONTIER ERA TRADE	AM. INDIAN SUPPLIES	11/12/25	995.77
406769	FRONTIER ERA TRADE	AM. INDIAN SUPPLIES	11/12/25	995.77
406873	BSI MECHANICAL INC	REPAIR	11/19/25	992.50
V21539	KAREN L BERGMAN	11 HRS OF SERVICE-C	11/03/25	988.24
406698	LVC COMPANIES INC	ANNUAL FE INSPECTIO	11/05/25	981.85
406780	INESE KRIEVANS	PIANO LESSONS	11/12/25	960.00
406932	KATH FUEL OIL SERVI	DEF	11/19/25	949.90
406685	INSPEC INC	SV LEAK INSPECTION	11/05/25	940.00
406771	FUN JUMPS ENTERTAIN	BOUNCE HOUSE ND	11/12/25	936.55
406938	MACKIN EDUCATIONAL	BOOKS FOR EHS	11/19/25	930.40
406730	ADVANCED IMAGING SO	CORNELIA 09/25	11/12/25	922.87

Check No.	Vendor	Description	Date	Amount
406801	KINECT ENERGY, INC	MONTHLY MGMT FEE NO	11/12/25	920.00
406698	LVC COMPANIES INC	ANNUAL FE INSPECTIO	11/05/25	911.60
406861	ADVANCED IMAGING SO	PRINTER FOR EHS-1	11/19/25	900.00
407017	CENTURYLINK	SV- 333701579	11/26/25	889.28
406842	STIX SPORTSWEAR & S	BAND SHIRTS	11/12/25	885.00
407067	ORKIN COMMERCIAL SE	OCTOBER SERVICES	11/26/25	880.00
406749	CPI-CRISIS PREVENTI	CPI ONLINE WORKBOOK	11/12/25	878.73
406730	ADVANCED IMAGING SO	HIGHLANDS 09/25	11/12/25	857.94
406993	TERMINAL SUPPLY CO	"GRMT, TIE, HEX SCR	11/19/25	855.95
406686	INSTITUTE FOR ENVIR	EHS ASBESTOS REMOVA	11/05/25	850.50
406687	IWS - INNOVATIONAL	SV GLYCOL	11/05/25	831.53
407004	WASTE MANAGEMENT OF	CN 11/1-11/30 USE	11/19/25	807.41
406715	SANTANDER BANK, N.A	11/15 BUS LEASE INT	11/05/25	797.41
406760	EDINA WOODCRAFTERS	WOMEN'S WOODSHOP	11/12/25	787.50
406984	SCHOOL SPECIALTY, L	1ST & 2ND GRADE	11/19/25	785.28
406998	TWIN CITY HARDWARE	WS 08A EHS MECH. PH	11/19/25	774.25
406754	EDEN PRAIRIE SPEECH	DEBATE ENTRIES	11/12/25	770.00
406809	MEYER INK SCREEN PR	CHEER TSHIRTS	11/12/25	759.00
406721	SCHWICKERT'S TECTA	ANNUAL RPZ INSPECTI	11/05/25	740.00
406938	MACKIN EDUCATIONAL	BOOKS FOR CC	11/19/25	736.92
406954	MN CHEERLEADING COA	MS STATE COMP FEE	11/19/25	735.00
406690	JULIE WALTER	LUNCH ACCT REFUND	11/05/25	715.50
407040	JW PEPPER & SON INC	CHOIR SUPPLIES	11/26/25	714.49
406892	EDUCATORS BENEFIT C	403(B) ADMIN & COMP	11/19/25	708.58
406697	LRS PORTABLES LLC	KUHLMAN PORTABLES	11/05/25	700.00
406881	CHRISTIAN WHEELER	THEATER FALL MUSICA	11/19/25	700.00
406889	DUCKY SCREEN PRINTI	CN CHOIR SHIRTS	11/19/25	698.35
406722	SIGNATURE CONCEPTS	STAFF SHIRTS	11/05/25	690.61
407063	NORTHLAND MECHANICA	SERVICE CALL WH #2	11/26/25	687.50
407084	STIX SPORTSWEAR & S	THEATER PRODUCTION	11/26/25	687.50
406667	BSN SPORTS, LLC	SECURITY VESTS	11/05/25	681.45
406809	MEYER INK SCREEN PR	CHEER T-SHIRTS	11/12/25	677.70
406693	KULLY SUPPLY INC	SENSOR	11/05/25	676.80
406972	RAINDROP IRRIGATION	IRRIGATION BLOWOUT	11/19/25	675.00
407004	WASTE MANAGEMENT OF	CV 1/11-11/30 USE	11/19/25	672.83
407079	SCHOOL HEALTH CORPO	THERMOMETER	11/26/25	669.04
407042	KINECT ENERGY, INC	TRAN. OCTOBER USE	11/26/25	665.89
406924	J KILLIAN CONSULTIN	IPHONE PHOTO ORGANI	11/19/25	665.00
406662	ADVANCED POWER SERV	SERVICE CALL SV GEN	11/05/25	660.00
407090	TRANSPORTATION PLUS	HHM TYPE III	11/26/25	660.00
407040	JW PEPPER & SON INC	CHOIR SUPPLIES	11/26/25	644.95
406804	LVC COMPANIES INC	SERVICE CALL / REPA	11/12/25	640.00
V21657	TROY STEIN	FALL MILES - SCHOOL	11/26/25	630.00
406766	FACTORY MOTOR PARTS	BATTERY	11/12/25	625.43
407060	THE MUSIC MART	BAND REPAIR	11/26/25	625.00
406686	INSTITUTE FOR ENVIR	EHS INDOOR AQ RM S2	11/05/25	621.78
407061	NAC MECHANICAL & EL	SERVICE CALL	11/26/25	612.66
406755	EDINA BOYS LACROSSE	STADIUM CLEANUP WOR	11/12/25	600.00
406955	MN DEPT OF LABOR AN	SV ELEVATOR OPERATI	11/19/25	580.00
V21582	MATTHEW J PEARSON	COSTCO - TVS FOR TH	11/12/25	575.90
407004	WASTE MANAGEMENT OF	HL 1/11-11/30 USE	11/19/25	573.67
V21565	STEVEN CURTIS CULLI	PERSONAL TECH ALLOW	11/12/25	573.00
406705	MTI DISTRIBUTING IN	BRUSH WAFER	11/05/25	564.05
406783	IWS - INNOVATIONAL	SIDE STREAM FILTERS	11/12/25	562.50
406962	NORTHLAND CONCRETE	SV LEAK IN HEAT EXC	11/19/25	562.50
407063	NORTHLAND MECHANICA	WATER HEATER	11/26/25	562.50
407063	NORTHLAND MECHANICA	SV LEAK IN HEAT EXC	11/26/25	562.50
406699	MATHCOUNTS FOUNDATI	VVMS MATH TEAM	11/05/25	560.00
406684	INFINITE HEALTH COL	VB TOURNAMENT 10/4	11/05/25	550.00

Check No.	Vendor	Description	Date	Amount
407091	TRIMARK MARLINN LLC	DELIVERY FEE	11/26/25	550.00
407071	PRAIRIE ELECTRIC CO	OUTLETS ADDED	11/26/25	548.90
406948	MIDWEST BUS PARTS I	CABLE	11/19/25	547.62
406976	RIVERSIDE INSIGHTS	BDI ELECTRONIC FORM	11/19/25	540.92
407042	KINECT ENERGY, INC	ECC OCTOBER USE	11/26/25	540.20
407077	ROBERT B HILL CO	SALT	11/26/25	536.78
406692	KROENING NATURE CEN	2ND GR FT	11/05/25	534.00
406919	INTERMEDIATE DISTRI	ALC	11/19/25	532.95
406766	FACTORY MOTOR PARTS	BRAKES	11/12/25	530.38
406684	INFINITE HEALTH COL	VB TOURNAMNET 10/11	11/05/25	525.00
407001	UNIVERSITY OF MINNE	EDINA CHEER COMPETI	11/19/25	525.00
407017	CENTURYLINK	DO- 333850968	11/26/25	520.00
407017	CENTURYLINK	CC- 334037045	11/26/25	508.16
407017	CENTURYLINK	ECC- 333694796	11/26/25	508.16
406823	MULTILINGUAL WORD I	INTERPRETER-172041	11/12/25	508.00
407011	ALL STATE COMMUNICA	PAGING SYSTEM WORK	11/26/25	502.00
406823	MULTILINGUAL WORD I	INTERPRETER-172044	11/12/25	501.00
406672	EDINA GIRLS SOCCER	STADIUM CLEANUP WOR	11/05/25	500.00
406674	EDINA GIRLS CROSS C	STADIUM CLEANUP WOR	11/05/25	500.00
406756	EDINA BOYS SWIM & D	STADIUM CLEANUP WOR	11/12/25	500.00
406758	EDINA GIRLS BASKETB	STADIUM CLEANUP WOR	11/12/25	500.00
406909	GRAINGER	WHEEL WEIGHTS	11/19/25	499.74
406683	IMAGINE LEARNING, L	IMAGINE SONDAY 2	11/05/25	496.00
406681	HORIZON COMMERCIAL	CHEMICALS	11/05/25	490.28
406790	JERRY'S PRINTING	THEATER PROGRAMS	11/12/25	489.00
407069	PEDIATRIC HOME SERV	M.BORG 11-15-25 NOV	11/26/25	487.50
406667	BSN SPORTS, LLC	VB	11/05/25	486.72
407046	LESSONPIX, INC	TEACHERS GROUP LICE	11/26/25	486.53
406718	SCHMITT MUSIC COMPA	ORCHESTRA SUPPLIES	11/05/25	478.00
406888	DISCOUNT SCHOOL SUP	UNIVERSAL COT CARRI	11/19/25	477.58
406992	TAPAN SHARMA	SAT GENIUS	11/19/25	473.90
406899	FACTORY MOTOR PARTS	BATTERIES	11/19/25	473.37
V21561	BETHANY VAN OSDEL	TECH ALLOWANCE - IP	11/05/25	472.76
407010	ACOUSTICS ASSOCIATE	ECC CARPET	11/26/25	472.00
407080	SCHOOL SPECIALTY, L	ART SUPPLIES	11/26/25	470.81
406850	VERIFIED CREDENTIAL	BACKGROUND SCREENIN	11/12/25	467.90
406748	CLAIRE PAHL	GYMNASTICS	11/12/25	462.50
407026	FRASER CHILD AND FA	M.NALEWAK OCT THERA	11/26/25	462.00
407032	HENNEPIN COUNTY SHE	GARNISHMENT PAYMENT	11/26/25	457.63
406698	LVC COMPANIES INC	ANNUAL FE INSPECTIO	11/05/25	457.00
407004	WASTE MANAGEMENT OF	ND 11/1-11/30 USE	11/19/25	451.40
406812	MIKE'S SEPTIC SERVI	TANK	11/12/25	450.00
406815	MINNESOTA SCIENCE O	SCIENCE OLYMPIAD FE	11/12/25	450.00
406785	JAO ART	CLAWHAMMER BANJO	11/12/25	450.00
406706	NCS PEARSON INC	GTFA-SPANISH KIT	11/05/25	449.70
407040	JW PEPPER & SON INC	BAND SUPPLIES	11/26/25	448.99
406681	HORIZON COMMERCIAL	ACID FEEDER LEAK	11/05/25	443.66
407066	ODP BUSINESS SOLUTI	2ND GRADE SUPPLIES	11/26/25	442.07
406668	BUSINESS ESSENTIALS	11X17 BRTWHT QTY10	11/05/25	441.50
407008	YOUR BEARDED ARTIST	HAND KNIT BLANKET	11/19/25	441.00
406916	HOGLUND BUS COMPANY	BEARING BOLTS	11/19/25	436.24
406948	MIDWEST BUS PARTS I	CALIPER	11/19/25	434.50
406680	GRAINGER	FUSES	11/05/25	432.18
406811	MIDWEST BUS PARTS I	HINGE	11/12/25	427.82
406823	MULTILINGUAL WORD I	INTERPRETER-172045	11/12/25	421.00
406664	APADANA LLC	REPROGRAM LIGHTS 23	11/05/25	420.00
407078	RUSSELL SECURITY RE	WELD HINGE BRACKET	11/26/25	420.00
407050	MAPLE GROVE COMP CH	CRIMSON CHEER CHALL	11/26/25	420.00
406738	BERGERON HEALTH CAR	TOMATO SOFT SITTER	11/12/25	418.89

Check No.	Vendor	Description	Date	Amount
406787	JERRY'S FOODS EDINA	UNIFIED FOOD	11/12/25	417.02
407080	SCHOOL SPECIALTY, L	KD ART SUPPLIES	11/26/25	415.28
406823	MULTILINGUAL WORD I	INTERPRETER-172042	11/12/25	414.00
407018	CRISTINA GARRASI	ITALIAN COOKING: GN	11/26/25	409.50
406683	IMAGINE LEARNING, L	SONDAY - HL	11/05/25	400.00
406852	WESTWOOD HILLS NATU	KG FIELD TRIP	11/12/25	400.00
V21645	WILLIAM L BRITT	TECHNOLOGY ALLOWANC	11/26/25	400.00
406938	MACKIN EDUCATIONAL	BOOKS FOR EHS	11/19/25	398.79
406778	GRAYBAR ELECTRIC CO	LIGHTING SUPPLIES	11/12/25	391.11
406821	MRI SOFTWARE LLC	OCT25 BKGD CHK: MIS	11/12/25	390.00
406826	NBS CALIBRATIONS	WRESTLING SCALES	11/12/25	390.00
407080	SCHOOL SPECIALTY, L	YOGA MATS	11/26/25	389.02
406924	J KILLIAN CONSULTIN	MAC/APPLE WATCH FUN	11/19/25	385.00
407017	CENTURYLINK	CS- 333689337	11/26/25	381.12
407017	CENTURYLINK	CN- 333778976	11/26/25	381.12
407017	CENTURYLINK	HL- 333953691	11/26/25	381.12
406721	SCHWICKERT'S TECTA	ANNUAL RPZ INSPECTI	11/05/25	370.00
406721	SCHWICKERT'S TECTA	ANNUAL RPZ INSPECTI	11/05/25	370.00
406665	AUTISM-PRODUCTS.COM	PLATFORM SWING	11/05/25	368.00
407017	CENTURYLINK	CV- 333780138	11/26/25	362.58
406728	ACCO BRANDS, GBCCON	LAMINATOR REPAIR	11/12/25	362.00
406900	SHRED-IT USA	SHREDDING	11/19/25	362.00
406830	PAUL DAVID	SECURITY SURVEY VID	11/12/25	360.00
406877	CARLSON PRINTING CO	FAST FACTS FLYERS	11/19/25	360.00
406944	MENARDS - EDEN PRAI	TSCHIDA SUPPLIES	11/19/25	350.86
406713	PREFERRED STRIPING	ND PLAYGROUND MARKI	11/05/25	350.00
406849	VENTRIS LEARNING LL	UFLI MANUALS	11/12/25	350.00
406849	VENTRIS LEARNING LL	UFLI FOUNDATIONS	11/12/25	350.00
406967	POLAR ELECTRO INC	POLAR GO FIT-VALLEY	11/19/25	350.00
407072	RACHEL ROTHERING	INTERPRETING SERVIC	11/26/25	350.00
406940	MATH ADDVANTAGE TUT	ACT COMPREHENSION	11/19/25	350.00
406698	LVC COMPANIES INC	ANNUAL FE INSPECTIO	11/05/25	349.40
406870	BENEFIT EXTRAS, INC	OCT25 FLEX ADMIN	11/19/25	346.15
406843	THE MASTER TEACHER	PARA ONLINE TRAININ	11/12/25	345.00
406986	SICO AMERICA INC	TORSION BAR REPLACE	11/19/25	343.59
406829	PATRICIA OLSON	A WALK IN THE PARK	11/12/25	343.00
406869	BAYCOM INC	WALKIE MAINTENANCE	11/19/25	341.25
406739	BIRCHBARK BOOKS AND	BOOKS FOR ND	11/12/25	340.10
406981	SCHMITT MUSIC COMPA	KEYBOARD	11/19/25	339.99
406797	KATIE DOWNEY	FABRIC FOR 9-10TH S	11/12/25	337.74
406925	JACKIE MART	CANDYLAND	11/19/25	336.00
406782	ISD 192 - FARMINGTO	DEBATE FEES	11/12/25	335.00
406982	SCHOOL HEALTH CORPO	THERMOMETER	11/19/25	334.52
407045	LANGUAGE LINE SERVI	OTHER	11/26/25	332.20
406694	LAKESHORE LEARNING	CLEAR BINS & STORAG	11/05/25	327.74
406857	PEARSON EDUCATION I	MYVIRTUALCHILD CODE	11/12/25	327.36
407040	JW PEPPER & SON INC	CHOIR SUPPLIES	11/26/25	325.49
407089	TOOLS TO GROW INC	GROUP LEVEL 1 MEMBE	11/26/25	325.00
406707	NORCOSTCO INC	LAMPS FOR AUDITORIU	11/05/25	322.70
406698	LVC COMPANIES INC	ANNUAL FE INSPECTIO	11/05/25	322.00
407056	MINNESOTA HISTORICA	FR. EXCHANGE FIELD	11/26/25	320.00
406914	HEALY AWARDS INC	GHOCKEY HELMET DECA	11/19/25	319.76
406764	ELSMORE SWIM SHOP	SWIM CAPS	11/12/25	318.75
406869	BAYCOM INC	WALKIE MAINTENANCE	11/19/25	316.25
406675	EDINA MORNINGSIDE R	Q2 DUES	11/05/25	315.00
406759	EDINA GIVE & GO	ACT CLASS CANCELLED	11/12/25	315.00
406667	BSN SPORTS, LLC	VB	11/05/25	312.00
406927	JESSEN PRESS INC	MS NIGHT HANDOUTS	11/19/25	310.00
V21596	LOCHLANN BERTRAND-N	ND FRENCH INTERN PA	11/19/25	310.00

Check No.	Vendor	Description	Date	Amount
V21597	LILOU BONNET	ND FRENCH INTERN PA	11/19/25	310.00
V21598	YOHAN CARRE	ND FRENCH INTERN PA	11/19/25	310.00
V21599	IZALINE CHARTRON	ND FRENCH INTERN PA	11/19/25	310.00
V21600	TEA CHIMITS	VV FRENCH INTERN PA	11/19/25	310.00
V21602	VALENTINE DARNICHE	EHS FRENCH INTERN P	11/19/25	310.00
V21603	EMMA DESROCHES	ND FRENCH INTERN PA	11/19/25	310.00
V21604	LISA DUFOUR	ND FRENCH INTERN PA	11/19/25	310.00
V21605	NINA DUFOUR-FALCOZ	VV FRENCH INTERN PA	11/19/25	310.00
V21607	LEA FREI	ND FRENCH INTERN PA	11/19/25	310.00
V21609	AMBRE GENOUD	ND FRENCH INTERN PA	11/19/25	310.00
V21611	LOUKA GOMES	ND FRENCH INTERN PA	11/19/25	310.00
V21612	TESS GUYOT	ND FRENCH INTERN PA	11/19/25	310.00
V21617	THEOTIME LANGEVIN	ND FRENCH INTERN PA	11/19/25	310.00
V21618	MAEVA LE ROY DE BON	EHS FRENCH INTERN P	11/19/25	310.00
V21620	THOMAS LITZLER	ND FRENCH INTERN PA	11/19/25	310.00
V21621	THEO MARTY	VV FRENCH INTERN PA	11/19/25	310.00
V21622	CHARLOTTE MICHAUD	ND FRENCH INTERN PA	11/19/25	310.00
V21623	EURYDICE MOYAUX	ND FRENCH INTERN PA	11/19/25	310.00
V21627	JULIE PERRIER	ND FRENCH INTERN PA	11/19/25	310.00
V21628	CLARA PIRES	EHS FRENCH INTERN P	11/19/25	310.00
V21629	NOEMIE RIAUX	ND FRENCH INTERN PA	11/19/25	310.00
V21630	CLARA ROMANOS	ND FRENCH INTERN PA	11/19/25	310.00
V21632	GABIN SAMZUN	ND FRENCH INTERN PA	11/19/25	310.00
V21634	LEA SIMON	ND FRENCH INTERN PA	11/19/25	310.00
V21636	LOIS THIERRY	ND FRENCH INTERN PA	11/19/25	310.00
V21639	ALEYNA YILDIRGAN	ND FRENCH INTERN PA	11/19/25	310.00
406984	SCHOOL SPECIALTY, L	ART SUPPLY ORDER	11/19/25	306.11
407004	WASTE MANAGEMENT OF	TRAN. 11/1-11/30 US	11/19/25	300.52
406702	MINNETONKA HIGH SCH	DEBATE FEES	11/05/25	300.00
406751	DAVID WEBB -- HOMER	EXEC COACHING	11/12/25	300.00
406965	PACER CENTER	KINDERGARTEN PUPPET	11/19/25	300.00
406967	POLAR ELECTRO INC	ADDITIONAL TEACHER	11/19/25	300.00
407065	OCCUPATIONAL MEDICI	DRIVER DOT EXAMS	11/26/25	300.00
406865	AMAZON CAPITAL SERV	SOCIALWORK CALMING	11/19/25	299.83
406922	I-STATE TRUCK CENTE	FAN DRIVE	11/19/25	297.85
406948	MIDWEST BUS PARTS I	C2 DOOR PARTS	11/19/25	296.97
406984	SCHOOL SPECIALTY, L	ART ROOM SUPPLIES	11/19/25	295.95
406899	FACTORY MOTOR PARTS	RADIATOR	11/19/25	295.05
406800	KIM PONCIUS	BEGINNING SEWING	11/12/25	294.00
407045	LANGUAGE LINE SERVI	VIDEO INTERPRETATIO	11/26/25	290.20
406818	MN HOME TECH	AI IN ACTION	11/12/25	280.00
406836	SCHMITT MUSIC COMPA	BAND REEDS	11/12/25	275.40
406997	TWIN CITIES TRANSPO	TOW BUS 51 BACK TO	11/19/25	275.00
406844	TRI-STATE BOBCAT IN	TOOL CAT PARTS	11/12/25	274.49
V21591	PAMELA M TAYLOR	PART B MILEAGE SEPT	11/12/25	273.77
406836	SCHMITT MUSIC COMPA	BAND REPAIRS	11/12/25	273.00
406836	SCHMITT MUSIC COMPA	BAND MUSIC	11/12/25	271.65
406804	LVC COMPANIES INC	MISSED EXTINGUISHER	11/12/25	270.60
406922	I-STATE TRUCK CENTE	P/S HOSE	11/19/25	267.88
407013	ASSURED SECURITY IN	DOOR REPAIR	11/26/25	267.00
406686	INSTITUTE FOR ENVIR	CN ASBESTOS REMOVAL	11/05/25	266.50
406884	CTL-COMPUTER TECHNO	CHROMEBOX	11/19/25	264.96
407092	TSBL DISTRIBUTING	C713 SOFT SERVE MAI	11/26/25	262.50
406689	JERRY'S PRINTING	ECSE HOME VISIT REP	11/05/25	260.00
406927	JESSEN PRESS INC	K BOOKLETS -(SPANIS	11/19/25	260.00
406861	ADVANCED IMAGING SO	PRINTER FOR EHS	11/19/25	260.00
V21626	SHAUN P PAKENHAM	TARGET - BOOKS AND	11/19/25	259.77
406918	INSTITUTE FOR ENVIR	ECC FLOORING REMOVA	11/19/25	255.50
406991	SUZANNE MAGNUSON	MEAN GIRLS PHOTOGRA	11/19/25	250.00

Check No.	Vendor	Description	Date	Amount
406734	AMLE --ASSOCIATION	AMLE MEMBERSHIP	11/12/25	249.99
406878	CATALYST SOURCING S	SUPP TRACK MON SUBS	11/19/25	249.99
406697	LRS PORTABLES LLC	EHS PORTABLE	11/05/25	245.00
406827	NEVERS LARKIN BASEB	REFUND- CREDIT ON A	11/12/25	237.39
406911	GREATAMERICA FINANC	DO NOV25 POSTAGE MT	11/19/25	236.95
V21633	MEGAN B SCHNEIDER	HOME VISIT EARLY IN	11/19/25	236.88
406980	SAVOR	INDIA-WINTER SOUPS	11/19/25	235.20
406947	MICHELLE MEADOWS	ADULT W/DISABILITIE	11/19/25	230.77
406662	ADVANCED POWER SERV	SERVICE CALL SV GEN	11/05/25	230.00
406773	GILLIAN MCNEAL	SWIMMING & DIVING	11/12/25	230.00
406841	STEVEN HUDOBA	SWIMMING & DIVING	11/12/25	230.00
406700	MENARDS - EDEN PRAI	TOOL CART	11/05/25	229.99
407095	WALL ENTERPRISES IN	10' CERAMIC WHEEL	11/26/25	226.90
V21641	RUSUL M ALI	"10/22,11/13,11/21	11/26/25	226.10
407041	KELLY SERVICES, INC	DO SUB - EHS	11/26/25	225.75
407041	KELLY SERVICES, INC	DO - SUBSTITUTES	11/26/25	225.75
406710	PEDIATRIC HOME SERV	MB 9-30-25 INV	11/05/25	225.00
406936	LAKEVILLE NORTH HIG	VB INVITE	11/19/25	225.00
406955	MN DEPT OF LABOR AN	EHS BOILER LICENSE	11/19/25	225.00
406972	RAINDROP IRRIGATION	IRRIGATION BLOWOUT	11/19/25	225.00
406959	MULTILINGUAL WORD I	INTERPRETER-174596	11/19/25	223.80
406675	EDINA MORNINGSIDE R	Q2 MEALS	11/05/25	220.00
407088	T-MOBILE	HS MAINT	11/26/25	218.34
406836	SCHMITT MUSIC COMPA	BAND REPAIR	11/12/25	212.00
407034	HORIZON COMMERCIAL	CHLORINE	11/26/25	210.14
406697	LRS PORTABLES LLC	CC PORTABLE	11/05/25	210.00
406822	MSBA -- MINNESOTA S	EM - PH3 TRAINING	11/12/25	210.00
406805	MARIA LANDER CABRER	YOGA FOR PELVIC FLO	11/12/25	210.00
406683	IMAGINE LEARNING, L	S&H	11/05/25	209.10
407093	VIVACITY TECH PBC	WARRANTY- 3	11/26/25	207.00
406834	SAVOR	FLAVORS OF INDIA- M	11/12/25	205.80
406980	SAVOR	N INDIAN FLAVORS	11/19/25	205.80
407068	PAR INC	10992-IC BRIEF2 FOR	11/26/25	205.00
V21558	TORY N STAUM	PT MILEAGE	11/05/25	202.93
406911	GREATAMERICA FINANC	EHS NOV25 POSTAGE M	11/19/25	201.95
407098	ZIEGLER INC	TOOL	11/26/25	200.74
406784	JACOB MURAWSKI-HARG	DEBATE - JUDGE	11/12/25	200.00
406784	JACOB MURAWSKI-HARG	DEBATE - JUDGE	11/12/25	200.00
406806	MATTHEW RYAN	DEBATE - JUDGE	11/12/25	200.00
406854	XEROX IT SOLUTIONS,	SCREEN DEDUCTIBLES	11/12/25	200.00
406854	XEROX IT SOLUTIONS,	SCREEN DEDUCTIBLES	11/12/25	200.00
406955	MN DEPT OF LABOR AN	ECC BOILER LICENSE	11/19/25	200.00
406960	NCS PEARSON INC	MCA/MTAS SCORE ENTR	11/19/25	200.00
406979	SAMUEL PETERSON	HIP HOP	11/19/25	200.00
406951	MINNESOTA JUNIOR HI	SV MATH TEAM	11/19/25	200.00
407068	PAR INC	10993-II BRIEF2 FOR	11/26/25	199.50
V21557	ERIN ST. ORES	PART C MILEAGE - SE	11/05/25	199.15
407080	SCHOOL SPECIALTY, L	POLY ALPHA SPOTS	11/26/25	198.97
406719	SCHOLASTIC INC	SCHOLASTIC NEWS SUB	11/05/25	197.64
406901	FLEET PRIDE	BEARING	11/19/25	197.36
406845	TWIN CITY GARAGE DO	GARAGE DOOR EYES	11/12/25	195.00
V21608	JENNIFER L FROEHLIC	10/15 & 10/17 MILEA	11/19/25	193.20
V21643	GRETCHEN L BRANDT	11/5 MILEAGE	11/26/25	192.50
407080	SCHOOL SPECIALTY, L	ART SUPPLIES	11/26/25	191.59
V21613	JESSICA L HEIDELBER	SEP-OCT MILEAGE	11/19/25	191.03
407047	LINGOFORCE	ASL INTERPRETING -	11/26/25	190.00
406763	ELLA BASILE	GYMNASTICS	11/12/25	187.50
V21542	AMY E FAIRWEATHER	BIRTH-3 EARLY INTER	11/05/25	187.32
406737	A-Z RENTAL CENTER	BLOW DOWN CC CN EHS	11/12/25	186.45

Check No.	Vendor	Description	Date	Amount
406737	A-Z RENTAL CENTER	BLOW DOWN CC CN EHS	11/12/25	186.45
406679	FRESHPOINT BIX PROD	CN KC SNACKS	11/05/25	185.51
406859	93 SKIP LLC	TRANS OCTOBER PRODU	11/19/25	185.09
406721	SCHWICKERT'S TECTA	ANNUAL RPZ INSPECTI	11/05/25	185.00
406721	SCHWICKERT'S TECTA	ANNUAL RPZ INSPECTI	11/05/25	185.00
406721	SCHWICKERT'S TECTA	ANNUAL RPZ INSPECTI	11/05/25	185.00
406721	SCHWICKERT'S TECTA	ANNUAL RPZ INSPECTI	11/05/25	185.00
406721	SCHWICKERT'S TECTA	ANNUAL RPZ INSPECTI	11/05/25	185.00
406721	SCHWICKERT'S TECTA	ANNUAL RPZ INSPECTI	11/05/25	185.00
406721	SCHWICKERT'S TECTA	ANNUAL RPZ INSPECTI	11/05/25	185.00
406726	WOLD ARCHITECTS & E	EPAC ROOF REINFORCI	11/05/25	184.71
V21574	SHAWNEE L KRUEGER	10/20 MILEAGE	11/12/25	183.40
406898	ESCREEN, INC.	DRIVER DOT	11/19/25	180.50
V21544	CRISTIANA P HAWTHOR	COSTUMES FOR FALL M	11/05/25	180.27
407017	CENTURYLINK	CC-333869855	11/26/25	180.06
406941	MATHCOUNTS FOUNDATI	SV MATH TEAM	11/19/25	180.00
406757	EDINA COFFEE ROASTE	5LBS DRIP BREW-EMBE	11/12/25	176.25
406865	AMAZON CAPITAL SERV	LAMINATOR/WORKRM SU	11/19/25	175.89
406697	LRS PORTABLES LLC	CV PORTABLE	11/05/25	175.00
406733	AMKA GLOBAL LLC	PRINTING	11/12/25	175.00
406905	GENERAL SECURITY SE	TRAN. PATROL RESPON	11/19/25	175.00
406772	GALLIVANT & TRAIPSE	CREATE EURO ADVENTU	11/12/25	175.00
406895	ELIZABETH FOTLAND	CHEER 3-5	11/19/25	175.00
406865	AMAZON CAPITAL SERV	GRADE 1 SDL	11/19/25	174.90
406905	GENERAL SECURITY SE	CV MONIT/ALARM/CELL	11/19/25	170.85
406867	ASTLEFORD INTERNATI	SENSOR	11/19/25	170.20
406948	MIDWEST BUS PARTS I	CALIPER	11/19/25	167.25
406681	HORIZON COMMERCIAL	POOL TESTING SUPPLI	11/05/25	166.69
406787	JERRY'S FOODS EDINA	OFFICE FOOD	11/12/25	165.57
406916	HOGLUND BUS COMPANY	SENSOR	11/19/25	163.96
406916	HOGLUND BUS COMPANY	DIPSTICK/SENSOR/COO	11/19/25	163.96
406865	AMAZON CAPITAL SERV	OFFICE SUPPLIES	11/19/25	163.86
407091	TRIMARK MARLINN LLC	PART/BAXTER OVEN-FR	11/26/25	162.81
407080	SCHOOL SPECIALTY, L	ART SUPPLIES	11/26/25	162.50
407017	CENTURYLINK	DO- 333690767	11/26/25	161.04
407039	JOHN W MCKONE -- BE	PIANO TUNING	11/26/25	160.00
406935	LAKESHORE LEARNING	(4) FLX-SP WASH CMF	11/19/25	159.96
406964	OPENTEXT INC	FAX TO TEXT OCT 25	11/19/25	159.35
406910	GRAYBAR ELECTRIC CO	LESMAN INSTRUMENT	11/19/25	158.91
406932	KATH FUEL OIL SERVI	WASHER FLUID	11/19/25	158.75
406927	JESSEN PRESS INC	BZ CARDS-MOE/GOLBER	11/19/25	158.00
406766	FACTORY MOTOR PARTS	CALIPER	11/12/25	157.18
406950	MINNESOTA EQUIPMENT	BELT	11/19/25	155.71
406936	LAKEVILLE NORTH HIG	BOYS CROSS COUNTRY	11/19/25	155.00
407029	GROTH MUSIC COMPANY	BAND SUPPLIES	11/26/25	152.49
406961	NORCOSTCO INC	SV LIGHTS	11/19/25	152.40
407042	KINECT ENERGY, INC	ND OCTOBER USE	11/26/25	152.37
406678	FORKLIFTS OF MINNES	PLANNED MAINT. STAC	11/05/25	151.29
406963	ODP BUSINESS SOLUTI	CONSTRUCTION PAPER	11/19/25	151.13
406823	MULTILINGUAL WORD I	INTERPRETER-172308	11/12/25	150.90
406688	JERRY'S HARDWARE	THEATER SET SUPPLIE	11/05/25	150.72
406740	BJORKLUND COMPENSAT	JOB DESC RATING	11/12/25	150.00
406871	BJORKLUND COMPENSAT	JOB DESC RATING	11/19/25	150.00
406921	ISD 885 - STMA PUBL	BOYS CROSS COUNTRY	11/19/25	150.00
406907	GOPHER / PLAY WITH	IDENTITY BINGO	11/19/25	149.00
V21544	CRISTIANA P HAWTHOR	COSTUMES FOR FALL M	11/05/25	148.52
407027	FRESHPOINT BIX PROD	ELFC SNACKS	11/26/25	147.75
406781	INGCO INTERNATIONAL	TRANS. HANDBOOK LAP	11/12/25	145.00
406955	MN DEPT OF LABOR AN	VV ELEVATOR OPERATI	11/19/25	145.00

Check No.	Vendor	Description	Date	Amount
406714	PRO-ED INC	TGMD3 EXAMINER RECO	11/05/25	144.00
406851	VIVIENNE LORIJN	UNIFIED PARTY SUPPL	11/12/25	141.07
406905	GENERAL SECURITY SE	SV PATROL RESPONSE	11/19/25	140.00
407076	RJ MECHANICAL INC	RPZ REMOVAL	11/26/25	140.00
406999	ULINE	SIMPLE GREEN	11/19/25	139.91
406999	ULINE	SIMPLE GREEN	11/19/25	139.91
406944	MENARDS - EDEN PRAI	BOX RAGS	11/19/25	138.77
406903	FRESHPOINT BIX PROD	KC CN SNACKS	11/19/25	138.29
406786	JAY DUDDING	LATIN DANCE	11/12/25	137.20
406903	FRESHPOINT BIX PROD	KC CV SNACKS	11/19/25	135.24
V21592	ANNE C WELLS	PART B MILEAGE SEPT	11/12/25	131.39
406863	ALL STRINGS ATTACHE	STRING SETS	11/19/25	131.32
407040	JW PEPPER & SON INC	CHOIR SUPPLIES	11/26/25	130.99
407029	GROTH MUSIC COMPANY	BAND SUPPLIES	11/26/25	130.00
406982	SCHOOL HEALTH CORPO	TOWELS	11/19/25	129.30
406899	FACTORY MOTOR PARTS	BATTERY	11/19/25	129.17
407043	KULLY SUPPLY INC	PLUMBING SUPPLIES	11/26/25	126.76
406684	INFINITE HEALTH COL	CC TRAINER MEET	11/05/25	125.00
406880	CHARMTECH LABS LLC	DEBATE ENTRIES	11/19/25	125.00
406955	MN DEPT OF LABOR AN	VV BOILER LICENSE	11/19/25	125.00
406955	MN DEPT OF LABOR AN	CC BOILER LICENSE	11/19/25	125.00
407035	HOUSE OF NOTE	ORCHESTRA REPAIR	11/26/25	125.00
406839	SHERWIN WILLIAMS	PAINT & SUPPLIES	11/12/25	124.98
406908	GOPHER STATE ONE-CA	MAY 2025 LOCATING F	11/19/25	124.20
407029	GROTH MUSIC COMPANY	BAND SUPPLIES	11/26/25	123.42
406959	MULTILINGUAL WORD I	INTERPRETER-174838	11/19/25	123.10
406832	RICHFIELD MINNOCO /	FUEL	11/12/25	121.51
406959	MULTILINGUAL WORD I	INTERPRETER-173992	11/19/25	121.00
406908	GOPHER STATE ONE-CA	LOCATING SERVICE OC	11/19/25	120.15
406671	ECM PUBLISHERS INC	SEPT 8 REG MINUTES	11/05/25	118.75
406990	SPS COMPANIES INC	SINK PARTS FOR #314	11/19/25	117.70
V21555	NATALIE M SPICER	AUG- OCT MILEAGE	11/05/25	117.60
V21571	RONALD B JENKINS	10/23 & 10/31 MILEA	11/12/25	117.60
406903	FRESHPOINT BIX PROD	APPLES & BANANA	11/19/25	117.00
407052	MENARDS - EDEN PRAI	MAINT. ITEMS	11/26/25	114.82
V21588	KORY M SMITH	11/07 MILEAGE	11/12/25	113.75
406680	GRAINGER	BELTS	11/05/25	112.64
406688	JERRY'S HARDWARE	DRILL BITS	11/05/25	112.60
406959	MULTILINGUAL WORD I	INTERPRETER-174978	11/19/25	111.90
406959	MULTILINGUAL WORD I	INTERPRETER-174543	11/19/25	109.80
406832	RICHFIELD MINNOCO /	FUEL	11/12/25	109.54
406959	MULTILINGUAL WORD I	INTERPRETER-174542	11/19/25	109.10
406869	BAYCOM INC	WALKIE MAINTENANCE	11/19/25	108.75
406959	MULTILINGUAL WORD I	INTERPRETER-174544	11/19/25	108.40
407040	JW PEPPER & SON INC	CHOIR SUPPLIES	11/26/25	108.00
406999	ULINE	CASTERS AND SWIVELS	11/19/25	107.61
V21581	STEPHANIE T PAGAC	8/25 - 11/7 MILEAGE	11/12/25	107.10
406823	MULTILINGUAL WORD I	INTERPRETER-172712	11/12/25	107.00
406959	MULTILINGUAL WORD I	INTERPRETER-174277	11/19/25	107.00
V21616	AMBER L KLAPHAKE	9/29 - 11/7 MILEAGE	11/19/25	106.40
V21548	CHERYL L PARISH	PART B MILEAGE AUG/	11/05/25	106.33
V21548	CHERYL L PARISH	PART B OCT MILEAGE	11/05/25	106.12
406959	MULTILINGUAL WORD I	INTERPRETER-173993	11/19/25	105.60
406959	MULTILINGUAL WORD I	INTERPRETER-173994	11/19/25	105.60
406959	MULTILINGUAL WORD I	INTERPRETER-173996	11/19/25	105.60
406959	MULTILINGUAL WORD I	INTERPRETER-173995	11/19/25	105.60
406927	JESSEN PRESS INC	BZ CARDS-SEPULVEDA/	11/19/25	105.00
V21550	ANDREW J RICHTER	BARI SAX REPAIR AT	11/05/25	104.00
406669	CROWN EQUIPMENT COR	SERVICE	11/05/25	103.50

Check No.	Vendor	Description	Date	Amount
V21646	MARYA DUMKE	BE CART SUPPLIES (M	11/26/25	102.53
V21560	NICOLE R SWOBODA	SEPT-OCT MILEAGE	11/05/25	101.08
406729	ADRIANA SOUNDARA	DEBATE - JUDGE	11/12/25	100.00
406784	JACOB MURAWSKI-HARG	DEBATE - JUDGE EP	11/12/25	100.00
406784	JACOB MURAWSKI-HARG	DEBATE - JUDGE ST P	11/12/25	100.00
406806	MATTHEW RYAN	DEBATE - JUDGE	11/12/25	100.00
406854	XEROX IT SOLUTIONS,	SCREEN DEDUCTIBLES	11/12/25	100.00
406886	DAVID DOBBERTIN	JUDGE-SPEECH	11/19/25	100.00
406955	MN DEPT OF LABOR AN	CN BOILER LICENSE	11/19/25	100.00
407007	XEROX IT SOLUTIONS,	SCREEN DEDUCTIBLES	11/19/25	100.00
407007	XEROX IT SOLUTIONS,	SCREEN DEDUCTIBLES	11/19/25	100.00
407036	INVER GROVE HEIGHTS	SIMLEY CROSS COUNTR	11/26/25	100.00
407040	JW PEPPER & SON INC	CHOIR SUPPLIES	11/26/25	99.99
406946	METRO SALES INC	NOV25 ATHL COPIER	11/19/25	98.00
406916	HOGLUND BUS COMPANY	SEAL	11/19/25	97.56
407003	CEDAR RAPIDS PUBLIC	DEBATE ENTRIES	11/19/25	95.00
407080	SCHOOL SPECIALTY, L	HOOK-N-LOOP TARGET	11/26/25	93.44
407009	NEIL ANDRASCHKO	FOOTBALL -MINNETONK	11/19/25	92.00
406903	FRESHPOINT BIX PROD	HL KC SNACKS	11/19/25	90.60
406703	MN URBAN DEBATE LEA	DEBATE FEES	11/05/25	90.00
406788	JERRY'S FOODS EDINA	BAKERY ITEMS	11/12/25	89.94
V21564	BEDSTON A BURRELL	OCTOBER MILEAGE	11/12/25	89.32
406939	MASBO	AI TRAINING REGISTR	11/19/25	89.00
406741	BUSINESS ESSENTIALS	11X17 BRWHT QTY2	11/12/25	88.00
V21552	YATESH N SINGH	MATBOARDS FOR INFOR	11/05/25	87.75
406744	CHRISTI SIVER	GREAT DECISIONS:COF	11/12/25	87.50
V21573	EILEEN C KAMP	PART B MILEAGE SEPT	11/12/25	87.36
406928	JOSTENS INC	DIPLOMAS	11/19/25	87.10
406927	JESSEN PRESS INC	BZ CARDS - SEPULVED	11/19/25	85.00
406984	SCHOOL SPECIALTY, L	ART SUPPLY ORDER	11/19/25	84.20
406676	ERHS SPEECH BOOSTER	DEBATE FEES	11/05/25	84.00
406865	AMAZON CAPITAL SERV	STYLUS PEN	11/19/25	83.97
406678	FORKLIFTS OF MINNES	PM SERV. ON ELEC PA	11/05/25	83.84
406990	SPS COMPANIES INC	TOILET - ELFC EAST	11/19/25	82.43
406708	ODP BUSINESS SOLUTI	OFFICE SUPPLIES	11/05/25	81.54
V21580	BETONY L OSBORNE	READING ACADEMY FOL	11/12/25	80.78
V21563	GRACE L BESTLER	COMMUNITY MILEAGE S	11/12/25	80.64
V21553	ELIZABETH MARY SLET	FLEX MATERIALS FOR	11/05/25	80.51
406725	WESTSIDE COMMUNITY	CONSORTIUM 2028 MEA	11/05/25	80.00
406742	CDW GOVERNMENT	WIN 10 LICENSES-80	11/12/25	80.00
406929	JUSTIN HAYCRAFT	SECTION 2AA GIRLS S	11/19/25	80.00
406933	KATIE HAYCRAFT	SECTION 2AA GIRLS S	11/19/25	80.00
406907	GOPHER / PLAY WITH	RAINBOW FOOTBALLS	11/19/25	79.95
406677	SHRED-IT USA	SHREDDING	11/05/25	79.56
406753	DISPLAY SALES CO	US FLAG	11/12/25	79.00
407020	CURRICULUM ASSOCIAT	CIBS II STUDENT REC	11/26/25	78.00
406680	GRAINGER	KITCHEN SUPPLIES	11/05/25	77.94
406984	SCHOOL SPECIALTY, L	ART SUPPLY ORDER	11/19/25	77.91
406768	FRESHPOINT BIX PROD	APPLES & CARROTS	11/12/25	75.35
V21555	NATALIE M SPICER	9/3 - 10/28 MILEAGE	11/05/25	75.18
406671	ECM PUBLISHERS INC	SEPT 8 WS MINUTES	11/05/25	75.00
406702	MINNETONKA HIGH SCH	DEBATE FEES	11/05/25	75.00
406869	BAYCOM INC	WALKIE VOLUME KNOBS	11/19/25	75.00
406955	MN DEPT OF LABOR AN	HL BOILER LICENSE	11/19/25	75.00
406955	MN DEPT OF LABOR AN	CS BOILER LICENSE	11/19/25	75.00
406955	MN DEPT OF LABOR AN	CV BOILER LICENSE	11/19/25	75.00
407040	JW PEPPER & SON INC	CHOIR SUPPLIES	11/26/25	75.00
406916	HOGLUND BUS COMPANY	DIPSTICK	11/19/25	74.81
407088	T-MOBILE	ECC MAINT	11/26/25	74.71

Check No.	Vendor	Description	Date	Amount
406909	GRAINGER	LIQUID ELEC TAPE	11/19/25	74.16
V21642	KRISTY L ARDINGER	NOTEBOOKS FOR 3RD G	11/26/25	73.43
406905	GENERAL SECURITY SE	TRAN. MONITORING/AL	11/19/25	72.00
406718	SCHMITT MUSIC COMPA	FLUTE CASE REPAIR/R	11/05/25	71.99
406718	SCHMITT MUSIC COMPA	FLUTE CASE REPAIR/R	11/05/25	71.99
406836	SCHMITT MUSIC COMPA	FLUTE CASE REPAIR/R	11/12/25	71.99
406836	SCHMITT MUSIC COMPA	ORCHESTRA MUSIC	11/12/25	71.13
406811	MIDWEST BUS PARTS I	WATER PUMP	11/12/25	71.04
406803	LEWIS WHEELER	SOCCER	11/12/25	70.00
406930	JW PEPPER & SON INC	BAND MUSIC	11/19/25	70.00
V21577	EILEY K MISFELDT	OCTOBER MILEAGE	11/12/25	70.00
406978	ROY MAGNUSON	WRESTLING REFEREE	11/19/25	70.00
407040	JW PEPPER & SON INC	ORCHESTRA SUPPLIES	11/26/25	69.99
406907	GOPHER / PLAY WITH	RUBBER BSKT BALL SZ	11/19/25	69.95
V21614	ALAN K HENDRICKSON	8/20 - 11/13 MILEAG	11/19/25	69.80
406970	PREMIUM WATERS INC	WATER FOR DMTS	11/19/25	69.24
406671	ECM PUBLISHERS INC	SEPT 23 SPEC MINUTE	11/05/25	68.75
407017	CENTURYLINK	VV-333611669	11/26/25	68.32
406717	SCAN AIR FILTER INC	FILTERS AHU-1 (3)	11/05/25	67.05
407082	SOCIAL THINKING PUB	WE THINKERS VOL 2	11/26/25	65.99
407040	JW PEPPER & SON INC	BAND MUSIC	11/26/25	65.00
406907	GOPHER / PLAY WITH	RUBBER BSKT BALL SZ	11/19/25	64.95
V21551	TIMOTHY J RONHOVDE	OCTOBER MILEAGE	11/05/25	64.54
V21593	EMILY L WESTRUM	11/5 - 11/07 MILEAG	11/12/25	63.00
406671	ECM PUBLISHERS INC	SEPT 2 SPEC MINUTES	11/05/25	62.50
406730	ADVANCED IMAGING SO	BUS GARAGE 09/25	11/12/25	62.37
407080	SCHOOL SPECIALTY, L	FINGERLIGHTS BALLS	11/26/25	61.94
406787	JERRY'S FOODS EDINA	FACS	11/12/25	61.64
V21544	CRISTIANA P HAWTHOR	COSTUMES FOR FALL M	11/05/25	61.11
406970	PREMIUM WATERS INC	WATER FOR DMTS	11/19/25	60.49
406891	EDINA COFFEE ROASTE	5LBS DRIP BREW- EMB	11/19/25	60.00
407040	JW PEPPER & SON INC	CHOIR SUPPLIES	11/26/25	60.00
406927	JESSEN PRESS INC	BZ CARDS - PHONGSAV	11/19/25	60.00
406663	AMAZON CAPITAL SERV	WEBSTERS SPELLING C	11/05/25	59.52
407080	SCHOOL SPECIALTY, L	CATCH NETS & BALLS	11/26/25	59.02
406802	KRIS INDERIEDEN	STAFF APPRECIATION	11/12/25	58.73
406759	EDINA GIVE & GO	ORIGAMI CLASS CANCE	11/12/25	58.50
406899	FACTORY MOTOR PARTS	BELT	11/19/25	57.98
V21546	KATIE E MCFARLAND	PART B MILEAGE AUG/	11/05/25	57.82
406820	MOR GOLF AND UTILIT	KEYS-UTILITY VEHICL	11/12/25	56.93
407015	BUILDING CONTROLS &	THERMISTOR	11/26/25	56.84
406671	ECM PUBLISHERS INC	SEPT 16 WS MINUTES	11/05/25	56.25
407078	RUSSELL SECURITY RE	6 - KEYS CUT	11/26/25	56.00
V21589	LEAH SPELLMAN	CLASSROOM SUPPLIES	11/12/25	56.00
407028	GRAINGER	NEW PLUG END	11/26/25	56.00
406865	AMAZON CAPITAL SERV	EAR PIECES	11/19/25	55.90
407040	JW PEPPER & SON INC	CHOIR SUPPLIES	11/26/25	55.90
406865	AMAZON CAPITAL SERV	BIG MAGNETIC TEN FR	11/19/25	55.80
V21544	CRISTIANA P HAWTHOR	COSTUMES FOR FALL M	11/05/25	55.49
407081	SHRED RIGHT	WO 0109002 - HR	11/26/25	55.00
407081	SHRED RIGHT	WO 0109002 - SPED	11/26/25	55.00
407081	SHRED RIGHT	WO 0109002 - FINANC	11/26/25	55.00
406776	GRAINGER	THREAD REPAIR KIT	11/12/25	54.69
406718	SCHMITT MUSIC COMPA	CURRICULUM MATERIAL	11/05/25	54.40
V21580	BETONY L OSBORNE	OFFICE WALL QUOTE	11/12/25	53.82
406927	JESSEN PRESS INC	BZ CARDS - VOELKER	11/19/25	52.50
406927	JESSEN PRESS INC	BZ CARDS- GABRIELSO	11/19/25	52.50
407080	SCHOOL SPECIALTY, L	ART SUPPLIES	11/26/25	51.96
V21580	BETONY L OSBORNE	READING ACADEMY FOL	11/12/25	51.93

Check No.	Vendor	Description	Date	Amount
407080	SCHOOL SPECIALTY, L	SLOW MOTION SOCCER	11/26/25	51.89
V21546	KATIE E MCFARLAND	PART B MILEAGE OCTO	11/05/25	51.80
406776	GRAINGER	SAW BLADES	11/12/25	50.17
407057	MN BOARD OF SOCIAL	CE REGISTRATION A.K	11/26/25	50.00
406776	GRAINGER	TIRE VALVES	11/12/25	49.99
406935	LAKESHORE LEARNING	CLASSROOM MAGNET LE	11/19/25	49.99
V21575	ADRIANNE KUTZORIK	ANNUAL SUBSCRIPTION	11/12/25	49.99
V21626	SHAUN P PAKENHAM	ALDI - PLUSH READIN	11/19/25	49.95
406909	GRAINGER	EPOXY	11/19/25	49.68
406679	FRESHPOINT BIX PROD	CV KC SNACKS	11/05/25	49.65
V21576	DERRICK J LIDSTONE	9/10 - 11/04 MILEAG	11/12/25	48.58
406673	EDINA GIVE & GO	OCT25 DONATIONS	11/05/25	48.00
406688	JERRY'S HARDWARE	THEATER SUPPLIES	11/05/25	47.90
407066	ODP BUSINESS SOLUTI	WALL POCKETS	11/26/25	47.82
407048	LRS PORTABLES LLC	HS PORTA POTTY	11/26/25	47.50
407048	LRS PORTABLES LLC	ECC PORTA POTTY	11/26/25	47.50
407088	T-MOBILE	CN MAINT	11/26/25	47.30
406865	AMAZON CAPITAL SERV	BEE CART AND SW SPA	11/19/25	46.98
V21576	DERRICK J LIDSTONE	10/7 & 10/16 MILEAG	11/12/25	46.90
V21619	NATHANIEL M LINDLEY	10/3 & 10/23 MILEAG	11/19/25	46.76
406666	A-Z RENTAL CENTER	FILLED 2 TANKS PROP	11/05/25	46.62
407040	JW PEPPER & SON INC	BAND SUPPLIES	11/26/25	45.99
406867	ASTLEFORD INTERNATI	GASKET	11/19/25	45.56
406865	AMAZON CAPITAL SERV	DIXIE COFFEE CUPS	11/19/25	45.49
406787	JERRY'S FOODS EDINA	FACS	11/12/25	44.99
407080	SCHOOL SPECIALTY, L	SPORTIME MOVE CUBES	11/26/25	44.99
406680	GRAINGER	V-BELTS	11/05/25	44.52
406836	SCHMITT MUSIC COMPA	BARITONE REPAIR	11/12/25	44.00
406874	BSN SPORTS, LLC	BASKETBALL NET CABL	11/19/25	44.00
406995	TRI-STATE BOBCAT IN	HYDR CAP	11/19/25	43.69
406700	MENARDS - EDEN PRAI	CONDENSATE NEUT PAR	11/05/25	43.62
V21544	CRISTIANA P HAWTHOR	COSTUMES FOR FALL M	11/05/25	43.42
407080	SCHOOL SPECIALTY, L	SUPERSAFE BELL BALL	11/26/25	42.97
V21649	CHRISTINE N LAWRENC	STATE FINAL FOOTBAL	11/26/25	42.90
V21567	VALERIE D EVANS	11/6 & 11/7 MILEAGE	11/12/25	42.28
V21578	BRITTANY J MONTGOME	11/6 & 11/7 MILEAGE	11/12/25	42.00
V21579	BAILLIE MORGAN NASH	11/6 & 11/7 MILEAGE	11/12/25	42.00
406707	NORCOSTCO INC	LAMPS FOR AUDITORIU	11/05/25	41.97
V21610	AMY J GILBERTSON-DO	HEALTHY CONNECTIONS	11/19/25	41.97
406907	GOPHER / PLAY WITH	DOUBLE DUTCH ROPES	11/19/25	41.90
V21601	TAMI JO J COOK	TAXI FROM AIRPORT T	11/19/25	41.80
407088	T-MOBILE	HS ATHLETICS	11/26/25	41.78
407088	T-MOBILE	HS ATHLETICS	11/26/25	41.78
V21547	BETHANY A MOHS	OCTOBER MILEAGE	11/05/25	41.58
407088	T-MOBILE	HS ATHLETICS	11/26/25	41.44
406905	GENERAL SECURITY SE	HL INTRUSION MONITO	11/19/25	40.08
406905	GENERAL SECURITY SE	CV INTRUSION MONITO	11/19/25	40.08
406905	GENERAL SECURITY SE	SV INTRUSTION MONIT	11/19/25	40.08
406905	GENERAL SECURITY SE	EHS INTRUSION MONTI	11/19/25	40.08
406905	GENERAL SECURITY SE	CC INTRUSION MONITO	11/19/25	40.08
406905	GENERAL SECURITY SE	VV INTRUSION MONITO	11/19/25	40.08
406905	GENERAL SECURITY SE	ECC INTRUSION MONIT	11/19/25	40.08
406905	GENERAL SECURITY SE	CN INTRUSION MONITO	11/19/25	40.08
406971	PROPIO LANGUAGE SER	ONESITE INTERPRETAT	11/19/25	40.00
406907	GOPHER / PLAY WITH	SPEED ROPES	11/19/25	39.90
406926	JERRY'S FOODS EDINA	COMMS EVENT 1-14-25	11/19/25	39.84
V21559	KATHERINE SUE STRAN	MILEAGE- PART B	11/05/25	39.69
406865	AMAZON CAPITAL SERV	DIXIE CUP LIDS	11/19/25	39.38
406831	PREMIUM WATERS INC	NOV25 HOT/COLD WATE	11/12/25	38.95

Check No.	Vendor	Description	Date	Amount
407015	BUILDING CONTROLS &	PART-HOT WATER HEAT	11/26/25	38.57
V21590	ROLLAND T TALAN	OCTOBER MILEAGE	11/12/25	38.50
V21556	DAWNA R ST MARTIN	APPLES AND PUMPKINS	11/05/25	37.96
406766	FACTORY MOTOR PARTS	BELT	11/12/25	37.82
V21582	MATTHEW J PEARSON	HOME DEPOT - SET BU	11/12/25	37.80
V21595	MICHAEL JOSE BALVOA	10/16 MILEAGE	11/19/25	37.24
407066	ODP BUSINESS SOLUTI	COMMAND HOOKS	11/26/25	37.19
V21619	NATHANIEL M LINDLEY	10/3 - 10/27 MILEAG	11/19/25	36.89
V21583	KRISTA S PHILLIPS	9/24-9/30 MILEAGE	11/12/25	36.19
407088	T-MOBILE	DMTS	11/26/25	36.16
407088	T-MOBILE	DMTS	11/26/25	36.16
V21572	JORDAN N JUDD	OCTOBER MILEAGE	11/12/25	36.12
407088	T-MOBILE	ECSE	11/26/25	36.08
407088	T-MOBILE	ECSE	11/26/25	36.08
406905	GENERAL SECURITY SE	CN MONITORING/FIRE	11/19/25	36.00
406905	GENERAL SECURITY SE	SV MONTORING/ ALARM	11/19/25	36.00
406905	GENERAL SECURITY SE	CS MONITORING/ALARM	11/19/25	36.00
406905	GENERAL SECURITY SE	HL MONITORING/ALARM	11/19/25	36.00
406905	GENERAL SECURITY SE	ECC MONITORING/ALAR	11/19/25	36.00
406905	GENERAL SECURITY SE	EHS MONITORING/ALAR	11/19/25	36.00
407080	SCHOOL SPECIALTY, L	SUCCESS BALLS	11/26/25	35.99
V21657	TROY STEIN	LAKE CONFERENCE AD	11/26/25	35.98
V21656	ELIZABETH MARY SLET	11/6 LUNCH FOR 3	11/26/25	35.90
407088	T-MOBILE	ECSE	11/26/25	35.76
407088	T-MOBILE	DMTS	11/26/25	35.73
V21638	PETER VASKE	9/10 - 11/6 MILEAGE	11/19/25	35.42
407052	MENARDS - EDEN PRAI	WATER FILTER PARTS	11/26/25	35.29
406848	URBAN AIR ADVENTURE	CC KC TRIP	11/12/25	35.01
406793	JW PEPPER & SON INC	CHOIR MUSIC	11/12/25	35.00
406905	GENERAL SECURITY SE	ECC PATROL RESPONSE	11/19/25	35.00
407055	MIDWEST BAND INSTRU	FRENCH HORN REPAIR	11/26/25	35.00
406796	KATHLEEN POVOLNY	PHOTO ORGANIZATION	11/12/25	35.00
406848	URBAN AIR ADVENTURE	CS KC TRIP	11/12/25	34.99
406848	URBAN AIR ADVENTURE	CV KC TRIP	11/12/25	34.99
V21566	PATRICIA A DRONEN	10/28 & 10/31 MILEA	11/12/25	33.60
V21649	CHRISTINE N LAWRENC	11/13 & 11/21 MILEA	11/26/25	33.60
V21651	NATHANIEL H MURPHY	11/13 & 11/21 MILEA	11/26/25	33.60
V21653	LEE A REDMAN	11/13 & 11/21 MILEA	11/26/25	33.60
406787	JERRY'S FOODS EDINA	FACS	11/12/25	33.50
V21635	NATALIE M SPICER	10/31 & 11/05 MILEA	11/19/25	33.32
407088	T-MOBILE	CC MAINT	11/26/25	33.31
407088	T-MOBILE	CS MAINT	11/26/25	33.31
407088	T-MOBILE	CV MAINT	11/26/25	33.31
V21545	ANGELA K HRUBY	OCTOBER MILEAGE	11/05/25	32.55
V21640	KENDA J ZELLNER-SMI	9/11 - 9/30 MILEAGE	11/19/25	32.06
407040	JW PEPPER & SON INC	CHOIR SUPPLIES	11/26/25	31.85
406732	AMAZON CAPITAL SERV	VELCRO ADHESIVE-BAC	11/12/25	30.99
406865	AMAZON CAPITAL SERV	OFFICE SUPPLIES	11/19/25	30.83
V21582	MATTHEW J PEARSON	SPIRIT HALLOWEEN -	11/12/25	30.69
V21631	ALEXANDRA SACKETT	LUNCH	11/19/25	30.37
406903	FRESHPOINT BIX PROD	KC CC SNACKS	11/19/25	30.20
407078	RUSSELL SECURITY RE	EHS KEYS	11/26/25	30.00
V21562	RUSUL M ALI	STATE SOCCER PARKIN	11/12/25	30.00
V21569	EBONY GUMS	PARKING TICKET	11/12/25	30.00
V21584	JASON G POTTS	I WORKED SECURITY A	11/12/25	30.00
V21635	NATALIE M SPICER	PARKING STATE SOCCE	11/19/25	30.00
V21641	RUSUL M ALI	STATE FOOTBALL PARK	11/26/25	30.00
V21650	BETHANY A MOHS	WOMEN IN LEADERSHIP	11/26/25	30.00
V21652	PAUL C PAETZEL	PARKING RAMP - STAT	11/26/25	30.00

Check No.	Vendor	Description	Date	Amount
V21652	PAUL C PAETZEL	PARKING RAMP - STAT	11/26/25	30.00
V21653	LEE A REDMAN	STATE SEMI FOOTBALL	11/26/25	30.00
V21653	LEE A REDMAN	STATE FINAL FOOTBAL	11/26/25	30.00
V21654	CARA RIECKENBERG	EDINA CHAMBER BREAK	11/26/25	30.00
V21661	MEGAN A WILLIAMS	W.I.L.L	11/26/25	30.00
406807	MENARDS - EDEN PRAI	UNIFORMS	11/12/25	29.97
406765	EMILY NICHOL	VOLLEYBALL EVENT DO	11/12/25	29.80
V21594	MEGAN A WILLIAMS	10/6 - 10/29 MILEAG	11/12/25	28.14
406903	FRESHPOINT BIX PROD	CV KC SNACKS	11/19/25	28.05
407066	ODP BUSINESS SOLUTI	5TH GRADE SUPPLIES	11/26/25	27.70
407052	MENARDS - EDEN PRAI	PARTS	11/26/25	27.68
406787	JERRY'S FOODS EDINA	FACS	11/12/25	27.65
407052	MENARDS - EDEN PRAI	PVC PIPE	11/26/25	27.61
406706	NCS PEARSON INC	SHIPPING	11/05/25	26.98
406865	AMAZON CAPITAL SERV	LBL PLANNERS	11/19/25	26.88
406849	VENTRIS LEARNING LL	SHIPPING	11/12/25	26.25
406849	VENTRIS LEARNING LL	SHIPPING	11/12/25	26.25
V21601	TAMI JO J COOK	11/6 DINNER	11/19/25	26.00
406788	JERRY'S FOODS EDINA	SP WATER DONUTS BAG	11/12/25	25.86
406982	SCHOOL HEALTH CORPO	TOWELS-ELFC SPED	11/19/25	25.86
406982	SCHOOL HEALTH CORPO	TOWELS-ELFC GEN ED	11/19/25	25.86
V21585	CAROLYN PROCTOR	11/7 MILEAGE	11/12/25	25.76
407088	T-MOBILE	KIDS CLUB HL	11/26/25	25.75
407083	SPS WORKS	ENGRAVED PLATE B.E.	11/26/25	25.25
V21644	WHITNEY BRAUCHLA	10/1 - 10/31 MILEAG	11/26/25	25.06
V21601	TAMI JO J COOK	LYFT FROM HOTEL TO	11/19/25	25.03
406953	MINNESOTA STATE BAR	CRTROOM ARTIST COMP	11/19/25	25.00
407029	GROTH MUSIC COMPANY	BAND REPAIR	11/26/25	25.00
V21601	TAMI JO J COOK	11/5 DINNER	11/19/25	25.00
V21648	KATHRYN J KOBANY	11/14 PARKING	11/26/25	25.00
V21656	ELIZABETH MARY SLET	11/6 DINNER	11/26/25	25.00
V21656	ELIZABETH MARY SLET	11/5 DINNER	11/26/25	25.00
406680	GRAINGER	BELTS	11/05/25	24.84
407088	T-MOBILE	KIDS CLUB CC	11/26/25	24.58
407088	T-MOBILE	KIDS CLUB CN	11/26/25	24.58
407088	T-MOBILE	KIDS CLUB CS	11/26/25	24.58
407088	T-MOBILE	KIDS CLUB ND	11/26/25	24.58
407088	T-MOBILE	KIDS CLUB CV	11/26/25	24.58
407088	T-MOBILE	CC KIDS CLUB	11/26/25	24.58
407088	T-MOBILE	CN KIDS CLUB	11/26/25	24.58
407088	T-MOBILE	CS KIDS CLUB	11/26/25	24.58
407088	T-MOBILE	HL KIDS CLUB	11/26/25	24.58
407088	T-MOBILE	ND KIDS CLUB	11/26/25	24.58
407088	T-MOBILE	CV KIDS CLUB	11/26/25	24.58
407088	T-MOBILE	CN KIDS CLUB	11/26/25	24.25
407088	T-MOBILE	CS KIDS CLUB	11/26/25	24.25
407088	T-MOBILE	HL KIDS CLUB	11/26/25	24.25
407088	T-MOBILE	ND KIDS CLUB	11/26/25	24.25
407088	T-MOBILE	CV KIDS CLUB	11/26/25	24.25
407088	T-MOBILE	CC KIDS CLUB	11/26/25	24.25
V21625	TRENT J OSTMAN	9/4 - 10/23 MILEAGE	11/19/25	24.15
406944	MENARDS - EDEN PRAI	HARDWARE FOR DMTS	11/19/25	23.90
406865	AMAZON CAPITAL SERV	SCHOOL WIDE BINGO C	11/19/25	23.76
407040	JW PEPPER & SON INC	CHOIR SUPPLIES	11/26/25	23.65
V21661	MEGAN A WILLIAMS	11/3 - 11/25 MILEAG	11/26/25	23.38
407088	T-MOBILE	COMMUNITY ED	11/26/25	23.03
407088	T-MOBILE	COMM ED KIDS CLUB	11/26/25	23.03
407088	T-MOBILE	COMM ED KIDS CLUB	11/26/25	23.03
406865	AMAZON CAPITAL SERV	CLASSRM MAGNETIC LE	11/19/25	22.99

Check No.	Vendor	Description	Date	Amount
V21601	TAMI JO J COOK	11/6 LUNCH	11/19/25	22.24
406907	GOPHER / PLAY WITH	COMPOSITE FOOTBALL	11/19/25	21.95
V21631	ALEXANDRA SACKETT	LUNCH	11/19/25	21.85
V21601	TAMI JO J COOK	11/7 LUNCH	11/19/25	21.80
407088	T-MOBILE	PHONES B&G	11/26/25	21.48
407052	MENARDS - EDEN PRAI	MAINTENANCE SUPPLIE	11/26/25	21.26
406907	GOPHER / PLAY WITH	INTRODUCTORY FOOTBA	11/19/25	20.95
406777	GRAINGER	FUSE FOR KITCHEN	11/12/25	20.86
V21580	BETONY L OSBORNE	JW MARRIOTT HIGH VE	11/12/25	20.71
407088	T-MOBILE	CV MAINT	11/26/25	20.64
407088	T-MOBILE	VV MAINT	11/26/25	20.64
407088	T-MOBILE	PHONES CC MAINT	11/26/25	20.64
407088	T-MOBILE	CN MAINT	11/26/25	20.64
407088	T-MOBILE	CS MAINT	11/26/25	20.64
407088	T-MOBILE	ECC MAINT	11/26/25	20.64
407088	T-MOBILE	SV MAINT	11/26/25	20.64
407088	T-MOBILE	TRANSPORTATION	11/26/25	20.64
407088	T-MOBILE	VV MAINT	11/26/25	20.64
407088	T-MOBILE	PHONES CC MAINT	11/26/25	20.64
407088	T-MOBILE	CN MAINT	11/26/25	20.64
407088	T-MOBILE	CS MAINT	11/26/25	20.64
407088	T-MOBILE	CV MAINT	11/26/25	20.64
407088	T-MOBILE	ECC MAINT	11/26/25	20.64
407088	T-MOBILE	SV MAINT	11/26/25	20.64
407088	T-MOBILE	TRANSPORTATION	11/26/25	20.64
V21624	ABDALLA A OSMAN	11/11 & 11/13 MILEA	11/19/25	20.44
407088	T-MOBILE	SV MAINT	11/26/25	20.32
407088	T-MOBILE	TRANSPORTATION	11/26/25	20.32
407088	T-MOBILE	VV MAINT	11/26/25	20.32
V21649	CHRISTINE N LAWRENC	STATE SEMI FOOTBALL	11/26/25	20.09
V21540	TAYLOR A BANGERT	MILEAGE	11/05/25	20.02
V21648	KATHRYN J KOBANY	11/15 PARKING	11/26/25	20.00
V21648	KATHRYN J KOBANY	11/13 PARKING	11/26/25	20.00
407012	AMAZON CAPITAL SERV	NAME STAMPS	11/26/25	19.76
V21582	MATTHEW J PEARSON	CONTAINER STORE - T	11/12/25	19.58
406700	MENARDS - EDEN PRAI	SUPPLIES	11/05/25	19.47
V21658	MARY K TAYLOR-HAUG	KEYS FOR FILE CABIN	11/26/25	19.25
406840	SHRED RIGHT	SHREDDING SERVICE	11/12/25	18.85
407088	T-MOBILE	COMHL KIDS CLUBMUNI	11/26/25	18.68
V21580	BETONY L OSBORNE	PATACHOU BREAKFAST	11/12/25	18.53
407088	T-MOBILE	COMMUNITY ED	11/26/25	18.48
407088	T-MOBILE	KIDS CLUB HL	11/26/25	18.48
407088	T-MOBILE	COMM ED KIDS CLUB	11/26/25	18.48
407088	T-MOBILE	KIDS CLUB HL	11/26/25	18.48
407088	T-MOBILE	COMM ED KIDS CLUB	11/26/25	18.48
V21595	MICHAEL JOSE BALVOA	9/10 - 10/26 MILEAG	11/19/25	18.20
406688	JERRY'S HARDWARE	BATTERIES	11/05/25	17.99
406905	GENERAL SECURITY SE	CS INTRUSION MONITO	11/19/25	17.95
407082	SOCIAL THINKING PUB	SHIPPING	11/26/25	17.76
V21659	ERICA A WATTSON	8/27 - 11/20 MILEAG	11/26/25	17.71
407052	MENARDS - EDEN PRAI	MAINTENANCE SUPPLIE	11/26/25	17.59
V21554	ANNE M SPAULDING	9/2-9/30 - MILEAGE	11/05/25	17.50
406865	AMAZON CAPITAL SERV	SCHOOL WIDE BINGO P	11/19/25	16.98
407080	SCHOOL SPECIALTY, L	ART SUPPLIES	11/26/25	16.88
406867	ASTLEFORD INTERNATI	GASKET	11/19/25	16.80
V21562	RUSUL M ALI	10/31 MILEAGE	11/12/25	16.80
V21570	CHRISTINE N LAWRENC	10/28 MILEAGE	11/12/25	16.80
V21584	JASON G POTTS	10/31 MILEAGE	11/12/25	16.80
V21586	ALICE CATHRYN SCHAE	10/28 MILEAGE	11/12/25	16.80

Check No.	Vendor	Description	Date	Amount
406903	FRESHPOINT BIX PROD	CC KC SNACKS	11/19/25	16.55
V21580	BETONY L OSBORNE	OLD SPAGHETTI FACTO	11/12/25	16.50
V21637	KATE TROSKEY	PART B MILEAGE SEPT	11/19/25	16.38
V21580	BETONY L OSBORNE	PATACHOU LUNCH	11/12/25	16.35
406821	MRI SOFTWARE LLC	OCT25 BKGD CHK: AME	11/12/25	16.00
V21580	BETONY L OSBORNE	CONNER'S DINNER	11/12/25	16.00
406825	NATIONAL INSURANCE	COBRA	11/12/25	15.96
406907	GOPHER / PLAY WITH	S&H	11/19/25	15.23
V21571	RONALD B JENKINS	CANVA SUBSCRIPTION	11/12/25	15.00
V21601	TAMI JO J COOK	11/5 LUNCH	11/19/25	15.00
V21601	TAMI JO J COOK	11/8 LUNCH	11/19/25	15.00
V21648	KATHRYN J KOBANY	11/14 LUNCH	11/26/25	15.00
V21648	KATHRYN J KOBANY	11/13 LUNCH	11/26/25	15.00
V21656	ELIZABETH MARY SLET	11/6 BREAKFAST	11/26/25	15.00
V21656	ELIZABETH MARY SLET	11/8 LUNCH	11/26/25	15.00
V21656	ELIZABETH MARY SLET	11/5 LUNCH	11/26/25	15.00
406732	AMAZON CAPITAL SERV	LAMINATING POUCHES	11/12/25	14.99
406714	PRO-ED INC	SHIPPING	11/05/25	14.40
407040	JW PEPPER & SON INC	BAND SUPPLIES	11/26/25	14.39
406787	JERRY'S FOODS EDINA	FACS	11/12/25	14.01
406663	AMAZON CAPITAL SERV	SPRING TENSION RODS	11/05/25	13.98
406787	JERRY'S FOODS EDINA	FACS	11/12/25	13.47
406700	MENARDS - EDEN PRAI	SUPPLIES	11/05/25	13.38
407019	CULLIGAN BOTTLED WA	BOTTLED WATER	11/26/25	13.35
V21541	SAMANTHA NICOLE BOY	10/28 MILEAGE	11/05/25	13.30
406865	AMAZON CAPITAL SERV	BEE CART AND SW SPA	11/19/25	12.99
406732	AMAZON CAPITAL SERV	WORDS THEIR WAY BOO	11/12/25	12.93
406916	HOGLUND BUS COMPANY	WASHER	11/19/25	12.65
407080	SCHOOL SPECIALTY, L	MONSTER FLYING DISC	11/26/25	12.65
V21568	TAMARA K FORBY	10/7-10/21 MILEAGE	11/12/25	12.60
V21543	BENJAMIN J FLEMING	10/20-10/31 MILEAGE	11/05/25	12.32
406970	PREMIUM WATERS INC	WATER COOLER RENT N	11/19/25	12.00
V21657	TROY STEIN	PARKING AT STATE SW	11/26/25	12.00
V21660	DANA A WEILAND	LAB SUPPLIES - STEE	11/26/25	11.98
407012	AMAZON CAPITAL SERV	CRAYOLA CLICKS	11/26/25	11.92
406865	AMAZON CAPITAL SERV	COFFEE STIRRER STRA	11/19/25	11.70
406961	NORCOSTCO INC	THEATER SUPPLIES	11/19/25	11.50
V21541	SAMANTHA NICOLE BOY	STATE SOCCER PARKIN	11/05/25	11.00
V21555	NATALIE M SPICER	PARKING	11/05/25	11.00
V21566	PATRICIA A DRONEN	STATE SOCCER PARKIN	11/12/25	11.00
V21570	CHRISTINE N LAWRENC	STATE SOCCER PARKIN	11/12/25	11.00
407080	SCHOOL SPECIALTY, L	KD ART SUPPLIES	11/26/25	10.80
406865	AMAZON CAPITAL SERV	TICONDEROGA PENCILS	11/19/25	10.78
V21606	BENJAMIN J FLEMING	11/3 - 11/14 MILEAG	11/19/25	10.78
407038	JERRY'S HARDWARE	KEY BLANK	11/26/25	10.76
V21549	YVONNE J PERALTA	TWINKL EDUCATIONAL	11/05/25	10.00
407066	ODP BUSINESS SOLUTI	S&H	11/26/25	9.99
406732	AMAZON CAPITAL SERV	CHEW NECKLACES	11/12/25	9.98
406732	AMAZON CAPITAL SERV	GLUE STICKS	11/12/25	9.97
406836	SCHMITT MUSIC COMPA	POPS ROSIN BASS	11/12/25	9.95
V21580	BETONY L OSBORNE	PATACHOU BREAKFAST	11/12/25	9.81
406732	AMAZON CAPITAL SERV	WORDS THEIR WAY SYL	11/12/25	9.75
V21647	ANN M GOVIG	SCIENCE LAB MATERIA	11/26/25	9.45
407020	CURRICULUM ASSOCIAT	SHIPPING	11/26/25	9.36
406732	AMAZON CAPITAL SERV	SELF ADHESIVE DOTS	11/12/25	8.80
406732	AMAZON CAPITAL SERV	HOOK AND LOOP STRIP	11/12/25	8.39
V21631	ALEXANDRA SACKETT	BREAKFAST	11/19/25	8.38
407088	T-MOBILE	HL MAINT	11/26/25	8.34
407088	T-MOBILE	HS MAINT	11/26/25	8.34

Check No.	Vendor	Description	Date	Amount
407088	T-MOBILE	HL MAINT	11/26/25	8.34
V21631	ALEXANDRA SACKETT	BREAKFAST	11/19/25	8.28
407024	FINKEN WATER INC	WATER FOR NURSE	11/26/25	8.20
407088	T-MOBILE	HS MAINT	11/26/25	8.02
407088	T-MOBILE	HL MAINT	11/26/25	8.02
406732	AMAZON CAPITAL SERV	60 PCS POPSICLE STI	11/12/25	7.99
406912	GROTH MUSIC COMPANY	JAZZ PERCUSSION MUS	11/19/25	7.99
V21631	ALEXANDRA SACKETT	BREAKFAST	11/19/25	6.81
V21648	KATHRYN J KOBANY	11/13 BREAKFAST	11/26/25	6.81
V21648	KATHRYN J KOBANY	11/14 BREAKFAST	11/26/25	6.81
406663	AMAZON CAPITAL SERV	ENERGIZER BATTERY	11/05/25	6.48
V21566	PATRICIA A DRONEN	STATE SOCCER PARKIN	11/12/25	6.00
V21657	TROY STEIN	PARKING AT STATE TE	11/26/25	6.00
406807	MENARDS - EDEN PRAI	WATER	11/12/25	5.98
407040	JW PEPPER & SON INC	CHOIR SUPPLIES	11/26/25	5.97
407029	GROTH MUSIC COMPANY	CHOIR SUPPLIES	11/26/25	5.59
V21662	WYNDEMERE COFFEY	VIDEO OF HIDDEN FIG	11/26/25	4.99
406867	ASTLEFORD INTERNATI	GASKET	11/19/25	4.20
V21635	NATALIE M SPICER	10/30 MILEAGE	11/19/25	4.20
V21580	BETONY L OSBORNE	DUNKIN BREAKFAST	11/12/25	4.00
406718	SCHMITT MUSIC COMPA	ROSIN FOR STRINGS I	11/05/25	3.96
406793	JW PEPPER & SON INC	CHOIR MUSIC	11/12/25	3.95
406867	ASTLEFORD INTERNATI	WASHER	11/19/25	3.84
V21587	JOSEPH E SIDDY	11/4 - 11/5 MILEAGE	11/12/25	3.71
406793	JW PEPPER & SON INC	CHOIR MUISC	11/12/25	3.00
406732	AMAZON CAPITAL SERV	SHIPPING	11/12/25	2.99
V21655	JOSEPH E SIDDY	11/17 MILEAGE	11/26/25	2.38
406789	JERRY'S HARDWARE	CAP NUT FOR ELFC WA	11/12/25	2.17
402509	JERRY'S FOODS CORP-	WATER/DESSERT FOR C	02/12/25	(15.28)
402509	JERRY'S FOODS CORP-	WATER FOR BOARD MEE	02/12/25	(24.56)
406766	FACTORY MOTOR PARTS	CORE CREDIT	11/12/25	(46.60)
406766	FACTORY MOTOR PARTS	CORE CREDIT	11/12/25	(57.80)
406285	LEWIS WHEELER	SOCCER	10/08/25	(70.00)
406867	ASTLEFORD INTERNATI	CREDIT	11/19/25	(125.00)
406962	NORTHLAND CONCRETE	SV LEAK IN HEAT EXC	11/19/25	(562.50)
406622	NORTHSTAR MEDIA INC	ZEPHYRUS	10/29/25	(1,001.11)
406656	WILDERNESS INQUIRY	WOLF & WILDLIFE PRO	10/29/25	(1,140.00)
406534	CLAUDIA WIKMAN	LEARN TO DIVE	10/29/25	(1,789.20)
406621	NORTHLAND CONCRETE	REPLACE BLOWER MOTO	10/29/25	(10,569.00)
406125	PEARSON EDUCATION I	CONT. HUMAN GEO BOO	10/01/25	(18,525.00)
406125	PEARSON EDUCATION I	CONT. HUMAN GEO DIG	10/01/25	(31,900.00)
		Total Value of Checks Issued		**$ 4,780,589.18**

VI.D. Electronic Fund Transfers - November 2025

Board Meeting Date: 12/8/2025

Title: Electronic Fund Transfers – November 2025

Type: Consent

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

Description: State law 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 2025, in the amount of $10,130,182.

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

Attachments:

1. Electronic Fund Transfers – November 2025

2025-26 SCHOOL YEAR

Electronic Transfers

FOR THE MONTH ENDED NOVEMBER 30, 2025

Edina Public Schools
DEFINING EXCELLENCE

From	To	Description	Date	Amount
US Bank - Checking	Various	Service Fees	11/10/2025	$ 35,989.53
US Bank - Checking	Aviben	Retirement Contributions	11/13/2025	222,741.91
US Bank - Checking	US Bank - Payroll	District Payroll	11/14/2025	2,751,207.40
US Bank - Checking	Benefit Extras	Flex & HSA	11/17/2025	69,981.69
US Bank - Checking	Various	Payroll Vendors	11/17/2025	3,735.78
US Bank - Checking	Sales Tax	Sales Tax	11/19/2025	2,349.00
US Bank - Checking	Aviben	Retirement Contributions	11/26/2025	224,037.56
US Bank - Checking	Benefit Extras	Flex & HSA	11/28/2025	58,794.33
US Bank - Checking	US Bank	P-Card	11/28/2025	183,104.25
US Bank - Checking	US Bank - Payroll	District Payroll	11/28/2025	2,778,420.16
US Bank - Checking	Delta Dental	Dental Claims	11/03/2025	16,196.30
US Bank - Checking	Delta Dental	Dental Claims	11/10/2025	12,260.37
US Bank - Checking	West Metro Credit Union	District Payroll, Dues, Etc.	11/13/2025	37,537.50
US Bank - Checking	EME	Payroll Vendors	11/14/2025	45,769.25
US Bank - Checking	HRA Funding	Contributions	11/14/2025	4,676.32
US Bank - Checking	Internal Revenue Service	Federal Payroll Taxes	11/14/2025	975,868.24
US Bank - Checking	Public Employers Retirement Association	Contributions	11/14/2025	188,333.39
US Bank - Checking	Teachers Retirement Association	Contributions	11/14/2025	515,764.69
US Bank - Checking	Delta Dental	Dental Claims	11/17/2025	18,704.71
US Bank - Checking	Minnesota State Tax	District Payroll	11/17/2025	172,026.88
US Bank - Checking	Delta Dental	Dental Claims	11/21/2025	4,537.50
US Bank - Checking	Delta Dental	Dental Claims	11/24/2025	17,094.69
US Bank - Checking	EME	Payroll Vendors	11/26/2025	45,601.60
US Bank - Checking	West Metro Credit Union	District Payroll, Dues, Etc.	11/26/2025	38,205.50
US Bank - Checking	HRA Funding	Contributions	11/28/2025	5,168.60
US Bank - Checking	Internal Revenue Service	Federal Payroll Taxes	11/28/2025	991,615.72
US Bank - Checking	Public Employers Retirement Association	Contributions	11/28/2025	179,645.12
US Bank - Checking	Teachers Retirement Association	Contributions	11/28/2025	530,814.32
		Total of Electronic Fund Transfers		**$ 10,130,182.31**

VI.E. Gifts and Bequests - November 2025

Board Meeting Date: 12/8/2025

Title: Gifts and Bequests – November 2025

Type: Consent

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

Description: The enclosed report describes gifts and bequests made to the District during the month of November 2025.

Recommendation: Accept with appreciation gifts and bequests made to the District in the amount of $86,352.38.

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

Attachments:

1. Gifts & Bequests – November 2025

2025-26 SCHOOL YEAR

Gifts & Bequests

FOR THE MONTH ENDED NOVEMBER 30, 2025

Edina Public Schools
DEFINING EXCELLENCE

Donated By	To	Purpose	Amount
Dance Boosters	EHS Athletics	Booster Coaches	$ 28,272.44
Boys Basketball Boosters	EHS Athletics	Booster Coaches	14,249.85
Edina Give and Go	District-Wide	Instruments for All	11,690.00
Girls Hockey Boosters	EHS Athletics	Booster Coaches	11,265.80
Debate Boosters	EHS Athletics	Booster Coaches	10,602.47
Girls Basketball Boosters	EHS Athletics	Booster Coaches	5,692.19
Valley View PTO	Valley View Middle School	Book Break	1,560.00
Highlands PTO	Highlands Elementary School	General	1,092.83
Individuals	Edina High School	AMC Fees	720.00
Cornelia PTO	Cornelia Elementary	5th Grade STEM Training	700.00
Individuals	Highlands Elementary	Classroom Supplies	180.00
Parchment	Edina High School	General	92.80
Individuals	Cornelia Elementary	Classroom Supplies	70.00
Ancient Free Masons	District-Wide	Glucose Program	42.00
MN Masonic Charities	District-Wide	Glucose Program	42.00
Individuals	Highlands Elementary	School Supplies	40.00
Blackbaud	Normandale Elementary	General	40.00
		Total Cash Donations	**$ 86,352.38**
		Total In-Kind Donations	**$ -**
		Total 2025-2026 School Year Gifts and Donations	**$ 460,617.48**

VI.F. Facility Rental Fees - Fiscal Year 2027

Board Meeting Date: 12/8/2025

Title: Facility Rental Fees – Fiscal Year 2027

Type: Consent

Presenter(s): Mert Woodard - Director, Finance & Operations;
Dr. Anne Marie Leland – Director, Community Education & Strategic Partnerships

Background: Annually the District administration establishes a fee schedule for users of District facilities for the subsequent fiscal year. For the 2027 fiscal year, the District administration proposes an increase of 5.0% to current fees. Fee increases are intended to offset increasing utility costs, custodial overtime, equipment wear and tear, and other costs associated with operating District facilities.

Prior facility rental fee increases approved by the Board were 4.5% for fiscal year 2026, 3.5% for fiscal year 2025, 2.0% for fiscal year 2024.

The proposed fee increases were reviewed by the Finance & Facilities Committee at its November meeting.

Recommendation: Approve the facility rental fees as proposed by the District administration, effective July 1, 2026.

Desired Outcomes from the Board: Approve the administration's recommendation.

Attachment(s):

1. Facility Rental Fee Schedule – Fiscal Year 2027

Edina Facility Rental Fee Schedule 2025-26				
Auditoriums	**A**	**B**	**C**	**D**
EHS/SVMS (rehearsal)	52.25	113.00	167.25	269.50
(event)	96.00	156.75	238.25	301.00
VVMS/ECC (rehearsal)	36.50	52.25	109.75	159.00
(event)	47.00	99.25	156.75	250.50
Gymnasium/Field House				
ECC/EHS/SVMS(LARGE)	19.75	44.50	69.50	121.25
ECC/SVMS/VVMS (SMALL)	15.75	36.50	61.50	103.50
Elementary	15.75	31.00	47.50	84.50
EHS-Activity Center (Per court)	15.75	36.00	59.50	97.00
Cafeteria/Kitchens				
Secondary	29.75	57.25	83.50	121.25
Elementary	22.00	43.50	63.75	84.50
Classrooms				
Secondary & Elementary	8.00	17.00	23.50	40.75
Professional Development Rooms				
EHS Community Room, ECC Rooms				
166/170/317/348/350/351	12.50	21.00	29.75	49.50
Swimming Pools				
SVMS (includes Diving Well)	77.25	115.75	148.50	263.25
VVMS	43.00	58.50	83.50	159.00
Timing Equipment	16.00	16.00	16.00	16.00
Fields				
Kuhlman	18.25	60.50	110.25	157.75
ECC Multipurpose Fields (each)	18.25	60.50	110.25	157.75
EHS turf	18.25	60.50	110.25	157.75
EHS Multipurpose Fields (each)	18.25	60.61	110.25	157.75
Grass field	9.50	17.50	38.50	54.00
Tennis Courts	9.50	17.50	38.50	54.00
Stadium Lights	96.00	96.00	96.00	96.00
Locker Rooms (daily rate)	8.00	8.00	8.00	8.00
Miscellaneous Fees				
Building Aide	24.65			
Technician	37.85			
Application Fee	16.75			
Large group fee	83.50			
Custodial OT	54.25			
Custodial OT - Sunday	73.00			

Average of Comparable Districts Facility Rental Fee Schedule 2025-26				
Auditoriums	**A**	**B**	**C**	**D**
EHS/SVMS (rehearsal)	60.15	64.90	119.60	180.80
(event)	70.15	74.90	131.80	207.60
VVMS/ECC (rehearsal)	39.85	42.50	85.40	130.80
(event)	48.65	51.30	96.40	155.00
Gymnasium/Field House				
ECC/EHS/SVMS(LARGE)	20.60	22.80	42.60	72.00
ECC/SVMS/VVMS (SMALL)	12.00	13.60	28.00	49.30
Elementary	11.55	12.70	26.20	45.70
EHS-Activity Center (Per court)	15.40	17.60	32.15	58.00
Cafeteria/Kitchens				
Secondary	18.25	19.50	32.20	53.00
Elementary	19.45	20.50	33.20	53.20
Classrooms				
Secondary & Elementary	8.85	9.30	16.60	27.00
Professional Development Rooms				
EHS Community Room, ECC Rooms				
166/170/317/348/350/351	10.90	12.40	22.80	39.40
Swimming Pools				
SVMS (includes Diving Well)	33.75	38.50	53.00	84.50
VVMS	32.13	35.25	46.50	71.50
Timing Equipment				
Fields				
Kuhlman	54.20	57.40	86.00	137.00
ECC Multipurpose Fields (each)	53.20	56.40	82.80	132.60
EHS turf	53.20	56.40	82.80	132.60
EHS Multipurpose Fields (each)	53.20	56.40	82.80	132.60
Grass field	13.00	13.00	24.50	39.75
Tennis Courts	24.67	24.67	72.33	139.33
Stadium Lights	25.00	25.00	25.00	25.00
Locker Rooms (daily rate)	17.00	17.00	28.00	66.00
Miscellaneous Fees				
Building Aide	25.00			
Technician	43.60			
Application Fee	20.67			
Large group fee	136.67			
Custodial OT	45.60			
Custodial OT - Sunday	45.60			

Edina vs. Average of Comparable Districts Facility Rental Fee Schedule 2025-26				
Auditoriums	**A**	**B**	**C**	**D**
EHS/SVMS (rehearsal)	-7.90	48.10	47.65	88.70
(event)	25.85	81.85	106.45	93.40
VVMS/ECC (rehearsal)	-3.35	9.75	24.35	28.20
(event)	-1.65	47.95	60.35	95.50
Gymnasium/Field House				
ECC/EHS/SVMS(LARGE)	-0.85	21.70	26.90	49.25
ECC/SVMS/VVMS (SMALL)	3.75	22.90	33.50	54.20
Elementary	4.20	18.30	21.30	38.80
EHS-Activity Center (Per court)	0.35	18.40	27.35	39.00
Cafeteria/Kitchens				
Secondary	11.50	37.75	51.30	68.25
Elementary	2.55	23.00	30.55	31.30
Classrooms				
Secondary & Elementary	-0.85	7.70	6.90	13.75
Professional Development Rooms				
EHS Community Room, ECC Rooms				
166/170/317/348/350/351	1.60	8.60	6.95	10.10
Swimming Pools				
SVMS (includes Diving Well)	43.50	77.25	95.50	178.75
VVMS	10.88	23.25	37.00	87.50
Timing Equipment				
Fields				
Kuhlman	-35.95	3.10	24.25	20.75
ECC Multipurpose Fields (each)	-34.95	4.10	27.45	25.15
EHS turf	-34.95	4.10	27.45	25.15
EHS Multipurpose Fields (each)	-34.95	4.21	27.45	25.15
Grass field	-3.50	4.50	14.00	14.25
Tennis Courts	-15.17	-7.17	-33.83	-85.33
Stadium Lights				
Locker Rooms (daily rate)				
Miscellaneous Fees				
Building Aide	-0.35			
Technician	-5.75			
Application Fee	-3.92			
Large group fee	-53.17			
Custodial OT	8.65			
Custodial OT - Sunday	27.40			

Edina Facility Rental Fee Schedule Proposed 2026-27 (5% increase)				
	A	B	C	D
Auditoriums				
EHS/SVMS (rehearsal)	54.85	118.65	175.60	283.00
(event)	100.80	164.60	250.15	316.00
VVMS/ECC (rehearsal)	38.35	54.85	115.25	166.95
(event)	49.35	104.21	164.60	263.00
Gymnasium/Field House				
ECC/EHS/SVMS(LARGE)	20.75	46.75	73.00	127.30
ECC/SVMS/VVMS (SMALL)	16.55	38.35	64.60	108.65
Elementary	16.55	32.55	49.85	88.75
EHS-Activity Center (Per court)	16.55	37.80	62.50	101.85
Cafeteria/Kitchens				
Secondary	21.25	60.10	87.65	127.30
Elementary	23.10	45.68	66.95	88.75
Classrooms				
Secondary & Elementary	8.40	17.85	24.65	42.80
Professional Development Rooms				
EHS Community Room, ECC Rooms				
166/170/317/348/350/351	13.15	22.06	31.25	52.00
Swimming Pools				
SVMS (includes Diving Well)	81.10	121.55	155.95	276.40
VVMS	45.15	61.45	87.65	166.95
Timing Equipment	16.80	16.80	16.80	16.80
Fields				
Kuhlman	19.15	63.55	115.75	165.65
ECC Multipurpose Fields (each)	19.15	63.55	115.75	165.65
EHS turf	19.15	63.55	115.75	165.65
EHS Multipurpose Fields (each)	19.15	63.55	115.75	165.65
Grass field	10.00	18.40	40.45	56.70
Tennis Courts	10.00	18.40	40.45	56.70
Stadium Lights	100.80	100.80	100.80	100.80
Locker Rooms (daily rate)	8.40	8.40	8.40	8.40
Miscellaneous Fees				
Building Aide	25.85			
Technician	39.75			
Application Fee	17.60			
Large group fee	87.65			
Custodial OT	56.95			
Custodial OT - Sunday	76.67			
	5%			

Average of Comparable Districts Facility Rental Fee Schedule 2025-26				
	A	B	C	D
Auditoriums				
EHS/SVMS (rehearsal)	62.69	68.63	125.25	180.75
(event)	62.69	68.63	125.25	180.75
VVMS/ECC (rehearsal)	38.81	42.13	84.75	122.25
(event)	38.81	42.13	84.75	122.25
Gymnasium/Field House				
ECC/EHS/SVMS(LARGE)	23.00	25.75	48.25	80.75
ECC/SVMS/VVMS (SMALL)	13.75	15.75	32.50	57.25
Elementary	13.19	14.63	30.25	52.75
EHS-Activity Center (Per court)	16.50	19.25	35.19	63.25
Cafeteria/Kitchens				
Secondary	19.06	19.50	32.20	53.00
Elementary	21.81	20.50	33.20	53.20
Classrooms				
Secondary & Elementary	9.81	9.30	16.60	27.00
Professional Development Rooms				
EHS Community Room, ECC Rooms				
166/170/317/348/350/351	12.63	12.40	22.80	39.40
Swimming Pools				
SVMS (includes Diving Well)	23.00	29.33	48.67	90.67
VVMS	20.83	25.00	40.00	73.33
Timing Equipment				
Fields				
Kuhlman	59.50	63.50	91.00	138.25
ECC Multipurpose Fields (each)	59.50	63.50	91.00	138.25
EHS turf	59.50	63.50	91.00	138.25
EHS Multipurpose Fields (each)	59.50	63.50	91.00	138.25
Grass field	13.67	13.67	27.67	43.33
Tennis Courts	24.67	24.67	72.33	139.33
Stadium Lights	25.00	25.00	25.00	25.00
Locker Rooms (daily rate)	17.00	17.00	28.00	66.00
Miscellaneous Fees				
Building Aide	24.50			
Technician	43.75			
Application Fee	22.00			
Large group fee	142.50			
Custodial OT	44.50			
Custodial OT - Sunday	44.50			

5% Proposed vs. Average of Comparable Districts Facility Rental Fee Schedule 2025-				
	A	B	C	D
Auditoriums				
EHS/SVMS (rehearsal)	-7.84	50.03	50.35	102.25
(event)	38.11	95.98	124.90	135.25
VVMS/ECC (rehearsal)	-0.46	12.73	30.50	44.70
(event)	10.54	62.09	79.85	140.75
Gymnasium/Field House				
ECC/EHS/SVMS(LARGE)	-2.25	21.00	24.75	46.55
ECC/SVMS/VVMS (SMALL)	2.80	22.60	32.10	51.40
Elementary	3.36	17.93	19.60	36.00
EHS-Activity Center (Per court)	0.05	18.55	27.31	38.60
Cafeteria/Kitchens				
Secondary	2.19	40.60	55.45	74.30
Elementary	1.29	25.18	33.75	35.55
Classrooms				
Secondary & Elementary	-1.41	8.55	8.05	15.80
Professional Development Rooms				
EHS Community Room, ECC Rooms				
166/170/317/348/350/351	0.53	9.66	8.45	12.60
Swimming Pools				
SVMS (includes Diving Well)	58.10	92.22	107.28	185.73
VVMS	24.32	36.45	47.65	93.62
Timing Equipment				
Fields				
Kuhlman	-40.35	0.05	24.75	27.40
ECC Multipurpose Fields (each)	-40.35	0.05	24.75	27.40
EHS turf	-40.35	0.05	24.75	27.40
EHS Multipurpose Fields (each)	-40.35	0.05	24.75	27.40
Grass field	-3.67	4.73	12.78	13.37
Tennis Courts	-14.67	-6.27	-31.88	-82.63
Stadium Lights	75.80	75.80	75.80	75.80
Locker Rooms (daily rate)	-8.60	-8.60	-19.60	-57.60
Miscellaneous Fees				
Building Aide	1.35			
Technician	-4.00			
Application Fee	-4.40			
Large group fee	-54.85			
Custodial OT	12.45			
Custodial OT - Sunday	32.17			

Hopkins Facility Rental Fee Schedule 2025-26				
	A	B	C	D
Auditoriums				
EHS/SVMS (rehearsal)	150.00	150.00	200.00	250.00
(event)	150.00	150.00	200.00	250.00
VVMS/ECC (rehearsal)	75.00	75.00	100.00	125.00
(event)	75.00	75.00	100.00	125.00
Gymnasium/Field House				
ECC/EHS/SVMS(LARGE)	15.00	15.00	35.00	60.00
ECC/SVMS/VVMS (SMALL)	15.00	15.00	35.00	60.00
Elementary	15.00	15.00	35.00	60.00
EHS-Activity Center (Per court)	20.00	20.00	30.75	60.00
Cafeteria/Kitchens				
Secondary	35.00	35.00	45.00	60.00
Elementary	35.00	35.00	45.00	60.00
Classrooms				
Secondary & Elementary	15.00	15.00	20.00	30.00
Professional Development Rooms				
EHS Community Room, ECC Rooms				
166/170/317/348/350/351	20.00	20.00	30.00	40.00
Swimming Pools				
SVMS (includes Diving Well)	15.00	15.00	35.00	85.00
VVMS	15.00	15.00	35.00	85.00
Timing Equipment				
Fields				
Kuhlman	65.00	65.00	110.00	175.00
ECC Multipurpose Fields (each)	65.00	65.00	110.00	175.00
EHS turf	65.00	65.00	110.00	175.00
EHS Multipurpose Fields (each)	65.00	65.00	110.00	175.00
Grass field	15.00	15.00	35.00	60.00
Tennis Courts	15.00	15.00	35.00	60.00
Stadium Lights	25.00	25.00	25.00	25.00
Locker Rooms (daily rate)				
Miscellaneous Fees				
Building Aide	20.00			
Technician	40.00			
Application Fee				
Large group fee				
Custodial OT	40.00			
Custodial OT - Sunday	40.00			

Wayzata Facility Rental Fee Schedule 2025-26				
	A	B	C	D
Auditoriums				
EHS/SVMS (rehearsal)	55.00	55.00	140.00	200.00
(event)	55.00	55.00	140.00	200.00
VVMS/ECC (rehearsal)	45.00	45.00	120.00	175.00
(event)	45.00	45.00	120.00	175.00
Gymnasium/Field House				
ECC/EHS/SVMS(LARGE)	30.00	30.00	45.00	65.00
ECC/SVMS/VVMS (SMALL)	15.00	15.00	30.00	50.00
Elementary	15.00	15.00	30.00	50.00
EHS-Activity Center (Per court)	15.00	15.00	30.00	50.00
Cafeteria/Kitchens				
Secondary	18.00	18.00	23.00	35.00
Elementary	30.00	30.00	45.00	65.00
Classrooms				
Secondary & Elementary	11.00	11.00	20.00	30.00
Professional Development Rooms				
EHS Community Room, ECC Rooms				
166/170/317/348/350/351	12.00	12.00	20.00	40.00
Swimming Pools				
SVMS (includes Diving Well)	35.00	35.00	35.00	35.00
VVMS	35.00	35.00	35.00	35.00
Timing Equipment				
Fields				
Kuhlman	140.00	140.00	140.00	140.00
ECC Multipurpose Fields (each)	140.00	140.00	140.00	140.00
EHS turf	140.00	140.00	140.00	140.00
EHS Multipurpose Fields (each)	140.00	140.00	140.00	140.00
Grass field	15.00	15.00	15.00	15.00
Tennis Courts	6.00	6.00	6.00	6.00
Stadium Lights				
Locker Rooms (daily rate)				
Miscellaneous Fees				
Building Aide	27.00			
Technician	43.00			
Application Fee	20.00			
Large group fee	125.00			
Custodial OT	50.00			
Custodial OT - Sunday	50.00			

Eden Prairie Facility Rental Fee Schedule 2025-26				
	A	B	C	D
Auditoriums				
EHS/SVMS (rehearsal)	50.00	50.00	97.00	181.00
(event)	100.00	100.00	158.00	315.00
VVMS/ECC (rehearsal)	44.00	44.00	88.00	165.00
(event)	88.00	88.00	143.00	286.00
Gymnasium/Field House				
ECC/EHS/SVMS(LARGE)	11.00	11.00	20.00	37.00
ECC/SVMS/VVMS (SMALL)	5.00	5.00	10.00	17.50
Elementary	5.00	5.00	10.00	17.50
EHS-Activity Center (Per court)	11.00	11.00	20.00	37.00
Cafeteria/Kitchens				
Secondary	15.00	15.00	35.00	65.00
Elementary	10.00	10.00	22.00	44.00
Classrooms				
Secondary & Elementary	5.00	5.00	12.00	24.00
Professional Development Rooms				
EHS Community Room, ECC Rooms				
166/170/317/348/350/351	4.00	4.00	12.00	24.00
Swimming Pools				
SVMS (includes Diving Well)	66.00	66.00	66.00	66.00
VVMS	66.00	66.00	66.00	66.00
Timing Equipment				
Fields				
Kuhlman	33.00	33.00	66.00	132.00
ECC Multipurpose Fields (each)	28.00	28.00	50.00	110.00
EHS turf	28.00	28.00	50.00	110.00
EHS Multipurpose Fields (each)	28.00	28.00	50.00	110.00
Grass field	11.00	11.00	15.00	29.00
Tennis Courts				
Stadium Lights				
Locker Rooms (daily rate)				
Miscellaneous Fees				
Building Aide	21.00			
Technician	50.00			
Application Fee				
Large group fee				
Custodial OT	42.00			
Custodial OT - Sunday	42.00			

Minnetonka Facility Rental Fee Schedule 2025-26				
	A	B	C	D
Auditoriums				
EHS/SVMS (rehearsal)	22.00	22.00	66.00	83.00
(event)	22.00	22.00	66.00	83.00
VVMS/ECC (rehearsal)	22.00	22.00	66.00	83.00
(event)	22.00	22.00	66.00	83.00
Gymnasium/Field House				
ECC/EHS/SVMS(LARGE)	33.00	33.00	66.00	110.00
ECC/SVMS/VVMS (SMALL)	17.00	17.00	33.00	55.00
Elementary	17.00	17.00	33.00	55.00
EHS-Activity Center (Per court)	17.00	17.00	33.00	55.00
Cafeteria/Kitchens				
Secondary	17.00	17.00	33.00	55.00
Elementary	17.00	17.00	33.00	55.00
Classrooms				
Secondary & Elementary	11.00	11.00	22.00	33.00
Professional Development Rooms				
EHS Community Room, ECC Rooms				
166/170/317/348/350/351	11.00	11.00	22.00	33.00
Swimming Pools				
SVMS (includes Diving Well)				
VVMS				
Timing Equipment				
Fields				
Kuhlman	17.00	17.00	50.00	110.00
ECC Multipurpose Fields (each)	17.00	17.00	50.00	110.00
EHS turf	17.00	17.00	50.00	110.00
EHS Multipurpose Fields (each)	17.00	17.00	50.00	110.00
Grass field	11.00	11.00	33.00	55.00
Tennis Courts	53.00	53.00	176.00	352.00
Stadium Lights				
Locker Rooms (daily rate)	17.00	17.00	28.00	66.00
Miscellaneous Fees				
Building Aide	33.00			
Technician	50.00			
Application Fee	22.00			
Large group fee	110.00			
Custodial OT	44.00			
Custodial OT - Sunday	44.00			

Bloomington Facility Rental Fee Schedule 2025-26				
	A	B	C	D
Auditoriums				
EHS/SVMS (rehearsal)	23.75	47.50	95.00	190.00
(event)	23.75	47.50	95.00	190.00
VVMS/ECC (rehearsal)	13.25	26.50	53.00	106.00
(event)	13.25	26.50	53.00	106.00
Gymnasium/Field House				
ECC/EHS/SVMS(LARGE)	14.00	25.00	47.00	88.00
ECC/SVMS/VVMS (SMALL)	8.00	16.00	32.00	64.00
Elementary	5.75	11.50	23.00	46.00
EHS-Activity Center (Per court)	14.00	25.00	47.00	88.00
Cafeteria/Kitchens				
Secondary	6.25	12.50	25.00	50.00
Elementary	5.25	10.50	21.00	42.00
Classrooms				
Secondary & Elementary	2.25	4.50	9.00	18.00
Professional Development Rooms				
EHS Community Room, ECC Rooms				
166/170/317/348/350/351	7.50	15.00	30.00	60.00
Swimming Pools				
SVMS (includes Diving Well)	19.00	38.00	76.00	152.00
VVMS	12.50	25.00	50.00	100.00
Timing Equipment				
Fields				
Kuhlman	16.00	32.00	64.00	128.00
ECC Multipurpose Fields (each)	16.00	32.00	64.00	128.00
EHS turf	16.00	32.00	64.00	128.00
EHS Multipurpose Fields (each)	16.00	32.00	64.00	128.00
Grass field				
Tennis Courts				
Stadium Lights				
Locker Rooms (daily rate)				
Miscellaneous Fees				
Building Aide	24.00			
Technician	35.00			
Application Fee	20.00			
Large group fee	175.00			
Custodial OT	52.00			
Custodial OT - Sunday	52.00			

VI.G. Kids Club Fees - Fiscal Year 2027

Edina Public Schools
DEFINING EXCELLENCE

Board Meeting Date: 12/8/2025

Title: Kids Club Fees – Fiscal Year 2027

Type: Consent

Presenter(s): Mert Woodard - Director, Finance & Operations; Dr. Anne Marie Leland – Director, Community Education & Strategic Partnerships

Description: Annually the District administration analyzes Kids Club participation fees, assessing both comparable programs and increases to the District's operational costs. For the 2027 fiscal year, the District administration proposes an increase of 6.50% to current fees, in line with expected salary enhancements and supply costs.

Prior Kids Club fee increases approved by the Board were 8.00% for fiscal year 2026, 6.50% for fiscal year 2025 and 6.85% for fiscal year 2024.

The proposed fee increases were reviewed by the Finance & Facilities Committee at their November meeting.

Recommendation: Approve the Kids Club fees as proposed by the District administration, effective July 1, 2026.

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

Attachments:

1. Kids Club Fee Schedule – Fiscal Year 2027

Kids Club School Year 2026-27 Fee Increase Proposal				
Fee Type	Daily Rate		Difference - FY2026 to FY2027	
	Current - FY2026	Proposed - FY2027	Daily	Yearly
Concord, Cornelia, Countryside, Creek Valley, Highlands				
Before School (7:00 - 7:50 am)	$9.85	$10.50	$0.65	$109.20
After School (2:25 - 5:00 pm)	$24.60	$26.20	$1.60	$268.80
After School (2:25 - 6:00 pm)	$34.10	$36.30	$2.20	$369.60
Normandale				
Before School (7:00 - 8:40 am)	$15.40	$16.40	$1.00	$168.00
After School (3:15 - 5:00 pm)	$16.60	$17.65	$1.05	$176.40
After School (3:15 - 6:00 pm)	$26.20	$27.90	$1.70	$285.60

Kids Club Fee Proposal FY27

	FY26			FY27					
	Budget	Adjusted		4% fee increase	4.5% fee increase	5% fee increase	6.5% fee increase	8% fee increase	
Salary (Specialist, Mgnrs, Coordinator, Supervisor, Director)	*1,256,000.00*	*1,357,600.00*		*1,425,480.00*	*1,425,480.00*	*1,425,480.00*	*1,425,480.00*	*1,425,480.00*	assumes 5% cost increase
Salary (Leads, Site Leads)	*3,300,000.00*	*3,248,000.00*		*3,491,600.00*	*3,491,600.00*	*3,491,600.00*	*3,491,600.00*	*3,491,600.00*	assumes 7.5% cost increase
Benefits (22%, based on FY25 actuals)	*1,002,320.00*	*1,013,232.00*		*1,081,757.60*	*1,081,757.60*	*1,081,757.60*	*1,081,757.60*	*1,081,757.60*	
Salary/Benefits	5,558,320.00	5,618,832.00		5,998,837.60	5,998,837.60	5,998,837.60	5,998,837.60	5,998,837.60	**6.76%**
Supplies, etc.	1,390,000.00	1,400,000.00		1,456,000.00	1,456,000.00	1,456,000.00	1,456,000.00	1,456,000.00	assumes 4% cost increase
One-time expense	50,000.00	100,000.00							
Total Expenses	**6,998,320.00**	**7,118,832.00**		**7,454,837.60**	**7,454,837.60**	**7,454,837.60**	**7,454,837.60**	**7,454,837.60**	**4.72%**
Tuition	6,503,000.00	6,503,000.00		6,763,120.00	6,795,635.00	6,828,150.00	6,925,695.00	7,023,240.00	
Levy	830,000.00	830,000.00		750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	
Total Revenue	**7,333,000.00**	**7,333,000.00**		**7,513,120.00**	**7,545,635.00**	**7,578,150.00**	**7,675,695.00**	**7,773,240.00**	
Net Income (Deficit)	**334,680.00**	**214,168.00**		**58,282.40**	**90,797.40**	**123,312.40**	**220,857.40**	**318,402.40**	
	CC, CN, CS, CV, HL								Hourly Rate
	AM	9.85		10.24	10.29	10.34	10.49	10.64	8.87
	PM until 5pm	24.60		25.58	25.71	25.83	26.20	26.57	10.63
	PM until 6pm	34.10		35.46	35.63	35.81	36.32	36.83	10.52
	ND								
	AM	15.40		16.02	16.09	16.17	16.40	16.63	9.98
	PM until 5pm	16.60		17.26	17.35	17.43	17.68	17.93	10.24
	PM until 6pm	26.20		27.25	27.38	27.51	27.90	28.30	10.29
	Summer until 5pm	57.00		59.28	59.57	59.85	60.71	61.56	
	Summer until 6pm	62.85		65.36	65.68	65.99	66.94	67.88	
	NSD	62.85		65.36	65.68	65.99	66.94	67.88	
	Regitration Fees								
	Reg Fees - Summer	45		50	50	50	50	50	
	Reg Fees - School Year	65		65	65	65	65	65	
	Field Trip Fee	165		170	170	170	170	170	

6.5% Rounded	Daily Difference For Families	Annual Difference 5 day/week	
10.50	0.65	109.20	
26.20	1.60	268.80	
36.30	2.20	369.60	
16.40	1.00	168.00	
17.65	1.05	176.40	
27.90	1.70	285.60	
60.70	3.70	173.9	47 days of summer
66.95	4.10	192.7	47 days of summer
66.95	4.10	82	20 non school days

VI.H. Board Holiday Letter

Board Meeting Date: 12/8/2025

Title: Proposed Board Holiday Letter

Type: Consent

Presenter(s): Governance Committee

Description: Annually, the board sends district employees a letter (email) to show our appreciation for their hard work and contribution to our success.

Recommendation: Approve the letter.

Desired Outcomes from the Board: Approve the letter.

Attachment(s): Proposed letter

VII. **Discussion**

VII.A. Legislative Action Committee (LAC) 2026 Legislative Platform Discussion

Board Meeting Date: December 8, 2025

Title: Legislative Action Committee (LAC) 2026 Legislative Platform Discussion

Type: Discussion

Presenter(s): Dan Arom, Chair, Legislative Action Committee; and Michael Birdman, Board Member

Description: The School Board approved board goals for the 2025-26 school year that include legislative advocacy as a priority. This work aligns with advocacy priorities outlined in the district's 2020-2030 Strategic Plan, Strategy E: Engage Parents, Schools and Community.

Recommendation: Review and be prepared with questions and feedback on the 2026 Legislative Platform.

Desired Outcomes from the Board: Board reaches consensus through discussion to move LAC 2026 priorities and plan forward for Board approval in January.

Attachment(s): 2026 Edina LAC Platform

For Board Review and Discussion:

Below please find the 2026 Draft Legislative Platform for initial Board consideration, review and discussion:

1) 2026 LAC Legislative Platform

The LAC is proposing the attached 2026 legislative platform for Board consideration. These priorities are grounded in the Board's legislative priorities that build off of prior year's platforms and potential items to be developed in collaboration with district leadership and partner organizations including AMSD, MASA, MASE, MASBO, MSBA, and additional aligned organizations as references.

2) LAC Goals and Action Plan

The LAC sets goals and builds a calendar of LAC efforts in collaboration with EPS Administration. These goals reflect hopeful outcomes of the LAC work this year. The committee meets on a monthly basis.

➢ **LAC Goals**

1) *Advocacy efforts lead to priorities being realized at legislative session;*
2) *New and current relationships with all EPS legislative representation are developed and strong;*
3) *Community gains better understanding of legislative priorities, the impact on students and engages in LAC advocacy efforts with student voice amplified;*
4) *Collaboration with aligned partners proves an effective tactic of advocacy efforts.*
5) *Implementation of LAC action plan is effective (committee engagement, capacity, admin support, event success)*

➢ **LAC Action Plan**

Through events, engagement, communication and community outreach, the LAC plans to advocate through a variety of means including, but not limited to, the following:

- ➢ Ongoing conversations with current and new local and national legislators in effort to build strong relationships
- ➢ Host pre-session legislative event to communicate priorities to legislators and larger community
  - 100% participation from local representative and at least one national representative
  - Attendance includes school board, community members and student representation outside of LAC, district admin and city leadership
- ➢ Continue to build communication base for info sharing and outreach
  - Revitalize social media platforms to welcome students and the Edina community to participate in planned LAC efforts
  - Focus on traditional media efforts targeted to students (Zephyrus) and community (Sun Current, Star Tribune), as appropriate
- ➢ Track and support legislative bills and their development at local and national level to help identify opportunities for advocacy outreach
- ➢ Engage in AMSD and MSBA legislative efforts related to 2026 priorities with participation in meetings and advocacy opportunities; identify additional partnership alignment opportunities for synergy in efforts (MACE, MDE, National PTA, AAP, etc)
- ➢ Collaborate with neighboring school districts' LAC efforts and activities for shared practices and synergy opportunities
- ➢ School board actively participate in planned LAC activities
- ➢ Attend at least 1 MN education related Committee meetings related to 2026 priorities
- ➢ Participate in at least 1 day of advocating at state capitol
- ➢ Secure at least 1 student testimony during legislature session

Edina Public Schools | 2026 Proposed LEGISLATIVE PLATFORM

Below are proposed platform components and will be further refined based on final discussion and collaboration.

1. Stabilize Education Financing
2. Mental Health Support for Students & Staff
3. Ensure Safe School Facilities
4. Increased Support for Special Education & Multi-Lingual Learners
5. Increase and Diversify Teacher Workforce
6. Provide support for greater CTE programming
7. Ensure Sustainable & Modern School Facilities

References:
MSBA 2026 Legislative Platform Priorities
Association of Metropolitan School Districts 2026 Platform Priorities - DRAFT
AASA Call to Action: Advocate for FY26 Funding

VII.B. Audited Financial Statements – Fiscal Year Ended June 30, 2025

Speaker(s): Mert Woodard, Director of Finance and Operations; and Bill Lauer, CPA (LB Carlson)

Board Meeting Date: 12/8/2025

Title: Audited Financial Statements – Fiscal Year Ended June 30, 2025

Type: Discussion

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

Bill Lauer, CPA (LB Carlson)

Background: Pursuant to state statute, each public school district in Minnesota must, by December 31 of each year, 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, 2025, was performed by audit firm LB Carlson.

For the third consecutive year, the administration will submit its financial statements to the Association of School Business Officials International for consideration for the Certificate of Excellence in Financial Reporting Award. The prior two submissions resulted in the District receiving the **award**.

Recommendation: There is no recommended action.

Desired Outcomes from the Board: Review materials pertaining to the District's audit and financial activity for fiscal year 2025 and prepare questions for the District administration and the District's appointed auditor.

Attachment(s):

1. Audited Financial Statement Presentation – June 30, 2025
2. Annual Comprehensive Financial Report – June 30, 2025
3. Management Report – June 30, 2025
4. Special Purpose Audit Reports – June 30, 2025
5. Corrective Action Plans – June 30, 2025

LB | CARLSON

ISD No. 273, Edina

Audit Report for Year Ended June 30, 2025

Presented by: William J. Lauer, CPA

Principal

952-224-1626◆ blauer@lbcarlson.com

Auditor's Role

LB | CARLSON

Opinion on Financial Statements

- District Audit

Internal Controls and Compliance

- Financial Statement Audit
- State Laws and Regulations

Auditor's Role

LB | CARLSON

Single Audit of Schedule of Federal Awards Expenditures

- Testing mostly complete
- Could not be completed until OMB issued final FY 2025 Compliance Supplement
- Will be issued separately by March 31, 2026

Audit Results

LB | CARLSON

District Financial Audit

- Unmodified Opinions on Basic Financial Statements
- Implementation of GASB Statement No. 101, *Compensated Absences*

Internal Controls and Compliance – Financial Audit

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

Audit Results

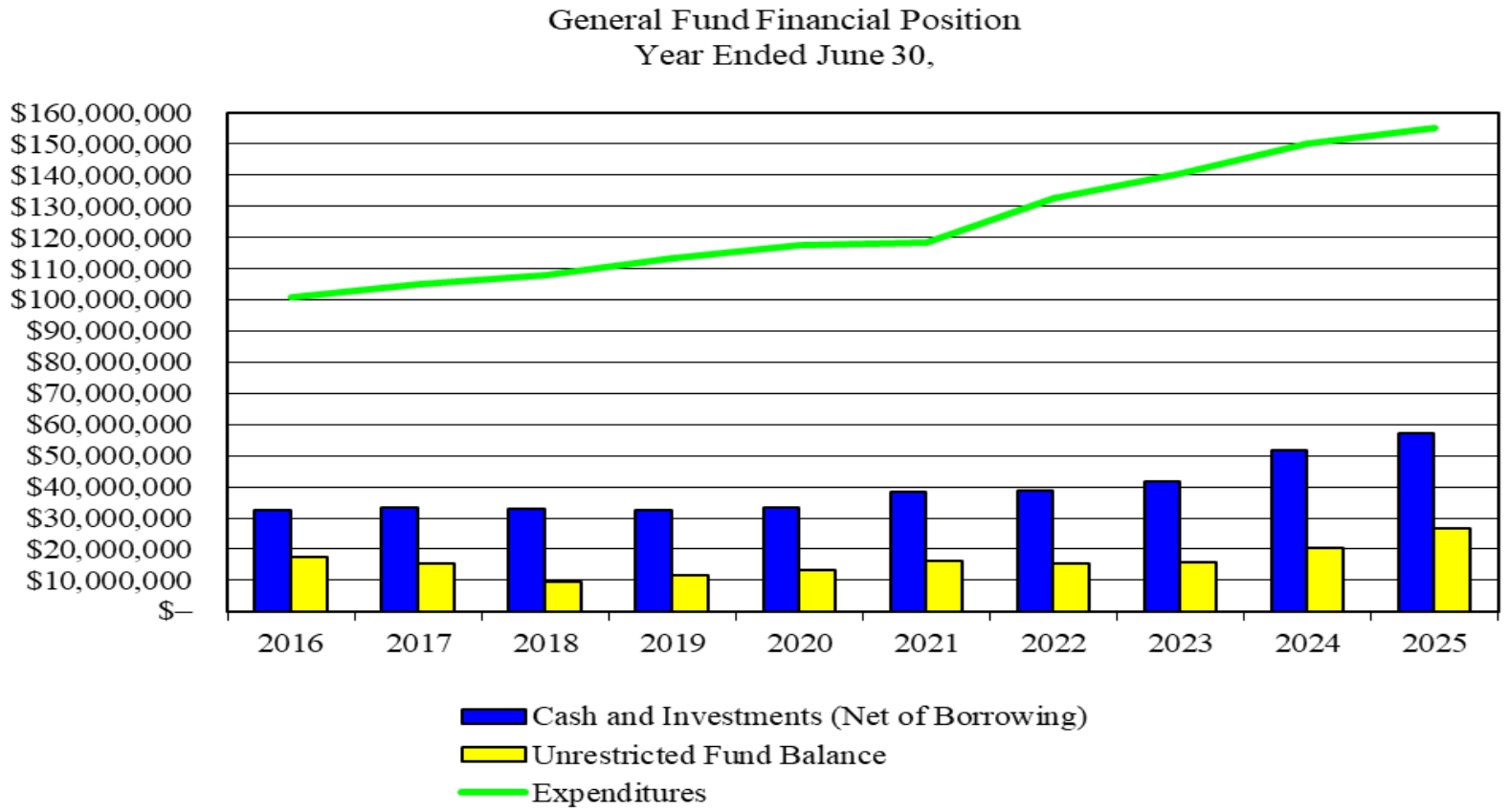
LB | CARLSON

Minnesota Legal Compliance

- Two findings based on our testing of the District's compliance with Minnesota laws and regulations:
  - Timely Payment of Claims
  - Unclaimed Property Report

General Fund
Financial Position – Trend Analysis

LB | CARLSON



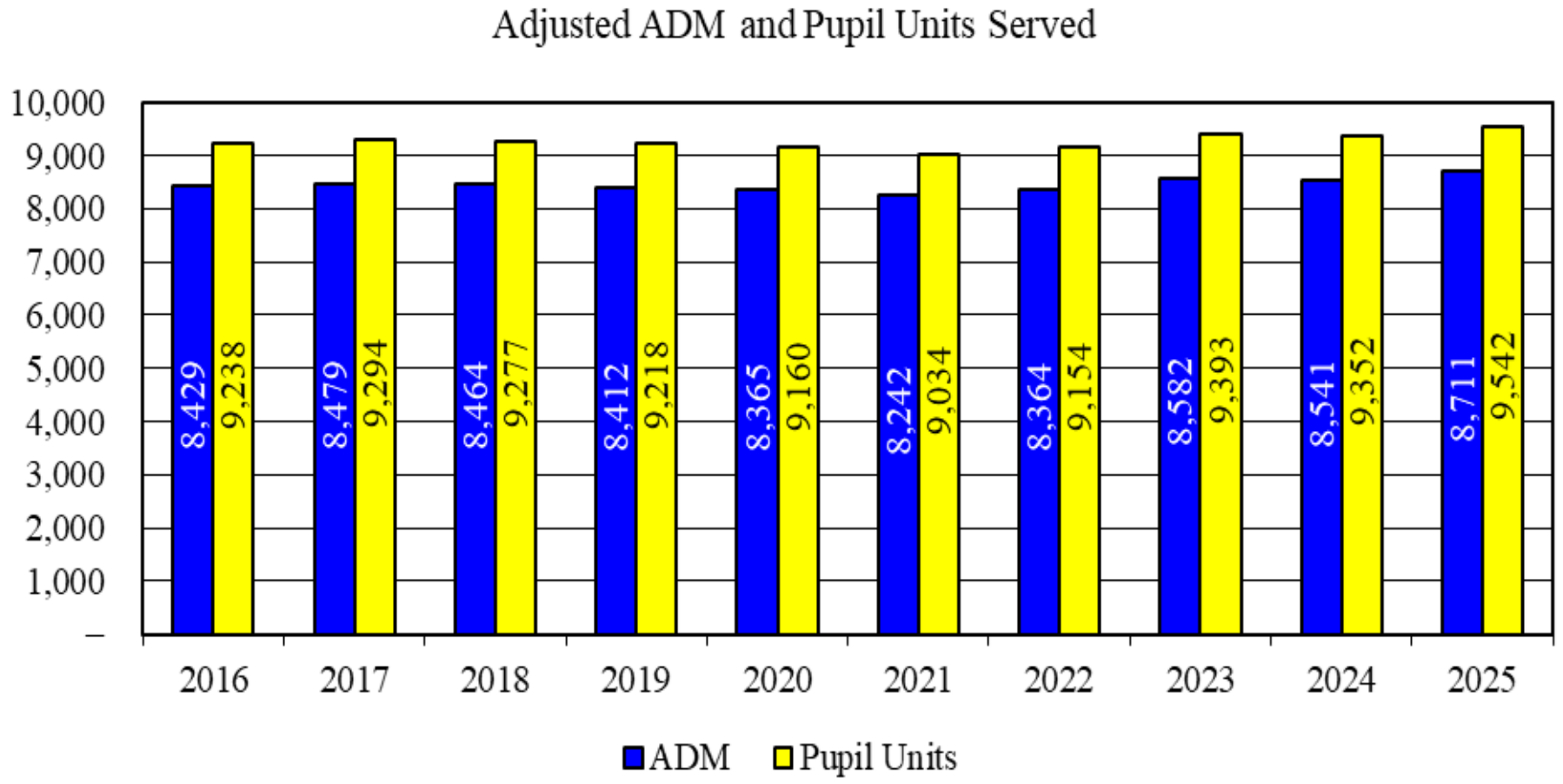
General Fund
Financial Position – Trend Analysis (continued)

LB | CARLSON

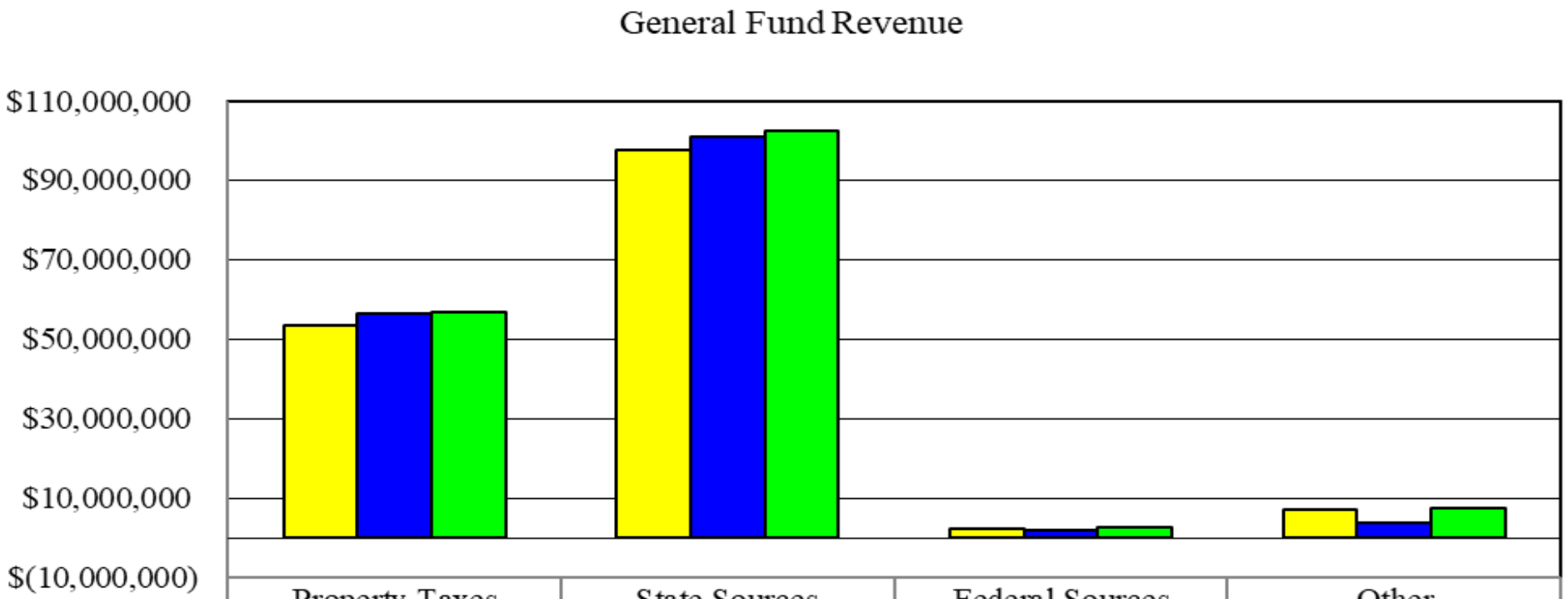
	June 30,				
	2021	2022	2023	2024	2025
Nonspendable fund balances	$ –	$ 2,925	$ 392,982	$ 29,623	$ 55,548
Restricted fund balances (1)	1,333,034	2,833,640	4,342,395	6,248,712	9,575,766
Unrestricted fund balances					
Committed	1,074,602	1,098,955	2,322,850	2,484,388	2,547,132
Assigned	6,094,910	5,995,361	5,519,524	8,644,524	13,018,923
Unassigned	9,061,060	8,191,141	8,013,834	9,202,273	11,274,718
Total fund balance	$ 17,563,606	$ 18,122,022	$ 20,591,585	$ 26,609,520	$ 36,472,087
Unrestricted fund balances as a percentage of expenditures	13.7%	11.5%	11.3%	13.5%	17.3%
Unassigned fund balances as a percentage of expenditures	7.6%	6.2%	5.7%	6.1%	7.3%

(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.

Students Served and Pupil Units

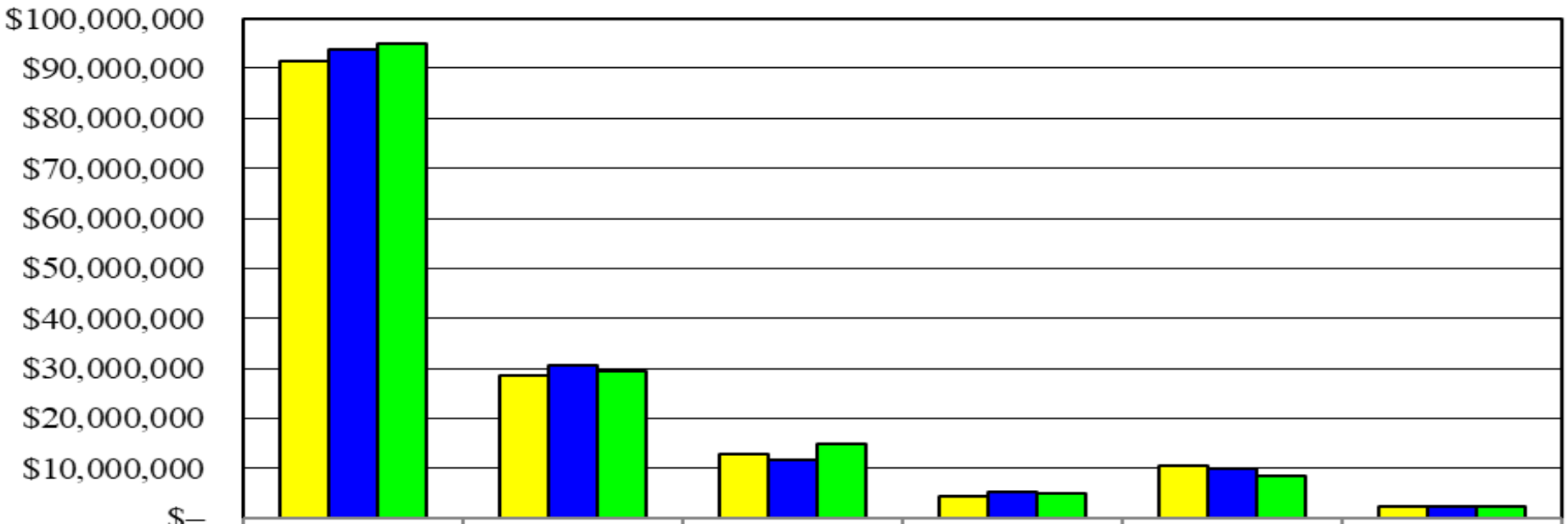


General Fund Revenue



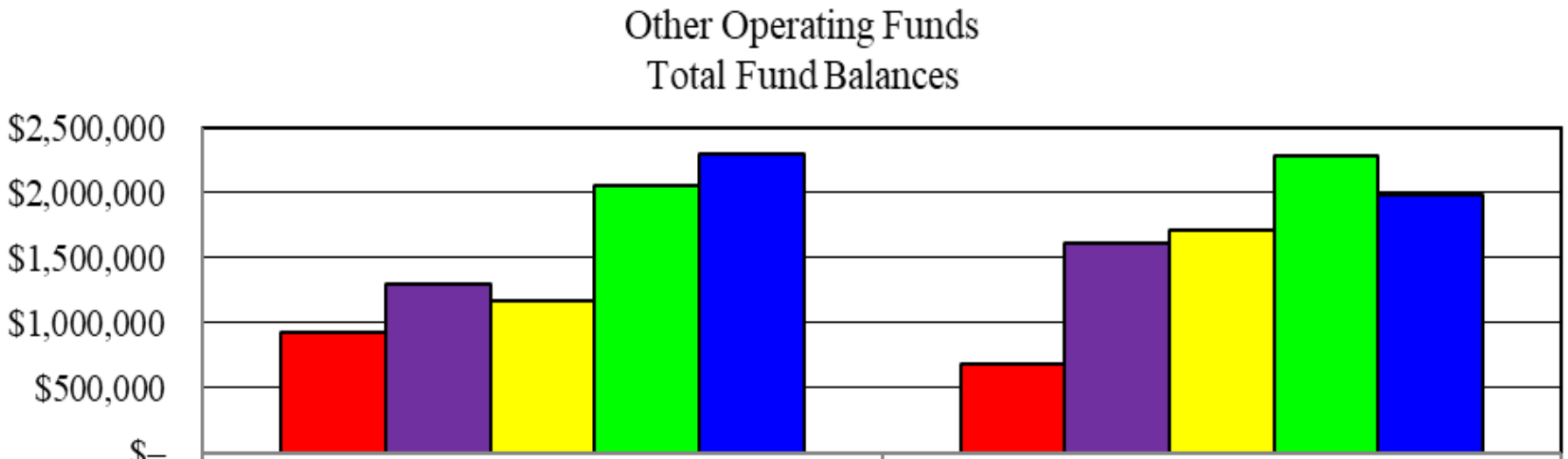
	Property Taxes	State Sources	Federal Sources	Other
Prior Year	$53,561,813	$97,586,832	$2,413,802	$7,329,082
Budget	$56,342,166	$101,061,195	$2,084,618	$3,895,425
Actual	$56,996,149	$102,424,224	$2,601,182	$7,627,027

General Fund Expenditures



	Salaries	Employee Benefits	Purchased Services	Supplies	Capital	Other
Prior Year	$91,327,676	$28,475,744	$12,943,625	$4,473,488	$10,473,164	$2,422,986
Budget	$93,753,624	$30,680,697	$11,760,013	$5,252,458	$9,971,199	$2,328,150
Actual	$94,883,240	$29,513,209	$14,971,898	$4,874,123	$8,635,595	$2,295,444

Other Governmental Funds



	Food Service Special Revenue	Community Service Special Revenue
2021	$921,842	$688,972
2022	$1,299,309	$1,612,330
2023	$1,166,019	$1,710,124
2024	$2,052,423	$2,274,773
2025	$2,301,298	$1,985,314

District-Wide Statement of Net Position

LB | CARLSON

	June 30, 2025	June 30, 2024	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 52,787,855	$ 37,494,019	$ 15,293,836
Total capital assets, net of depreciation	294,175,133	294,254,416	(79,283)
Bonds, certificates, financed purchases, and other	(198,552,057)	(201,468,671)	2,916,614
Pension and OPEB liabilities and deferrals	(111,220,402)	(115,117,791)	3,897,389
Other adjustments	(18,758,988)	(2,515,822)	(16,243,166)
Total net position – governmental activities	$ 18,431,541	$ 12,646,151	$ 5,785,390
Net position			
Net investment in capital assets	$ 96,500,226	$ 93,666,891	$ 2,833,335
Restricted	21,348,807	13,371,713	7,977,094
Unrestricted	(99,417,492)	(94,392,453)	(5,025,039)
Total net position	$ 18,431,541	$ 12,646,151	$ 5,785,390

2025 Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2025

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

Prepared by the Department of Business Services

Edina Public Schools

DEFINING EXCELLENCE

Independent School District No. 273
Edina Public Schools
5701 Normandale Road
Edina, MN 55424
www.edinaschools.org

2025 Annual Comprehensive Financial Report

Independent School District No. 273, Edina, MN,
for the Year Ended June 30, 2025

Prepared by the Department of Business Services
Mert Woodard – Director, Finance & Operations
Baille Nash – Assistant Director, Finance

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INDEPENDENT SCHOOL DISTRICT NO. 273

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INTRODUCTORY SECTION

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DISTRICT OFFICES
5701 Normandale Road
Edina, MN 55424
(925) 848-3900
www.edinaschools.org

December 1, 2025

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, 2025. 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, individual fund statements and related schedules, and required supplementary information. The Independent Auditor's Report is also included in the financial section. Notes to the financial section are provided to enhance the reader's understanding of the District's accounting policies and procedures. The statistical section includes selected financial and general information presented on a multiyear comparative basis.

ECONOMIC CONDITION AND OUTLOOK

The District is a public educational system serving a 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.

During the 2024–2025 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 2024–2025 school year was 8,711 pupils in adjusted average daily membership, which represents an increase of 170 students from the prior year. Forecasts indicate modest increases in enrollment for the next several years, aided primarily by the expansion of Countryside Elementary to house its dual-language Spanish immersion program and the strong demand to enroll in the District by non-residents students and families.

Projected average daily membership for the near future, based on prior year enrollment trends, District facility capacity, resident demographic studies, and the continued demand for District programming by non-residents is:

FISCAL YEAR	ENROLLMENT
2025	8,711
2026	8,735
2027	8,740

The tax base of the District increased 8.13 percent during the past year. The market value of all taxable property in the District in fiscal year 2025 was $13,576,494,392 compared to $12,555,280,253 in fiscal year 2024. The net tax capacity of the District for fiscal year 2025 was $154,831,318, an increase of 8.36 percent over the prior year value of $142,891,874.

The state fiscal disparities law provides for the pooling of 40.0 percent of all new commercial/industrial property valuation added since 1971 in the seven-county Minneapolis-Saint Paul metropolitan area. The pooled valuation is redistributed among the taxing jurisdictions according to population and a ratio measuring relative fiscal capacity. Local tax rates reflect the net contribution/distribution of fiscal disparities valuation. The District has been a net contributor to the fiscal disparities pool in recent years. The District contributed $2,035,372 in fiscal year 2024 and $2,148,457 in fiscal year 2025.

FINANCIAL INFORMATION

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

The legal level of budgetary control is 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, Debt Service, and Special Revenue funds. The Business Services department maintains budgetary control District-wide. The administration and 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 9 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 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 facility was completed during fiscal year 2024 and is fully operational. The total square footage of the District's educational facilities is 1,858,349. 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 $11.3 million, which represents 8.9 percent of budgeted, unassigned General Fund expenditures, 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 2038. 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 2025 and has adequate reserves.

Below are some facts about the 2025–2026 budget:

- Student enrollment is expected to be stable and increase slightly due to the addition of the Spanish Dual Language Immersion program and continued strong non-resident interest in the District's programming.
- The preliminary budget adopted by the School Board included an increase to the General Fund unassigned fund balance of **$761,085**.

Revenues:

- General Fund revenue and other financing sources are projected to be **$167.6 million**, representing modest growth from the prior year.
- The basic per pupil funding amount from the state is **$7,481** for fiscal year 2026, an increase of **2.7 percent**.
- The voter approved referendum levy is projected to be $2,261 per pupil unit, a **2.9 percent increase** over the prior year.
- Effective fiscal year 2024, the special education cross subsidy aid from the state grew from 6.4 percent to 44.0 percent.

Expenditures:

- General Fund expenditures and other financing uses are expected to be **$165.0 million**.
- The capital projects (technology) levy will increase from **$8.4 million** to **$9.2 million**.
- District health insurance premium contributions are expected to increase by up to **4.0 percent**, depending on the employee group and coverage type.

Construction Projects:

- The District continues to access long-term facilities maintenance 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

To finance the acquisition and betterment of school facilities, as well as other capital expenditure needs, the District regularly issues both voter-approved and non-voter-approved debt. As of June 30, 2025, the District had approximately $166.7 million in outstanding general obligation bonds and an additional $14.3 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 twenty-four thousand square foot addition at Countryside Elementary that will house the District's dual-language Spanish immersion program. The addition, which was fully completed during fiscal year 2024, is anticipated to yield the District an additional 20 students by fiscal year 2028.

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.

In October 2024, the District issued the General Obligation Facilities Maintenance, Capital Notes, and Alternative Facilities and School Building Refunding Bonds, Series 2024A, primarily to achieve debt service savings for taxpayers of the District and to continue financing the District's deferred maintenance program. The true interest cost of the bonds was 3.07 percent, resulting in a future value debt service savings of approximately $8.0 million.

OTHER INFORMATION

State law requires an annual audit by independent certified public accountants. The accounting firm of LB Carlson, LLP, was selected by the School Board to conduct the annual audit for the fiscal year ended June 30, 2025. 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 (COE). The District earned the ASBO International's COE for the first time for its fiscal year 2023 submission and maintained the award for fiscal year 2024. Earning the COE is an 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 Ratings reaffirming the District's Aaa credit rating, which is the highest rating possible. Only three school districts in Minnesota and fewer than 100 in the United States hold the coveted Aaa rating, underscoring the significance of the achievement.

ACKNOWLEDGEMENTS

We extend our gratitude to the entire Business Services team for their dedication to delivering complete and accurate data for the fiscal year 2025 ACFR. We also commend the School Board for its governance and unwavering commitment to upholding the highest standards of stewardship of the District's finances.

Respectfully submitted,

Mert Woodard, SFO
Director, Finance & Operations

Edina Public Schools

DEFINING EXCELLENCE

2020-30 Edina Public Schools Strategic Plan

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

SCHOOL BOARD

Karen Gabler, Chair
Term Expires: January 2026

Erica Allenburg, Vice Chair
Term Expires: January 2026

Jennifer Huwe, Treasurer
Term Expires: January 2028

Cheryl Barry, Clerk
Term Expires: January 2028

Michael Birdman, Assistant Treasurer
Term Expires: January 2026

Dan Arom, Assistant Clerk
Term Expires: January 2026

Elliot Mann, Assistant Clerk
Term Expires: January 2028

Dr. Daniel Bittman, Ex-Officio

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, & Community
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 support 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

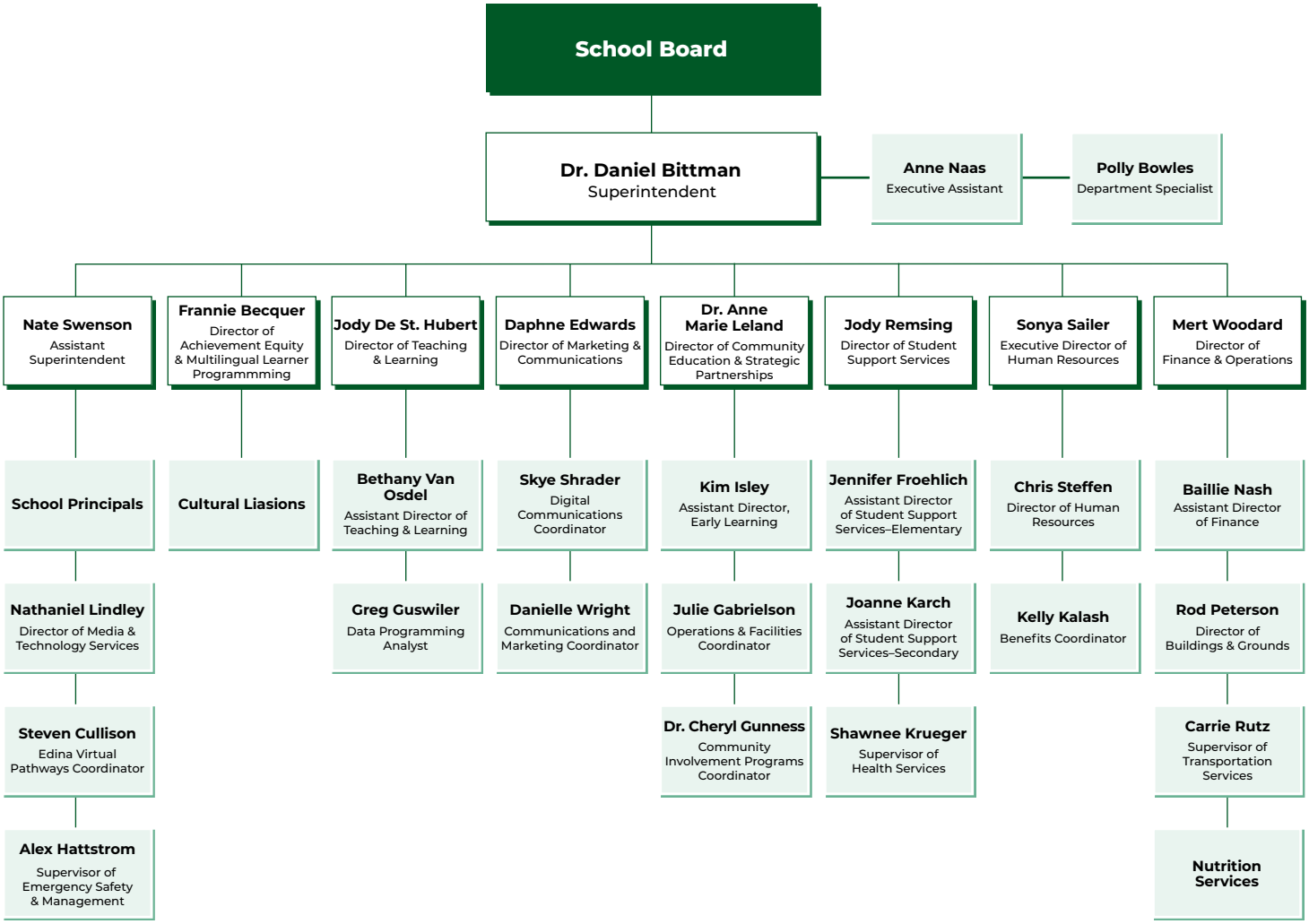
Strategy B
Ensure an Equitable and Inclusive School Culture

Strategy C
Foster Positive Learning Environments and Whole Student Support

Strategy D
Develop Leadership Throughout the District

Strategy E
Engage Parents, Schools and Community

Edina Public Schools



INDEPENDENT SCHOOL DISTRICT NO. 273

School Board and Administration

Year Ended June 30, 2025

SCHOOL BOARD

Karen Gabler	Chair
Erica Allenburg	Vice Chair
Cheryl Barry	Clerk
Jennifer Huwe	Treasurer
Dan Arom	Assistant Clerk
Elliot Mann	Assistant Clerk
Michael Birdman	Assistant Treasurer

ADMINISTRATION

Dr. Daniel Bittman	Superintendent
Nate Swenson	Assistant Superintendent
Mert Woodard	Director, Finance and Operations
Sonya Sailer	Executive Director, Human Resources
Jody De St. Hubert	Director, Teaching and Learning
Jody Remsing	Director, Student Support Services
Dr. Anne Marie Leland	Director, Community Education and Strategic Partnerships
Daphne Edwards	Director, Marketing and Communications
Dr. Frannie Becquer	Director of Achievement, Integration, and Multilingual Learner Programming

Edina Public Schools
DEFINING EXCELLENCE

Edina Public Schools Awarded for Outstanding Financial Reporting

For its Annual Comprehensive Financial Report, Edina Public Schools was awarded the Certificate of Excellence in Financial Reporting (COE) by The Association of School Business Officials International (ASBO). ASBO International's COE recognizes districts that have met the program's high standards for financial reporting and transparency.

"For over half a century, ASBO International's Certificate of Excellence in Financial Reporting has been the gold standard in promoting and recognizing excellence in financial reporting," according to ASBO International Executive Director Jim Rowan, CAE, SFO. "Communicating the financial and economic state of a district is so important when engaging with the school community and building their trust. Districts that receive the COE Award have demonstrated their ability to do that at the highest level."

By participating in the COE program, school districts demonstrate their commitment to financial transparency. Applicants submit their ACFR for review by a team of financial professionals who provide feedback to improve future documents. If the report meets the requirements of the program, it may receive the Certificate of Excellence. A district's participation in the COE program can facilitate bond rating and continuing bond disclosure processes.

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

The Certificate of Excellence in Financial Reporting is presented to

Independent School District No. 273 - Edina Public Schools

for its Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2024.

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

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director

MOODY'S RATINGS
Aaa

Ratings Update

Moody's Ratings assigns Aaa underlying & Aa1 enhanced ratings to Edina ISD 273, MN's 2024 bonds

The Aaa issuer rating reflects the district's growing local economy in the Twin Cities metro area with a very strong full value per capita of more than $300,000 and resident incomes exceeding 200% of the US . Enrollment is positive post-pandemic and will remain strong given the district's strong competitive position. The reserve position, while below peers at just 15% of revenues, is very stable and management is proactive in balancing revenues and expenditures. Fiscal 2025 is expected to be positive and fund balance will grow. The leverage is above-average but manageable.

FINANCIAL SECTION

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LB | CARLSON

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, 2025, 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, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

EMPHASIS OF MATTER

Change in Accounting Principle

As described in Note 1 of the notes to basic financial statements, in fiscal 2025, the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

(continued)

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763.535.8150 I www.lbcarlson.com

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

(continued)

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information (RSI), as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Malloy, Montague, Karnowski, Radosevich & Co., P.A. previously audited the District's 2024 financial statements and expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in their report dated December 23, 2024. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2024 is consistent, in all material respects, with the audited financial statements from which it has been derived.

(continued)

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2025 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.

Respectfully submitted,

LB CARLSON, LLP
Minneapolis, Minnesota

December 1, 2025

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, 2025. Users are encouraged to read it in conjunction with the other components of the District's ACFR.

FINANCIAL HIGHLIGHTS

- The District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2025 by $18,431,541 (net position). The District's total net position improved by $20,945,760 during the fiscal year ended June 30, 2025, as government-wide revenues of $206,930,604 exceeded expenses of $185,984,844.

- The District's government-wide beginning net position decreased by $15,160,370, due to a change in accounting principle implemented during the year requiring a change in accounting for compensated absences.

- The General Fund's total fund balances (under the governmental fund presentation) increased $9,862,567 during the year, compared to a $3,543,998 increase projected in the final budget, ending the year at $36,472,087.

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, 2025 and 2024

	2025	2024
Assets		
Current and other assets	$ 141,239,444	$ 124,076,549
Capital assets, net of depreciation	294,175,133	294,254,416
Total assets	$ 435,414,577	$ 418,330,965
Deferred outflows of resources	$ 27,873,710	$ 28,325,595
Liabilities		
Current and other liabilities	$ 19,783,595	$ 19,848,161
Long-term liabilities, including due within one year	316,982,123	333,224,634
Total liabilities	$ 336,765,718	$ 353,072,795
Deferred inflows of resources	$ 108,091,028	$ 80,937,614
Net position		
Net investment in capital assets	$ 96,500,226	$ 93,666,891
Restricted	21,348,807	13,371,713
Unrestricted	(99,417,492)	(94,392,453)
Total net position	$ 18,431,541	$ 12,646,151

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. Differences in estimated useful lives and capitalization policies may produce significant differences 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 $20,945,760 in fiscal 2025, excluding the previously discussed change in accounting principle. 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. An increase in resources restricted for capital asset acquisition was the primary factor in the overall increase in restricted net position. The decrease in unrestricted net position is attributable to the increase in long-term compensated absences resulting from the change in accounting principle, partially offset by positive operating results in the General Fund. Changes in the District's share of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) state-wide pension plans contributed to the changes in deferred outflows of resources, long-term liabilities, deferred inflows of resources, and had a positive impact on unrestricted net position.

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, 2025 and 2024

	2025	2024
Revenues		
Program revenues		
Charges for services	$ 15,147,265	$ 13,874,179
Operating grants and contributions	31,936,905	30,065,900
General revenues		
Property taxes	73,140,433	68,931,874
General grants and aids	80,165,375	75,154,203
All other	6,540,626	5,136,484
Total revenues	206,930,604	193,162,640
Expenses		
Administration	4,471,216	4,068,950
District support services	2,946,222	3,197,679
Elementary and secondary regular instruction	71,380,460	65,018,895
Vocational education instruction	908,949	829,754
Special education instruction	29,406,692	25,302,918
Instructional support services	14,878,286	14,377,429
Pupil support services	12,720,640	12,611,573
Sites and buildings	22,225,698	26,206,246
Fiscal and other fixed cost programs	1,070,701	769,105
Food service	4,878,031	4,059,161
Community service	13,764,518	11,852,659
Interest and fiscal charges	7,333,431	5,801,049
Total expenses	185,984,844	174,095,418
Change in net position	20,945,760	19,067,222
Net position – beginning, as previously reported	12,646,151	(6,421,071)
Change in accounting principle	(15,160,370)	–
Net position – beginning, as restated	(2,514,219)	(6,421,071)
Net position – ending	$ 18,431,541	$ 12,646,151

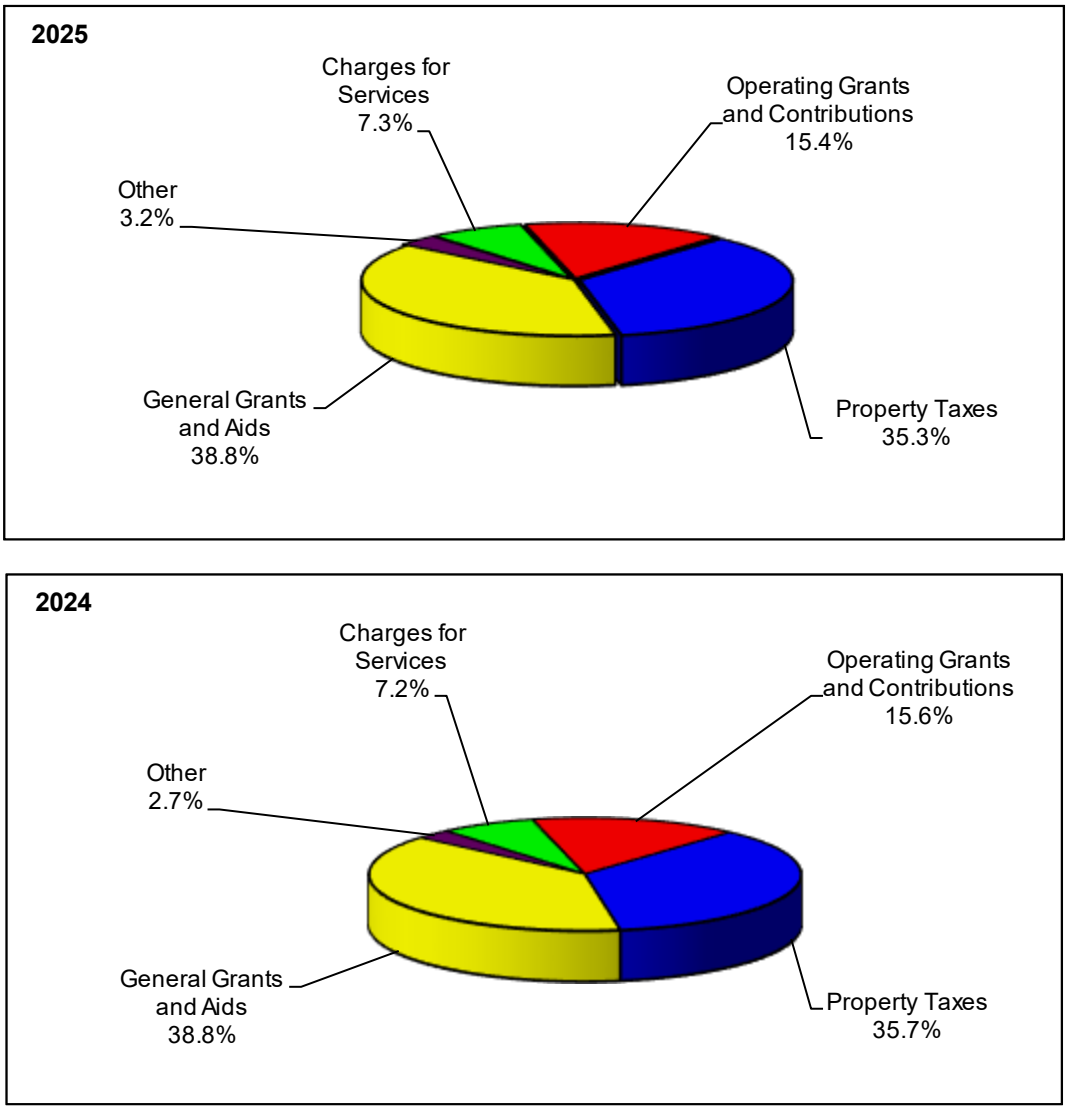
This format is similar to the fund financial statements, except it is presented on an accrual basis of accounting, and includes all governmental activities of the District. This statement includes depreciation expense, but excludes capital asset purchase costs, debt proceeds, and the repayment of debt principal.

Total revenues for fiscal year 2025 were $13,767,964 greater than last year. Increases in property taxes; state funding for general education and special education, and increased investment earnings contributed to this increase.

Expenses increased $11,889,426, compared to fiscal year 2024 levels. Contractual increases to salaries, inflationary increases in benefits and other expenses, increased contracted services for special education, and changes in the pension expense for the District's proportionate shares of the PERA and the TRA state-wide pension plans contributed to this increase.

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

Figure A – Sources of Revenues for Fiscal Years 2025 and 2024

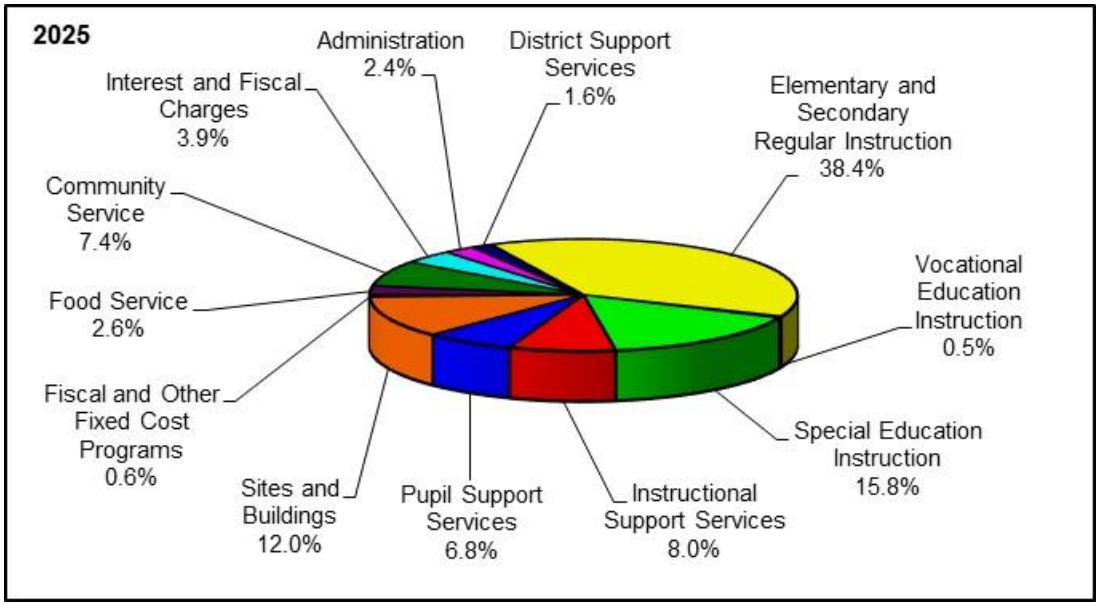


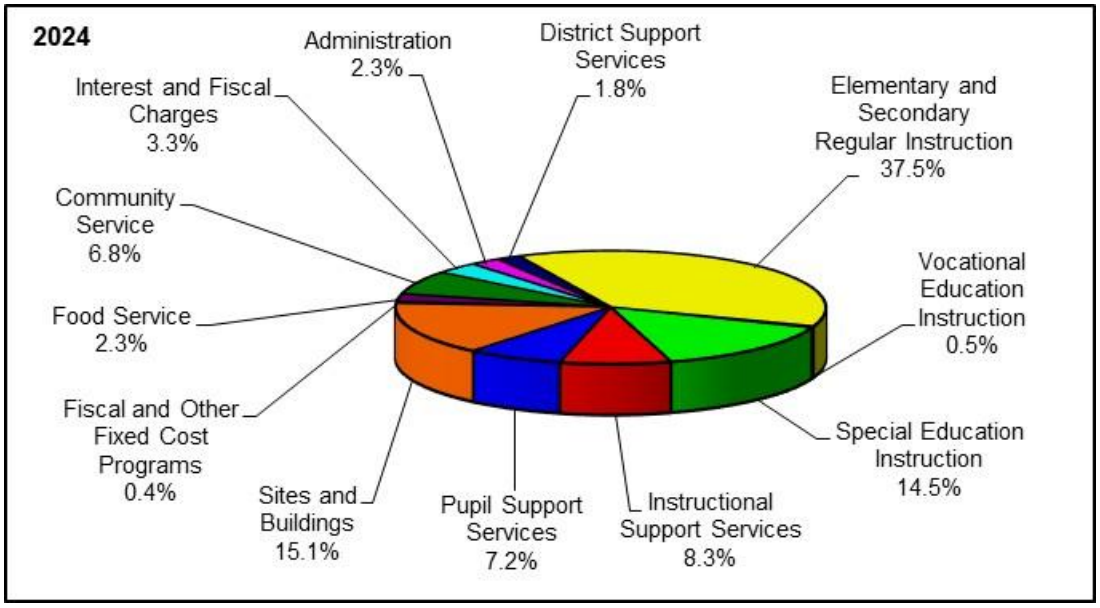
The largest share of the District's revenue is received from the state, including the basic general education aid formula and most of the operating grants.

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 slightly larger portion of its revenues for fiscal 2025 from other local sources, mainly due to increased investment earnings with more cash available for investing this year.

Figure B – Expenses for Fiscal Years 2025 and 2024





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 increased costs for regular and special education instruction, a decrease in uncapitalized repair expenses, and continued participation growth in the food service and community service programs.

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, 2025 and 2024

	2025	2024	Change
Major funds			
General	$ 36,472,087	$ 26,609,520	$ 9,862,567
Capital Projects – Building Construction	8,357,866	3,280,083	5,077,783
Debt Service	3,671,290	3,277,220	394,070
Nonmajor funds			
Food Service Special Revenue	2,301,298	2,052,423	248,875
Community Service Special Revenue	1,985,314	2,274,773	(289,459)
Total governmental funds	$ 52,787,855	$ 37,494,019	$ 15,293,836

Total fund balances in the governmental funds increased by $15,293,836 during the 2025 fiscal year.

The $9,862,567 growth in the fund balances of the General Fund exceeded the increase anticipated in the budget by $6,318,569, mainly due to better-than-expected enrollment and special education revenues exceeding a conservative budget. General Fund balances restricted for various purposes increased $3,327,054, with the largest increases amounts restricted for capital purposes (operating capital and capital projects levy), a new state literacy aid program, for Medical Assistance funded services. Internally assigned fund balances increased by $4,374,399, mainly in earmarks for facility rental operations, literacy and curriculum, post-employment benefits and severance, and for unfunded state spending mandates. Unassigned fund balance in the General Fund also increased $2,072,445 during the year.

The fund balance increase in the Capital Projects – Building Construction Fund was mainly in amounts restricted for the District's long-term facilities maintenance program, which consists of bond proceeds and tax levies accumulated for facilities maintenance projects that remain ongoing at year-end.

Fund balance changes in the other district funds were relatively minor.

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	$ 160,833,844	$ 163,383,404	$ 2,549,560	1.6%
Expenditures	$ 150,757,192	$ 153,746,141	$ 2,988,949	2.0%
Other financing sources (uses)	$ (7,604,875)	$ (6,093,265)	$ 1,511,610	19.9%

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

		Over (Under) Final Budget		Over (Under) Prior Year	
	2025 Actual	Amount	Percent	Amount	Percent
Revenue	$ 169,648,582	$ 6,265,178	3.8%	$ 8,757,053	5.4%
Expenditures	155,173,509	$ 1,427,368	0.9%	$ 5,056,826	3.4%
Other financing sources (uses)	(4,612,506)	$ 1,480,759	24.3%	$ 144,405	3.0%
Net change in fund balances	$ 9,862,567				

General Fund revenues for fiscal year 2025 were 3.8 percent over budget. Revenues from state sources were over budget, primarily due to increased enrollment and a larger increase in state special education aid than anticipated. Investment earnings and other local revenues, including student fees, admissions, tuition, gifts, and donations, were also over budget. The District budgets conservatively for these revenues, which tend to vary year-to-year.

An increase in the property tax levy, and an increase in state sources due to funding improvements for general and special education state aids and an increase in students served improved, contributed to the 5.4 percent overall increase in General Fund revenue.

Expenditures in fiscal year 2025 were 0.9 percent over budget, with higher than anticipated salaries and contracted services for instruction and pupil support services. Contracted services for building maintenance were also higher than budget, with more improvement projects accounted for in the General Fund than anticipated, which resulted in a smaller transfer to the Capital Projects – Building Construction Fund than budgeted. The District transferred $6.1 million to the Capital Projects – Building Construction Fund for larger long-term facilities maintenance (LTFM) projects, compared to a budgeted transfer of $7.6 million.

The increase in expenditures compared to the prior year was mainly in personnel and contracted service costs for regular and special education instruction.

COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER MAJOR FUNDS

Capital Projects – Building Construction Fund

Capital Projects – Building Construction Fund revenue for fiscal year 2025 totaled $357,247 of investment earnings, which was lower than budget by $132,115, due to the spend down of funds available for investment. This fund also had other financing sources of $12.8 million, consisting of the transfer from the General Fund for LTFM projects as previously mentioned and $6.6 million in debt proceeds. Expenditures of $8.0 million were $1.5 million under budget, due to the timing of projects. The June 30, 2025 fund balance of $8.4 million was an increase of $5.1 million, within $50,861 of the budget projection.

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 for fiscal year 2025 totaled $16.0 million, consisting primarily of approved property tax levies for scheduled debt service payments. In addition to retiring $7.9 million of outstanding bonds through scheduled debt service payments, the District also refunded two outstanding debt issues during the year, thereby reducing future debt service principal and interest by $8.0 million. The June 30, 2025 fund balance of $3.7 million was an increase of $394,070, compared to a $313,606 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 2025 totaled $5.1 million, and expenditures were $4.9 million. Revenue increased $191,044 from the prior year, mainly in direct meal sales. Expenditures increased by $828,573, mainly in salaries, benefits, and purchased services, due to increased participation. The June 30, 2025, fund balance of $2.3 million was an increase of $248,875, compared to a budgeted increase of $228,241.

Community Service Special Revenue Fund

Community Service Special Revenue Fund revenue for fiscal 2025 totaled $13.6 million, an increase of $1.3 million from the prior year, mainly in tuition and fees with increased program participation. Expenditures of $13.9 million represented an increase of almost $2.2 million, primarily in personnel costs and contracted services. The year-end fund balance of $2.0 million was a decrease of $289,459, compared to a budgeted increase of $200,681, due to costs rising faster than revenue.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of fiscal year 2025, the District had invested $294,175,133 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 $14,931,826.

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, 2025 and 2024.

Table 6
Capital Assets

	2025	2024	Change
Land	$ 5,240,001	$ 5,240,001	$ –
Land improvements	26,335,782	26,335,782	–
Buildings	426,997,696	422,593,511	4,404,185
Furniture and equipment	30,452,973	27,997,473	2,455,500
Construction in progress	21,110,270	13,117,412	7,992,858
Less accumulated depreciation	(215,961,589)	(201,029,763)	(14,931,826)
Total	$ 294,175,133	$ 294,254,416	$ (79,283)
Depreciation expense	$ 14,931,826	$ 14,886,162	$ 45,664

The changes presented in the table above reflect the ongoing construction activity at various district sites during fiscal year 2025. The most significant changes from last year were the completion of several building improvement projects started in prior years, and current year construction in progress on additional projects related to the bonds issued and tax levies collected for the District's ongoing 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

	2025	2024	Change
G.O. notes and bonds payable	$ 166,745,000	$ 174,620,000	$ (7,875,000)
Certificates of participation payable	13,340,000	14,170,000	(830,000)
Unamortized premiums	10,539,610	11,489,776	(950,166)
Financed purchases payable	967,487	1,188,895	(221,408)
Compensated absences payable	15,514,405	287,013	15,227,392
Net/total pension liabilities	88,683,711	111,919,112	(23,235,401)
Total OPEB liability	21,191,910	19,549,838	1,642,072
Total	$ 316,982,123	$ 333,224,634	$ (16,242,511)

The changes in general obligation notes and bonds payable, certificates of participation payable, and financed purchases payable reflect scheduled principal retirements of $8.9 million. The increase in compensated absences payable is due to the change in accounting principle as previously discussed. 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	$ 13,576,494,392
Limit rate	15.0%
Legal debt limit	$ 2,036,474,159

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 $200, or 2.75 percent, per pupil to the formula for fiscal year 2026.

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 its 10-year plan, the District issued $5,930,000 of general obligation facilities maintenance bonds in November 2024. 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. During the issuance process, Moody's Ratings, 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.

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, which is 5.932 percent of the net tax capacity of all properties within the District's boundaries, will grow in direct portion with the District's tax base and will finance technology staff and equipment, software, and other capital needs.

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 $2,205 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, 2025
(With Partial Comparative Information as of June 30, 2024)

	Governmental Activities	
	2025	2024
Assets		
Cash and temporary investments	$ 86,037,254	$ 74,865,062
Receivables		
Current taxes	38,054,316	36,124,805
Delinquent taxes	298,901	375,033
Accounts and interest	1,058,548	433,431
Due from other governmental units	15,626,614	12,134,629
Inventory	121,503	137,030
Prepaid items	42,308	6,559
Capital assets		
Not depreciated	26,350,271	18,357,413
Depreciated, net of accumulated depreciation	267,824,862	275,897,003
Total assets	435,414,577	418,330,965
Deferred outflows of resources		
Pension plan deferments	24,225,137	26,036,059
OPEB plan deferments	3,648,573	2,289,536
Total deferred outflows of resources	27,873,710	28,325,595
Total assets and deferred outflows of resources	$ 463,288,287	$ 446,656,560
Liabilities		
Salaries and benefits payable	$ 10,395,480	$ 10,212,355
Accounts and contracts payable	4,149,007	5,244,757
Accrued interest payable	3,934,201	2,952,746
Due to other governmental units	–	204,450
Unearned revenue	1,304,907	1,233,853
Long-term liabilities		
Due within one year	17,204,296	12,288,037
Due in more than one year	299,777,827	320,936,597
Total long-term liabilities	316,982,123	333,224,634
Total liabilities	336,765,718	353,072,795
Deferred inflows of resources		
Bond refunding deferments	6,959,960	–
Property taxes levied for subsequent year	71,912,577	68,963,178
Pension plan deferments	27,212,560	9,523,570
OPEB plan deferments	2,005,931	2,450,866
Total deferred inflows of resources	108,091,028	80,937,614
Net position		
Net investment in capital assets	96,500,226	93,666,891
Restricted for		
Capital asset acquisition	15,527,673	7,674,597
Debt service	–	391,688
Food service	2,301,298	2,052,423
Community service	1,991,027	2,279,953
Other state restrictions	1,528,809	973,052
Unrestricted	(99,417,492)	(94,392,453)
Total net position	18,431,541	12,646,151
Total liabilities, deferred inflows of resources, and net position	$ 463,288,287	$ 446,656,560

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Activities
Year Ended June 30, 2025
(With Partial Comparative Information for the Year Ended June 30, 2024)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	2025 Net (Expense) Revenue and Changes in Net Position: Governmental Activities	2024 Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities					
Administration	$ 4,471,216	$ 75,036	$ –	$ (4,396,180)	$ (4,033,947)
District support services	2,946,222	–	–	(2,946,222)	(3,197,679)
Elementary and secondary regular instruction	71,380,460	1,981,898	326,049	(69,072,513)	(62,745,859)
Vocational education instruction	908,949	–	15,500	(893,449)	(829,754)
Special education instruction	29,406,692	364,880	25,309,448	(3,732,364)	(970,612)
Instructional support services	14,878,286	13,077	–	(14,865,209)	(14,364,956)
Pupil support services	12,720,640	26,265	1,278,046	(11,416,329)	(11,825,817)
Sites and buildings	22,225,698	623,542	–	(21,602,156)	(25,485,808)
Fiscal and other fixed cost programs	1,070,701	–	–	(1,070,701)	(769,105)
Food service	4,878,031	945,936	4,043,912	111,817	811,488
Community service	13,764,518	11,116,631	963,950	(1,683,937)	(942,241)
Interest and fiscal charges	7,333,431	–	–	(7,333,431)	(5,801,049)
Total governmental activities	$ 185,984,844	$ 15,147,265	$ 31,936,905	(138,900,674)	(130,155,339)
General revenues					
Taxes					
Property taxes, levied for general purposes				57,043,160	53,420,175
Property taxes, levied for community service				1,400,734	1,233,018
Property taxes, levied for debt service				14,696,539	14,278,681
General grants and aids				80,165,375	75,154,203
Other general revenues				2,426,385	2,193,796
Investment earnings				4,114,241	2,942,688
Total general revenues				159,846,434	149,222,561
Change in net position				20,945,760	19,067,222
Net position – beginning, as previously reported				12,646,151	(6,421,071)
Change in accounting principle				(15,160,370)	–
Net position – beginning, as restated				(2,514,219)	(6,421,071)
Net position – ending				$ 18,431,541	$ 12,646,151

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 273

Balance Sheet
Governmental Funds
as of June 30, 2025
(With Partial Comparative Information as of June 30, 2024)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total Governmental Funds 2025	Total Governmental Funds 2024
Assets						
Cash and temporary investments	$ 57,019,178	$ 9,523,310	$ 12,543,606	$ 6,524,174	$ 85,610,268	$ 74,347,253
Receivables						
Current taxes	28,311,079	–	8,973,279	769,958	38,054,316	36,124,805
Delinquent taxes	230,186	–	62,950	5,765	298,901	375,033
Accounts and interest	669,055	64,010	64,010	249,298	1,046,373	421,335
Due from other governmental units	15,504,075	–	–	122,539	15,626,614	12,134,629
Inventory	23,064	–	–	98,439	121,503	137,030
Prepaid items	32,484	–	–	9,824	42,308	6,559
Total assets	$ 101,789,121	$ 9,587,320	$ 21,643,845	$ 7,779,997	$ 140,800,283	$ 123,546,644
Liabilities						
Salaries and benefits payable	$ 9,955,320	$ –	$ –	$ 440,160	$ 10,395,480	$ 10,212,355
Accounts and contracts payable	2,643,859	1,229,454	–	227,494	4,100,807	5,182,859
Due to other governmental units	–	–	–	–	–	204,450
Unearned revenue	21,705	–	–	1,283,202	1,304,907	1,233,853
Total liabilities	12,620,884	1,229,454	–	1,950,856	15,801,194	16,833,517
Deferred inflows of resources						
Property taxes levied for subsequent year	52,465,603	–	17,910,158	1,536,816	71,912,577	68,963,178
Unavailable revenue – delinquent taxes	230,547	–	62,397	5,713	298,657	255,930
Total deferred inflows of resources	52,696,150	–	17,972,555	1,542,529	72,211,234	69,219,108
Fund balances						
Nonspendable	55,548	–	–	108,263	163,811	143,589
Restricted	9,575,766	8,357,866	3,671,290	4,178,349	25,783,271	17,019,245
Committed	2,547,132	–	–	–	2,547,132	2,484,388
Assigned	13,018,923	–	–	–	13,018,923	8,644,524
Unassigned	11,274,718	–	–	–	11,274,718	9,202,273
Total fund balances	36,472,087	8,357,866	3,671,290	4,286,612	52,787,855	37,494,019
Total liabilities, deferred inflows of resources, and fund balances	$ 101,789,121	$ 9,587,320	$ 21,643,845	$ 7,779,997	$ 140,800,283	$ 123,546,644

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 273

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
as of June 30, 2025
(With Partial Comparative Information as of June 30, 2024)

	2025	2024
Total fund balances – governmental funds	$ 52,787,855	$ 37,494,019
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	510,136,722	495,284,179
Accumulated depreciation	(215,961,589)	(201,029,763)
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	(166,745,000)	(174,620,000)
Certificates of participation payable	(13,340,000)	(14,170,000)
Unamortized premiums	(10,539,610)	(11,489,776)
Financed purchases payable	(967,487)	(1,188,895)
Compensated absences payable	(15,514,405)	(287,013)
Net/total pension liabilities	(88,683,711)	(111,919,112)
Total OPEB liability	(21,191,910)	(19,549,838)
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.	390,961	468,007
Accrued interest payable on long-term debt is included in net position, but is excluded from fund balances until due and payable.	(3,934,201)	(2,952,746)
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	24,225,137	26,036,059
Deferred outflows of resources – OPEB plan deferments	3,648,573	2,289,536
Deferred inflows of resources – bond refunding deferments	(6,959,960)	–
Deferred inflows of resources – pension plan deferments	(27,212,560)	(9,523,570)
Deferred inflows of resources – OPEB plan deferments	(2,005,931)	(2,450,866)
Deferred inflows of resources – unavailable revenue – delinquent taxes	298,657	255,930
Total net position – governmental activities	$ 18,431,541	$ 12,646,151

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Revenue, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2025
(With Partial Comparative Information for the Year Ended June 30, 2024)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total Governmental Funds 2025	Total Governmental Funds 2024
Revenue						
Local sources						
Property taxes	$ 56,996,149	$ –	$ 14,701,356	$ 1,400,201	$ 73,097,706	$ 69,126,109
Investment earnings	2,129,205	357,247	1,336,245	279,519	4,102,216	2,886,505
Other	5,497,822	–	–	12,062,567	17,560,389	16,050,337
State sources	102,424,224	–	–	3,578,210	106,002,434	100,794,568
Federal sources	2,601,182	–	–	1,429,652	4,030,834	4,048,494
Total revenue	169,648,582	357,247	16,037,601	18,750,149	204,793,579	192,906,013
Expenditures						
Current						
Administration	4,391,044	–	–	–	4,391,044	4,481,162
District support services	2,994,926	–	–	–	2,994,926	3,105,578
Elementary and secondary regular instruction	68,913,216	–	–	–	68,913,216	66,145,066
Vocational education instruction	832,413	–	–	–	832,413	772,098
Special education instruction	29,649,463	–	–	–	29,649,463	26,619,424
Instructional support services	14,421,651	–	–	–	14,421,651	14,491,843
Pupil support services	14,463,348	–	–	–	14,463,348	13,382,500
Sites and buildings	16,705,411	–	–	–	16,705,411	18,499,326
Fiscal and other fixed cost programs	1,070,701	–	–	–	1,070,701	769,105
Food service	–	–	–	4,811,731	4,811,731	4,008,130
Community service	–	–	–	13,681,596	13,681,596	11,517,447
Capital outlay	–	8,011,508	–	297,406	8,308,914	18,197,295
Debt service						
Principal	1,051,408	–	7,895,000	–	8,946,408	8,469,693
Interest and fiscal charges	679,928	33,883	7,277,405	–	7,991,216	8,204,911
Total expenditures	155,173,509	8,045,391	15,172,405	18,790,733	197,182,038	198,663,578
Excess (deficiency) of revenue over expenditures	14,475,073	(7,688,144)	865,196	(40,584)	7,611,541	(5,757,565)
Other financing sources (uses)						
Insurance recoveries	13,261	–	–	–	13,261	17,638
Debt issued	1,365,000	5,886,678	43,322	–	7,295,000	–
Refunding debt issued	–	–	92,250,000	–	92,250,000	–
Premium on debt issued	146,611	741,871	6,760,552	–	7,649,034	–
Payment on refunded debt	–	–	(99,525,000)	–	(99,525,000)	–
Transfers in	–	6,137,378	–	–	6,137,378	4,774,549
Transfers (out)	(6,137,378)	–	–	–	(6,137,378)	(4,774,549)
Total other financing sources (uses)	(4,612,506)	12,765,927	(471,126)	–	7,682,295	17,638
Net change in fund balances	9,862,567	5,077,783	394,070	(40,584)	15,293,836	(5,739,927)
Fund balances						
Beginning of year	26,609,520	3,280,083	3,277,220	4,327,196	37,494,019	43,233,946
End of year	$ 36,472,087	$ 8,357,866	$ 3,671,290	$ 4,286,612	$ 52,787,855	$ 37,494,019

See notes to basic financial statements

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, 2025
(With Partial Comparative Information for the Year Ended June 30, 2024)

	2025	2024
Total net change in fund balances – governmental funds	$ 15,293,836	$ (5,739,927)
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	14,852,543	22,200,167
Depreciation expense	(14,931,826)	(14,886,162)
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.	(77,046)	(17,394)
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 and bonds	(99,545,000)	–
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	108,250,000	8,165,000
Financed purchases payable	221,408	304,693
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.	(981,455)	346,431
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.	950,166	1,517,460
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.		
Compensated absences payable	(67,022)	224,949
Net/total pension liabilities	23,235,401	5,102,868
Total OPEB liability	(1,642,072)	111,631
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	(1,810,922)	(8,730,794)
Deferred outflows of resources – OPEB plan deferments	1,359,037	(122,042)
Deferred inflows of resources – bond refunding deferments	(6,959,960)	539,971
Deferred inflows of resources – pension plan deferments	(17,688,990)	9,901,676
Deferred inflows of resources – OPEB plan deferments	444,935	342,930
Deferred inflows of resources – unavailable revenue – delinquent taxes	42,727	(194,235)
Change in net position – governmental activities	$ 20,945,760	$ 19,067,222

See notes to basic financial statements

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INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
General Fund
Year Ended June 30, 2025

	Budgeted Amounts			Over (Under)
	Original	Final	Actual	Final Budget
Revenue				
Local sources				
Property taxes	$ 56,342,166	$ 56,342,166	$ 56,996,149	$ 653,983
Investment earnings	1,070,820	1,494,970	2,129,205	634,235
Other	2,350,434	2,400,455	5,497,822	3,097,367
State sources	99,080,008	101,061,195	102,424,224	1,363,029
Federal sources	1,990,416	2,084,618	2,601,182	516,564
Total revenue	160,833,844	163,383,404	169,648,582	6,265,178
Expenditures				
Current				
Administration	4,236,526	4,577,785	4,391,044	(186,741)
District support services	3,073,469	3,366,278	2,994,926	(371,352)
Elementary and secondary regular instruction	68,999,782	68,390,919	68,913,216	522,297
Vocational education instruction	517,834	532,634	832,413	299,779
Special education instruction	28,010,174	28,729,275	29,649,463	920,188
Instructional support services	15,072,664	16,061,813	14,421,651	(1,640,162)
Pupil support services	12,487,057	13,422,642	14,463,348	1,040,706
Sites and buildings	15,593,440	15,898,549	16,705,411	806,862
Fiscal and other fixed cost programs	1,008,480	1,008,480	1,070,701	62,221
Debt service				
Principal	1,051,408	1,051,408	1,051,408	–
Interest and fiscal charges	706,358	706,358	679,928	(26,430)
Total expenditures	150,757,192	153,746,141	155,173,509	1,427,368
Excess of revenue over expenditures	10,076,652	9,637,263	14,475,073	4,837,810
Other financing sources (uses)				
Insurance recoveries	–	–	13,261	13,261
Debt issued	–	1,365,000	1,365,000	–
Premium on debt issued	–	146,610	146,611	1
Transfers (out)	(7,604,875)	(7,604,875)	(6,137,378)	1,467,497
Total other financing sources (uses)	(7,604,875)	(6,093,265)	(4,612,506)	1,480,759
Net change in fund balances	$ 2,471,777	$ 3,543,998	9,862,567	$ 6,318,569
Fund balances				
Beginning of year			26,609,520	
End of year			$ 36,472,087	

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Net Position
Proprietary Fund
Internal Service Fund
as of June 30, 2025
(With Partial Comparative Information as of June 30, 2024)

	2025	2024
Assets		
Current assets		
Cash and temporary investments	$ 426,986	$ 517,809
Receivables		
Accounts and interest	12,175	12,096
Total assets	439,161	529,905
Liabilities		
Current liabilities		
Accounts and contracts payable	48,200	61,898
Net position		
Unrestricted	$ 390,961	$ 468,007

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Revenue, Expenses, and Changes in Fund Net Position
Proprietary Fund
Internal Service Fund
Year Ended June 30, 2025
(With Partial Comparative Information for the Year Ended June 30, 2024)

	2025	2024
Operating revenue		
Charges for services	$ 874,436	$ 859,981
Operating expenses		
Dental claims and expenses	963,507	933,558
Operating income (loss)	(89,071)	(73,577)
Nonoperating revenue		
Investment earnings	12,025	56,183
Change in net position	(77,046)	(17,394)
Net position		
Beginning of year	468,007	485,401
End of year	$ 390,961	$ 468,007

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Cash Flows
Proprietary Fund
Internal Service Fund
Year Ended June 30, 2025
(With Partial Comparative Information for the Year Ended June 30, 2024)

	2025	2024
Cash flows from operating activities		
Contributions from governmental funds	$ 874,357	$ 860,158
Dental claims and other expense payments	(977,205)	(921,281)
Net cash flows from operating activities	(102,848)	(61,123)
Cash flows from investing activities		
Investment income received	12,025	56,183
Net change in cash and cash equivalents	(90,823)	(4,940)
Cash and temporary investments		
Beginning of year	517,809	522,749
End of year	$ 426,986	$ 517,809
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	$ (89,071)	$ (73,577)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities		
Changes in assets and liabilities		
Accounts receivable	(79)	177
Accounts and contracts payable	(13,698)	12,277
Net cash flows from operating activities	$ (102,848)	$ (61,123)

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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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 activities column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. 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.

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. The School Board must approve expenditures exceeding budget at the fund level by resolution or through the disbursement approval process. Budgeted expenditure appropriations lapse at year-end. Actual expenditures for the fiscal year ended June 30, 2025 exceeded budgeted expenditures by $1,427,368 in the General Fund, by $6,058 in the Food Service Special Revenue Fund, and by $817,304 in the Community Service Special Revenue 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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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	$	14,795,217
Due from other governmental units		831,397
Total due from other governmental units	$	15,626,614

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. Interfund Transfers

The General Fund transferred $6,137,378 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.

K. 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.

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the “tax shift,” which periodically changes the District’s recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year’s levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. Currently, the mandated tax shift recognizes $4,041,739 of the property tax levy collectible in 2025 as revenue to the District in fiscal year 2024–2025. The remaining portion of the taxes collectible in 2025 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. 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. Groups of similar assets acquired at or near the same time for a single objective, with individual acquisition costs below this threshold, are also capitalized if the cost of the assets are considered significant in the aggregate. 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.

M. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. If material, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums or discounts on debt issuances are reported as other financing sources or uses, respectively.

N. Compensated Absences

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid to the employee or to an employee flex spending account) during or upon separation from employment.

Under the terms of certain collectively bargained contracts, eligible employees accrue vacation and sick leave at varying rates, portions of which may be carried over to future years. Employees are generally paid for unused vacation upon termination. Some employee bargaining groups are eligible to be compensated for unused sick leave upon termination subject to certain conditions. Compensated absences are accrued when incurred in the government-wide financial statements. Compensated absences are accrued in the governmental fund financial statements only to the extent they have been used or otherwise matured prior to year-end, due to employee termination or similar circumstances. The liability for compensated absences includes salary-related benefits, where applicable.

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 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.

   Changes in the balance of dental claim liabilities were as follows:

Fiscal Year Ended June 30,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2024	$ 49,621	$ 933,558	$ 921,281	$ 61,898
2025	$ 61,898	$ 963,507	$ 977,205	$ 48,200

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. 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)

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	$ 294,175,133
Outstanding debt related to capital assets	(198,552,057)
Unspent proceeds from capital-related debt	877,150
Net investment in capital assets	$ 96,500,226

- **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. 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.

U. 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, 2024, 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.

V. Change in Accounting Principle

During the year ended June 30, 2025, the District implemented GASB Statement No. 101, *Compensated Absences.* This statement provided new guidance on accounting and reporting for compensated absences. Implementation of this new guidance resulted in the restatement of beginning net position for the cumulative effect of this change. In the government-wide financial statement, beginning net position was reduced by $15,160,370. Certain amounts necessary to fully restate fiscal year 2024 financial information are not determinable; therefore, prior year comparative amounts have not been restated. See Note 4 of the notes to basic financial statements for additional details on this change.

NOTE 2 – CASH AND INVESTMENTS

A. Components of Cash and Investments

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

Deposits	$	13,924,946
Investments		72,112,308
Cash and temporary investments	$	86,037,254

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 $13,826,906, which were fully covered by federal deposit insurance or collateral held by the District's agent in the District's name.

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: Less Than 1 Year	Interest Rate Risk – Maturity Duration in Years: 1 to 5	Total
Negotiable certificates of deposits	Not Rated		Level 2	$ 979,359	$ 1,242,586	$ 2,221,945
U.S. treasuries	Not Rated		Level 2	$ 1,251,396	$ 8,180,254	9,431,650
Investment pools/mutual funds						
Federated Institutional Tax-Free	AAA	S&P	Level 2	No Maturity Date		956,963
MSDLAF Liquid Class	AAA	S&P	Amortized Cost	No Maturity Date		20,413,316
MSDLAF MAX Class	AAA	S&P	Amortized Cost	No Maturity Date		588,046
MNTrust Investment Shares Portfolio	AAA	S&P	Amortized Cost	No Maturity Date		19,003,653
MNTrust Term Series Flex	Not Rated		Amortized Cost	No Maturity Date		4,496,735
MNTrust Term Series II	AAA	Fitch	Amortized Cost	$ 2,000,000	$ –	2,000,000
MNTrust Term Series	Not Rated		Amortized Cost	$ 9,500,000	$ 3,500,000	13,000,000
Total investments						$ 72,112,308

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

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. Investments in these 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 Term Series are intended to be held until maturity. A participant's withdrawal prior to maturity will require 7-days' notice of redemption and will likely carry a penalty which could be substantial in that it would be intended to allow the Term Series Portfolio to recoup any associated penalties, charges, losses or other costs associated with the early redemption of the investments therein. MNTrust Term Series Flex offers weekly liquidity with a 1-day notice of withdrawal.

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	13,117,412	12,397,043	–	(4,404,185)	21,110,270
Total capital assets, not depreciated	18,357,413	12,397,043	–	(4,404,185)	26,350,271
Capital assets, depreciated					
Land improvements	26,335,782	–	–	–	26,335,782
Buildings	422,593,511	–	–	4,404,185	426,997,696
Furniture and equipment	27,997,473	2,455,500	–	–	30,452,973
Total capital assets, depreciated	476,926,766	2,455,500	–	4,404,185	483,786,451
Less accumulated depreciation for					
Land improvements	(11,490,174)	(1,200,179)	–	–	(12,690,353)
Buildings	(168,983,002)	(11,896,703)	–	–	(180,879,705)
Furniture and equipment	(20,556,587)	(1,834,944)	–	–	(22,391,531)
Total accumulated depreciation	(201,029,763)	(14,931,826)	–	–	(215,961,589)
Net capital assets, depreciated	275,897,003	(12,476,326)	–	4,404,185	267,824,862
Total capital assets, net	$ 294,254,416	$ (79,283)	$ –	$ –	$ 294,175,133

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

Administration	$ 45,974
Elementary and secondary regular instruction	3,041,728
Vocational education instruction	79,993
Special education instruction	7,066
Instructional support services	626,936
Pupil support services	849,435
Sites and buildings	10,271,625
Community service	9,069
Total depreciation expense	$ 14,931,826

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
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
Alternative facilities refunding bonds	11/05/2020	3.00–4.00%	$ 9,085,000	02/01/2026	4,205,000
Facilities maintenance bonds	05/27/2021	2.00–3.00%	$ 10,585,000	02/01/2031	9,315,000
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	825,000
Facilities maintenance bonds	05/11/2023	5.00%	$ 6,095,000	02/01/2037	6,095,000
Alternative facilities refunding bonds	10/09/2024	3.00–5.00%	$ 5,460,000	02/01/2035	5,460,000
School building refunding bonds	10/09/2024	3.00–5.00%	$ 86,790,000	02/01/2037	86,790,000
Capital notes	10/09/2024	5.00%	$ 1,365,000	02/01/2033	1,365,000
Facilities maintenance bonds	10/09/2024	5.00%	$ 5,930,000	02/01/2033	5,930,000
Total general obligation notes and bonds payable					$ 166,745,000

These notes and bonds were issued to finance the 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 property tax levies, are dedicated for the retirement of these notes and bonds. The annual debt service levies authorized are equal to 105 percent of the principal and interest due each year and are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

In fiscal 2025, the District issued two refunding bonds, the proceeds of which were used to refund, in advance of their stated maturities, the 2031–2035 maturities of the District's Alternative Facilities Bonds, Series 2014A, and the 2026–2037 maturities of the Districts School Building Bonds, Series 2015A. The total outstanding principal refunded was $99,525,000, which reduced future debt service payments by $8,004,830 and resulted in a present value economic gain of $6,464,035.

B. Certificates of Participation Payable

Issue	Issue Date	Interest Rate	Face/Par Value	Maturity	Outstanding
2011C Certificates of Participation	11/17/2011	2.00–3.75%	$ 1,615,000	04/01/2027	$ 265,000
2022A Certificates of Participation	11/09/2022	4.00–5.00%	$ 14,200,000	04/01/2038	13,075,000
					$ 13,340,000

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	$ 712,529
School buses	08/15/2021	2.40%	$ 259,328	09/15/2028	131,877
Copier	12/25/2022	5.20%	$ 209,820	01/25/2029	123,081
Total financed purchases payable					$ 967,487

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
2026	$ 10,020,000	$ 7,599,504	$ 870,000	$ 625,875	$ 229,304	$ 32,961
2027	12,485,000	6,172,900	915,000	584,163	237,491	24,774
2028	13,655,000	5,629,750	815,000	540,100	245,980	16,285
2029	15,715,000	5,015,750	855,000	499,350	254,712	7,554
2030	16,335,000	4,386,000	900,000	456,600	–	–
2031–2035	75,855,000	12,274,850	5,220,000	1,561,750	–	–
2036–2038	22,680,000	1,056,450	3,765,000	305,200	–	–
	$ 166,745,000	$ 42,135,204	$ 13,340,000	$ 4,573,038	$ 967,487	$ 81,574

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, 2025:

Pension Plans	Net/Total Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
State-wide, multiple-employer – PERA	$ 11,146,778	$ 3,959,274	$ 7,622,799	$ 1,150,234
State-wide, multiple-employer – TRA	63,028,510	16,751,369	18,058,876	5,946,643
Single-employer – District	14,508,423	3,514,494	1,530,885	1,199,257
Total	$ 88,683,711	$ 24,225,137	$ 27,212,560	$ 8,296,134

F. Changes in Long-Term Liabilities

	Beginning of Year	Change in Accounting Principle (1)	Additions	Retirements	End of Year	Due Within One Year
G.O. notes and bonds payable	$ 174,620,000	$ –	$ 99,545,000	$ 107,420,000	$ 166,745,000	$ 10,020,000
Certificates of participation payable	14,170,000	–	–	830,000	13,340,000	870,000
Unamortized premiums	11,489,776	–	7,649,034	8,599,200	10,539,610	–
Financed purchases payable	1,188,895	–	–	221,408	967,487	229,304
Compensated absences payable (2)	287,013	15,160,370	67,022	–	15,514,405	2,777,993
Net/total pension liabilities	111,919,112	–	11,767,531	35,002,932	88,683,711	1,479,972
Total OPEB liability	19,549,838	–	1,665,127	23,055	21,191,910	1,827,027
	$ 333,224,634	$ 15,160,370	$ 120,693,714	$ 152,096,595	$ 316,982,123	$ 17,204,296

(1) Change in accounting principle for implementation of GASB Statement No. 101 as described in Note 1.
(2) Change in compensated absences reported at net.

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, 2025, 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	$ –	$ –	$ 98,439	$ 121,503
Prepaid items	32,484	–	–	9,824	42,308
Total nonspendable	55,548	–	–	108,263	163,811
Restricted					
Student activities	34,534	–	–	–	34,534
Staff development	593,292	–	–	–	593,292
Capital projects levy	331,146	–	–	–	331,146
American Indian education aid	18,927	–	–	–	18,927
Operating capital	7,715,811	–	–	–	7,715,811
Literacy aid	297,781	–	–	–	297,781
READ Act training	12,948	–	–	–	12,948
Medical Assistance	571,327	–	–	–	571,327
LTFM	–	7,397,346	–	–	7,397,346
Building construction	–	960,520	–	–	960,520
Debt service	–	–	3,671,290	–	3,671,290
Food service	–	–	–	2,202,859	2,202,859
Community education	–	–	–	1,539,119	1,539,119
ECFE	–	–	–	294,672	294,672
School readiness	–	–	–	84,646	84,646
Community service	–	–	–	57,053	57,053
Total restricted	9,575,766	8,357,866	3,671,290	4,178,349	25,783,271
Committed					
Cash flow	2,547,132	–	–	–	2,547,132
Assigned					
Donations carryover	1,414,378	–	–	–	1,414,378
Field trip carryover	111,416	–	–	–	111,416
Facility rental operations	971,272	–	–	–	971,272
Literacy and curriculum	1,613,824	–	–	–	1,613,824
OPEB and severance	6,483,033	–	–	–	6,483,033
Underfunded state mandates	2,425,000	–	–	–	2,425,000
Total assigned	13,018,923	–	–	–	13,018,923
Unassigned	11,274,718	–	–	–	11,274,718
Total	$ 36,472,087	$ 8,357,866	$ 3,671,290	$ 4,286,612	$ 52,787,855

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, 2025, the unassigned fund balance of the General Fund was 8.9 percent of budgeted, unassigned expenditures for fiscal 2026.

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. Minnesota Statutes, Chapter 356 defines each plan's financial reporting requirements.

Certain full-time and part-time employees of the District other than teachers are covered by the GERF. Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than $425 in a month, unless the employee meets exclusion criteria.

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 within one year of eligible employment or elect coverage through the Defined Contribution Retirement (DCR) Plan administered by MnSCU. A teacher employed by MnSCU and electing the DCR Plan is not a member of the TRA except for purposes of Social Security coverage.

B. Benefits Provided

1. GERF Benefits

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statutes and can only be modified by the State Legislature. 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. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

The General Employees Plan requires three years of service to vest. 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 General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each additional year. Under the Level formula, General Plan members receive 1.7 percent of the highest average salary for all years of service. For members hired prior to July 1, 1989, a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by 0.25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of 0.25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

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. The 2024 annual increase was 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.

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. TRA members belong to either the Basic or Coordinated Plan.

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.

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

Tier I Benefits

Step-Rate Formula	Percentage per Year
Basic Plan	
First 10 years of service	2.2 %
All years after	2.7 %
Coordinated Plan	
First 10 years if service years are up to July 1, 2006	1.2 %
First 10 years if service years are July 1, 2006 or after	1.4 %
All other years of service if service years are up to July 1, 2006	1.7 %
All other years of service if service years are July 1, 2006 or after	1.9 %

With these provisions:

(a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.

(b) Three percent per year early retirement reduction factor for all years under normal retirement age.

(c) Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

Or

For years of service prior to July 1, 2006, a Level formula of 1.7 percent per year for Coordinated members and 2.7 percent per year for Basic members is applied. For years of service July 1, 2006 and after, a Level formula of 1.9 percent per year for Coordinated members and 2.7 percent per year for Basic members applies. An early retirement reduction is applied to members retiring prior to age 65. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) reduction rate applied.

Tier II Benefits

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. After July 1, 2024, the age will change to not to exceed 65. An early retirement reduction is applied to members retiring before age 66, but will be age 65 after July 1, 2024. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) early retirement reduction rate applied.

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.

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

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 employee and employer contributions. Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2025 and the District was required to contribute 7.50 percent for General Plan members. The District's contributions to the GERF for the year ended June 30, 2025, were $2,029,669. The District's contributions were equal to the required contributions as set by state statutes.

2. TRA Contributions

Per Minnesota Statutes, Chapter 354 sets the rates for employee and employer contributions. Rates for each fiscal year 2025 Coordinated Plan were 7.75 percent for the employee and 8.75 percent for the employer. Basic Plan rates were 11.25 percent for the employee and 12.75 percent for the employer. The District's contributions to the TRA for the plan's fiscal year ended June 30, 2025, were $6,019,326. The District's contributions were equal to the required contributions for each year as set by state statutes.

D. Pension Costs

1. GERF Pension Costs

At June 30, 2025, the District reported a liability of $11,146,778 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 $288,233.

District's proportionate share of the net pension liability	$ 11,146,778
State's proportionate share of the net pension liability associated with the District	288,233
Total	$ 11,435,011

The net pension liability was measured as of June 30, 2024, 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 received by the PERA during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024, relative to the total employer contributions received from all of the PERA's participating employers. The District's proportionate share was 0.3015 percent at the end of the measurement period and 0.3065 percent for the beginning of the period.

For the year ended June 30, 2025, the District recognized pension expense of $1,142,507 for its proportionate share of the GERF's pension expense. The District also recognized an additional $7,727 as pension expense and grant revenue for its proportionate share of the state of Minnesota's pension expense for the annual $16 million contribution.

During the plan year ended June 30, 2024, the state of Minnesota contributed $170.1 million to the General Employees Fund. The state of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the $170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized $512,855 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the state of Minnesota's on-behalf contributions to the General Employees Fund.

At June 30, 2025, the District reported 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	$ 1,050,165	$ –
Changes in actuarial assumptions	52,326	4,269,813
Net difference between projected and actual investment earnings on pension plan investments	–	3,143,899
Changes in proportion	827,114	209,087
District's contributions to the GERF subsequent to the measurement date	2,029,669	–
Total	$ 3,959,274	$ 7,622,799

The $2,029,669 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, 2026. 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
2026	$ (2,937,674)
2027	$ (459,718)
2028	$ (1,441,469)
2029	$ (854,333)

2. TRA Pension Costs

At June 30, 2025, the District reported a liability of $63,028,510 for its proportionate share of the TRA's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. 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 0.9919 percent at the end of the measurement period and 0.9810 percent for the beginning of the period.

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

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

District's proportionate share of the net pension liability	$ 63,028,510
State's proportionate share of the net pension liability associated with the District	4,122,423
Total	$ 67,150,933

For the year ended June 30, 2025, the District recognized pension expense of $5,720,031. It also recognized $226,612 as an increase to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2024, the state of Minnesota contributed $176.0 million to the Fund. The state of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the $176.0 million in direct state aid because of this contribution was not considered to meet the definition of a special funding situation. The District recognized $1,747,396 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the state of Minnesota's on-behalf contributions to the Fund.

At June 30, 2025, the District reported 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	$ 3,000,107	$ 806,857
Changes in actuarial assumptions	6,257,652	7,516,321
Net difference between projected and actual investment earnings on pension plan investments	–	8,582,674
Changes in proportion	1,474,284	1,153,024
District's contributions to the TRA subsequent to the measurement date	6,019,326	–
Total	$ 16,751,369	$ 18,058,876

The $6,019,326 reported as deferred outflows of resources related to pensions resulting from district contributions to the TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2026. 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
2026	$ (3,701,538)
2027	$ 5,810,074
2028	$ (4,622,351)
2029	$ (3,968,314)
2030	$ (844,704)

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 future real rates of return (expected returns, net of pension plan investment expense and inflation) 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 real rates of return by the target asset allocation percentages and by adding expected inflation.

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

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

F. Actuarial Methods and Assumptions

1. GERF

The total pension liability was determined by an actuarial valuation as of June 30, 2024, using the entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7.00 percent. The 7.00 percent assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7.00 percent is within that range.

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 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation.

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

2. TRA

The total pension liability in the July 1, 2024 actuarial valuation was determined using the entry-age normal method and actuarial assumptions, applied to all periods included in the measurement. Key assumptions used in the valuation of the total pension liability are as follows:

Actuarial Assumptions Used in Valuation of Total Pension Liability

Investment rate of return	7.00%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 3.25% after June 30, 2028
Projected salary increase	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Cost of living adjustment	1.00 percent for January 2019 through January 2023, then increasing by 0.10 percent each year up to 1.50 percent annually

Mortality Assumptions Used in Valuation of Total Pension Liability

Pre-Retirement	PubT-2010(A) Employee Mortality Table, male rates set forward one year and female rates unadjusted. Generational projection uses the MP-2021 Scale.
Healthy Retirees	PubT-2010(A) Retiree Mortality Table, male rates set forward one year and female rates unadjusted. Generational projection uses the MP-2021 Scale.
Beneficiaries	Pub-2010(A) Contingent Survivor Mortality Table, male rates set forward one year and female rates unadjusted. Generational projection uses the MP-2021 Scale.
Disabled Retirees	PubNS-2010 Disabled Retiree Mortality Table, male rates set forward one year and female rates unadjusted. Generational projection uses the MP-2021 Scale.

The following changes in plan provisions and actuarial assumptions occurred in 2024:

1. GERF

CHANGES IN PLAN PROVISIONS

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

CHANGES IN ACTUARIAL ASSUMPTIONS

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

The following changes in plan provisions and actuarial assumptions occurred in 2023:

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- Mortality tables were updated for active employees, retirees, disabled retires, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family.
- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15.00 percent to reflect the continued lower than expected observations.

G. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2024 was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

2. TRA

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2024 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. 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.

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 rates disclosed in the preceding paragraphs, 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:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
GERF discount rate	6.00%	7.00%	8.00%
District's proportionate share of the GERF net pension liability	$ 24,346,357	$ 11,146,778	$ 288,920
TRA discount rate	6.00%	7.00%	8.00%
District's proportionate share of the TRA net pension liability	$ 110,996,893	$ 63,028,510	$ 23,549,392

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 https://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; Certain Administrators (Edina Administrative Council); and Teachers, Classified Supervisors, and Edina Professional Association of Support Staff employees hired before certain specified dates. 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 $1,479,972 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	65
Active plan members	781
Total members	846

D. Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial study with a valuation date as of July 1, 2024 and measurement date as of July 1, 2024. The entry-age method and the following actuarial assumptions were applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.10%
20-year municipal bond yield	4.10%
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:

- The discount rate was changed from 3.90 percent to 4.10 percent.

The following changes in plan provisions were made since the previous valuation:

- Actively working employees from the following contract groups are no longer eligible:
  - Superintendent's Advisory Council,
  - Controller, Director of Buildings and Grounds, Assistant Director of Student Support Services,
  - Teachers hired after October 1, 2023,
  - Confidential/Supervisory/Technical employees hired after August 1, 2025, and
  - Edina Administrative Council employees except for six employees named in the contract.

E. Discount Rate

The discount rate used to measure the total pension liability was 4.10 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.

NOTE 7 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

F. Changes in the Total Pension Liability

	Total Pension Liability
Beginning balance	$ 13,786,418
Changes for the year	
Service cost	784,976
Interest	539,181
Assumption changes	(190,750)
Plan changes	(201,995)
Differences between expected and actual experience	1,297,470
Benefit payments	(1,506,877)
Total net changes	722,005
Ending balance	$ 14,508,423

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:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
Pension discount rate	3.10%	4.10%	5.10%
Total pension liability	$ 15,459,767	$ 14,508,423	$ 13,597,887

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

The District recognized pension expense of $1,199,257 in the current year, and at year-end reported the following deferred outflows and 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	$ 1,634,871	$ –
Changes in actuarial assumptions	399,651	1,530,885
District's contributions subsequent to the measurement date	1,479,972	–
Total	$ 3,514,494	$ 1,530,885

NOTE 7 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

A total of $1,479,972 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, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense
2026	$ 77,095
2027	$ 77,095
2028	$ 77,095
2029	$ 77,095
2030	$ 77,107
Thereafter	$ 118,150

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 $1,827,027 to finance these benefits in the current year. The District has not established a trust fund to finance these OPEB benefits.

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

C. Membership

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

Retirees and beneficiaries receiving benefits	105
Active plan members	1,203
Total members	1,308

D. Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial study with a valuation date as of July 1, 2024 and measurement date as of July 1, 2024. The entry-age method and the following actuarial assumptions were applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.10%
20-year municipal bond yield	4.10%
Inflation rate	2.50%
Salary increases	Service graded table
Medical trend rate	6.5% grading to 5.00% over 6 years, and then to 4.00% over the next 48 years
Dental trend rate	4.00%

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers), with MP-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:

- The discount rate was changed from 3.90 percent to 4.10 percent.

The following changes in plan provisions were made since the previous valuation:

- Actively working employees from the following contract groups are no longer eligible:
  - Superintendent's Advisory Council,
  - Controller, Director of Buildings and Grounds, Assistant Director of Student Support Services,
  - Teachers hired after October 1, 2023,
  - Confidential/Supervisory/Technical employees hired after August 1, 2025, and
  - Edina Administrative Council employees except for six employees named in the contract.

E. Discount Rate

The discount rate used to measure the total OPEB liability was 4.10 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.

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

F. Changes in the Total OPEB Liability

	Total OPEB Liability
Beginning balance	$ 19,549,838
Changes for the year	
Service cost	1,083,071
Interest	769,916
Assumption changes	101,118
Plan changes	(23,835)
Differences between expected and actual experience	1,511,974
Benefit payments	(1,800,172)
Total net changes	1,642,072
Ending balance	$ 21,191,910

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:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
OPEB discount rate	3.10%	4.10%	5.10%
Total OPEB liability	$ 22,397,004	$ 21,191,910	$ 20,018,003

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:

	1% Decrease in Healthcare Cost Trend Rates	Current Healthcare Cost Trend Rates	1% Increase in Healthcare Cost Trend Rates
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	$ 19,814,357	$ 21,191,910	$ 22,764,342

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

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

The District recognized OPEB expense of $1,665,127 in the current year, and at year-end reported the following deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 1,343,976	$ 799,098
Changes in actuarial assumptions	477,570	1,206,833
District's contributions subsequent to the measurement date	1,827,027	–
Total	$ 3,648,573	$ 2,005,931

A total of $1,827,027 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, 2026. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Pension Expense
2026	$ (164,025)
2027	$ (164,023)
2028	$ (1,271)
2029	$ (54,639)
2030	$ (55,950)
Thereafter	$ 255,523

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.

C. Contract Commitments

The District is committed to a number of contracts awarded for various construction and maintenance projects. The District's commitment for uncompleted work on these contracts at year-end was approximately $8,310,661.

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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, 2025

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
06/30/2016	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%
06/30/2024	06/30/2023	0.3065%	$ 17,139,137	$ 472,393	$ 17,611,530	$ 24,375,775	70.31%	83.10%
06/30/2025	06/30/2024	0.3015%	$ 11,146,778	$ 288,233	$ 11,435,011	$ 25,520,909	43.68%	89.08%

Public Employees Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2025

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
06/30/2016	$ 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%
06/30/2024	$ 1,913,902	$ 1,913,902	$ –	$ 25,520,909	7.50%
06/30/2025	$ 2,029,669	$ 2,029,669	$ –	$ 27,073,632	7.50%

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, 2025

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
06/30/2016	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%
06/30/2024	06/30/2023	0.9810%	$ 80,993,557	$ 5,673,389	$ 86,666,946	$ 62,383,557	129.83%	76.42%
06/30/2025	06/30/2024	0.9919%	$ 63,028,510	$ 4,122,423	$ 67,150,933	$ 65,755,074	95.85%	82.07%

Teachers Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2025

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
06/30/2016	$ 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%
06/30/2024	$ 5,749,941	$ 5,749,941	$ –	$ 65,755,074	8.74%
06/30/2025	$ 6,019,326	$ 6,019,326	$ –	$ 68,867,963	8.74%

INDEPENDENT SCHOOL DISTRICT NO. 273

Pension Benefits Plan
Schedule of Changes in the District's Total
Pension Liability and Related Ratios
Year Ended June 30, 2025

	District Fiscal Year Ended June 30,								
	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total pension liability									
Service cost	$ 706,737	$ 669,633	$ 712,907	$ 784,741	$ 987,492	$ 1,064,687	$ 851,523	$ 863,558	$ 784,976
Interest	326,649	332,966	390,691	448,042	431,916	360,618	325,575	531,985	539,181
Assumption changes	–	(370,946)	(121,816)	334,570	147,110	239,059	(1,519,823)	(73,905)	(190,750)
Plan changes	–	–	74,470	–	(3,674)	–	–	–	(201,995)
Differences between expected and actual experience	–	–	756,667	–	218,511	–	44,945	–	1,297,470
Benefit payments	(794,118)	(762,623)	(567,874)	(581,302)	(696,030)	(834,763)	(1,112,883)	(1,330,135)	(1,506,877)
Net change in total pension liability	239,268	(130,970)	1,245,045	986,051	1,085,325	829,601	(1,410,663)	(8,497)	722,005
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	13,794,915	13,786,418
End of year	$ 11,190,526	$ 11,059,556	$ 12,304,601	$ 13,290,652	$ 14,375,977	$ 15,205,578	$ 13,794,915	$ 13,786,418	$ 14,508,423
Covered-employee payroll	$ 48,516,585	$ 49,972,083	$ 57,844,851	$ 59,580,197	$ 57,275,903	$ 58,997,180	$ 60,503,318	$ 62,318,418	$ 66,740,696
Total pension liability as a percentage of covered-employee payroll	23.07%	22.13%	21.27%	22.31%	25.10%	25.77%	22.80%	22.12%	21.74%

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, 2025

	District Fiscal Year Ended June 30,							
	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB liability								
Service cost	$ 1,168,447	$ 1,082,683	$ 1,187,453	$ 1,316,083	$ 1,416,201	$ 1,042,382	$ 1,057,846	$ 1,083,071
Interest	670,515	697,232	697,658	662,415	531,817	470,833	753,066	769,916
Assumption changes	–	5,718	480,367	108,111	320,867	(1,691,244)	(102,005)	101,118
Plan changes	–	–	–	–	–	–	–	(23,835)
Differences between expected and actual experience	–	(1,470,574)	–	(96,313)	–	(644,262)	–	1,511,974
Benefit payments	(953,365)	(981,707)	(1,005,875)	(1,111,887)	(1,487,642)	(1,779,736)	(1,820,538)	(1,800,172)
Net change in total OPEB liability	885,597	(666,648)	1,359,603	878,409	781,243	(2,602,027)	(111,631)	1,642,072
Total OPEB liability Beginning of year	19,025,292	19,910,889	19,244,241	20,603,844	21,482,253	22,263,496	19,661,469	19,549,838
End of year	$ 19,910,889	$ 19,244,241	$ 20,603,844	$ 21,482,253	$ 22,263,496	$ 19,661,469	$ 19,549,838	$ 21,191,910
Covered-employee payroll	$ 62,990,740	$ 69,887,838	$ 71,984,473	$ 67,776,263	$ 69,809,551	$ 70,329,978	$ 72,439,877	$ 85,437,316
Total OPEB liability as a as a percentage of covered-employee payroll	31.61%	27.54%	28.62%	31.70%	31.89%	27.96%	26.99%	24.80%

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.

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PERA – GENERAL EMPLOYEES RETIREMENT FUND

2024 CHANGES IN PLAN PROVISIONS

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2024 CHANGES IN ACTUARIAL ASSUMPTIONS

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

2023 CHANGES IN PLAN PROVISIONS

- An additional one-time direct state aid contribution of $170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, noncompounding benefit increase of 2.50 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return assumption and single discount rate were changed from 6.50 percent to 7.00 percent.

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.

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

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.

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.

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

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.

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.

TEACHERS RETIREMENT ASSOCIATION (TRA)

2024 CHANGES IN ACTUARIAL ASSUMPTIONS

- Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family of tables.
- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15.00 percent to reflect the continued lower than expected observations.

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- The normal retirement age for active and eligible Tier II members will be 65 effective July 1, 2024.
- The employer contribution rate will increase from 8.75 percent to 9.50 percent on July 1, 2025.
- The employee contribution rate will increase from 7.75 percent to 8.00 percent on July 1, 2025.
- The pension adjustment rate for school districts and the base budgets for MnSCU, Perpich Center for Arts Education, and Minnesota academies will increase to reflect the 0.75 percent employer contribution rate increase.

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.

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

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.

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.

PENSION BENEFITS PLAN

2024 CHANGES IN PLAN PROVISIONS

- Actively working employees from the following contract groups are no longer eligible:
  - Superintendent's Advisory Council,
  - Controller, Director of Buildings and Grounds, Assistant Director of Student Support Services,
  - Teachers hired after October 1, 2023,
  - Confidential/Supervisory/Technical employees hired after August 1, 2025, and
  - Edina Administrative Council employees except for six employees named in the contract.

2024 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.90 percent to 4.10 percent.

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.80 percent to 3.90 percent.

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.

PENSION BENEFITS PLAN (CONTINUED)

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.

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.

OTHER POST-EMPLOYMENT BENEFITS PLAN

2024 CHANGES IN PLAN PROVISIONS

- Actively working employees from the following contract groups are no longer eligible:
    - Superintendent's Advisory Council,
    - Controller, Director of Buildings and Grounds, Assistant Director of Student Support Services,
    - Teachers hired after October 1, 2023,
    - Confidential/Supervisory/Technical employees hired after August 1, 2025, and
    - Edina Administrative Council employees except for six employees named in the contract.

2024 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.90 percent to 4.10 percent.

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.80 percent to 3.90 percent.

OTHER POST-EMPLOYMENT BENEFITS PLAN (CONTINUED)

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.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS (CONTINUED)

- 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, 2025

	Special Revenue Funds		
	Food Service	Community Service	Total
Assets			
Cash and temporary investments	$ 2,219,544	$ 4,304,630	$ 6,524,174
Receivables			
Current taxes	–	769,958	769,958
Delinquent taxes	–	5,765	5,765
Accounts and interest	205,573	43,725	249,298
Due from other governmental units	–	122,539	122,539
Inventory	98,439	–	98,439
Prepaid Items	–	9,824	9,824
Total assets	$ 2,523,556	$ 5,256,441	$ 7,779,997
Liabilities			
Salaries and benefits payable	$ 12,997	$ 427,163	$ 440,160
Accounts and contracts payable	28,289	199,205	227,494
Unearned revenue	180,972	1,102,230	1,283,202
Total liabilities	222,258	1,728,598	1,950,856
Deferred inflows of resources			
Property taxes levied for subsequent year	–	1,536,816	1,536,816
Deferred revenue – delinquent taxes	–	5,713	5,713
Total deferred inflows of resources	–	1,542,529	1,542,529
Fund balances			
Nonspendable	98,439	9,824	108,263
Restricted	2,202,859	1,975,490	4,178,349
Total fund balances	2,301,298	1,985,314	4,286,612
Total liabilities, deferred inflows of resources, and fund balances	$ 2,523,556	$ 5,256,441	$ 7,779,997

INDEPENDENT SCHOOL DISTRICT NO. 273

Nonmajor Governmental Funds
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2025

	Special Revenue Funds		
	Food Service	Community Service	Total
Revenue			
Local sources			
Property taxes	$ –	$ 1,400,201	$ 1,400,201
Investment earnings	137,058	142,461	279,519
Other	945,936	11,116,631	12,062,567
State sources	2,614,260	963,950	3,578,210
Federal sources	1,429,652	–	1,429,652
Total revenue	5,126,906	13,623,243	18,750,149
Expenditures			
Current			
Food service	4,811,731	–	4,811,731
Community service	–	13,681,596	13,681,596
Capital outlay	66,300	231,106	297,406
Total expenditures	4,878,031	13,912,702	18,790,733
Net change in fund balances	248,875	(289,459)	(40,584)
Fund balances			
Beginning of year	2,052,423	2,274,773	4,327,196
End of year	$ 2,301,298	$ 1,985,314	$ 4,286,612

INDEPENDENT SCHOOL DISTRICT NO. 273

General Fund
Comparative Balance Sheet
as of June 30, 2025 and 2024

	2025	2024
Assets		
Cash and temporary investments	$ 57,019,178	$ 51,854,157
Receivables		
Current taxes	28,311,079	28,104,535
Delinquent taxes	230,186	284,267
Accounts and interest	669,055	346,744
Due from other governmental units	15,504,075	12,047,954
Inventory	23,064	23,064
Prepaid items	32,484	6,559
Total assets	$ 101,789,121	$ 92,667,280
Liabilities		
Salaries and benefits payable	$ 9,955,320	$ 10,077,773
Accounts and contracts payable	2,643,859	2,891,394
Unearned revenue	21,705	21,385
Total liabilities	12,620,884	12,990,552
Deferred inflows of resources		
Property taxes levied for subsequent year	52,465,603	52,883,672
Unavailable revenue – delinquent taxes	230,547	183,536
Total deferred inflows of resources	52,696,150	53,067,208
Fund balances		
Nonspendable for inventory	23,064	23,064
Nonspendable for prepaids	32,484	6,559
Restricted for student activities	34,534	34,583
Restricted for staff development	593,292	582,764
Restricted for capital projects levy	331,146	67,931
Restricted American Indian education aid	18,927	37,243
Restricted for operating capital	7,715,811	5,207,729
Restricted for literacy aid	297,781	–
Restricted for READ Act training	12,948	–
Restricted for Medical Assistance	571,327	318,462
Committed for cash flow	2,547,132	2,484,388
Assigned for donations carryover	1,414,378	1,872,667
Assigned for field trip carryover	111,416	–
Assigned for facility rental operations	971,272	–
Assigned for literacy and curriculum	1,613,824	863,824
Assigned for OPEB and severance	6,483,033	4,983,033
Assigned for underfunded state mandates	2,425,000	925,000
Unassigned	11,274,718	9,202,273
Total fund balances	36,472,087	26,609,520
Total liabilities, deferred inflows of resources, and fund balances	$ 101,789,121	$ 92,667,280

INDEPENDENT SCHOOL DISTRICT NO. 273

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 56,342,166	$ 56,996,149	$ 653,983	$ 53,561,813
Investment earnings	1,494,970	2,129,205	634,235	2,217,384
Other	2,400,455	5,497,822	3,097,367	5,111,698
State sources	101,061,195	102,424,224	1,363,029	97,586,832
Federal sources	2,084,618	2,601,182	516,564	2,413,802
Total revenue	163,383,404	169,648,582	6,265,178	160,891,529
Expenditures				
Current				
Administration	4,577,785	4,391,044	(186,741)	4,481,162
District support services	3,366,278	2,994,926	(371,352)	3,105,578
Elementary and secondary regular instruction	68,390,919	68,913,216	522,297	66,145,066
Vocational education instruction	532,634	832,413	299,779	772,098
Special education instruction	28,729,275	29,649,463	920,188	26,619,424
Instructional support services	16,061,813	14,421,651	(1,640,162)	14,491,843
Pupil support services	13,422,642	14,463,348	1,040,706	13,382,500
Sites and buildings	15,898,549	16,705,411	806,862	18,499,326
Fiscal and other fixed cost programs	1,008,480	1,070,701	62,221	769,105
Debt service				
Principal	1,051,408	1,051,408	–	844,693
Interest and fiscal charges	706,358	679,928	(26,430)	1,005,888
Total expenditures	153,746,141	155,173,509	1,427,368	150,116,683
Excess of revenue over expenditures	9,637,263	14,475,073	4,837,810	10,774,846
Other financing sources (uses)				
Insurance recoveries	–	13,261	13,261	17,638
Debt issued	1,365,000	1,365,000	–	–
Premium on debt issued	146,610	146,611	1	–
Transfers (out)	(7,604,875)	(6,137,378)	1,467,497	(4,774,549)
Total other financing sources (uses)	(6,093,265)	(4,612,506)	1,480,759	(4,756,911)
Net change in fund balances	$ 3,543,998	9,862,567	$ 6,318,569	6,017,935
Fund balances				
Beginning of year		26,609,520		20,591,585
End of year		$ 36,472,087		$ 26,609,520

INDEPENDENT SCHOOL DISTRICT NO. 273

Food Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2025 and 2024

	2025	2024
Assets		
Cash and temporary investments	$ 2,219,544	$ 2,101,771
Receivables		
Accounts and interest	205,573	11,323
Due from other governmental units	–	6,394
Inventory	98,439	113,966
Total assets	$ 2,523,556	$ 2,233,454
Liabilities		
Salaries and benefits payable	$ 12,997	$ –
Accounts and contracts payable	28,289	43,914
Unearned revenue	180,972	137,117
Total liabilities	222,258	181,031
Fund balances		
Nonspendable for inventory	98,439	113,966
Restricted for food service	2,202,859	1,938,457
Total fund balances	2,301,298	2,052,423
Total liabilities and fund balances	$ 2,523,556	$ 2,233,454

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, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 73,950	$ 137,058	$ 63,108	$ 65,213
Other – primarily meal sales	897,720	945,936	48,216	800,504
State sources	2,351,543	2,614,260	262,717	2,435,453
Federal sources	1,777,001	1,429,652	(347,349)	1,634,692
Total revenue	5,100,214	5,126,906	26,692	4,935,862
Expenditures				
Current				
Salaries	–	404,050	404,050	–
Employee benefits	–	98,769	98,769	–
Purchased services	4,421,973	3,966,255	(455,718)	3,363,398
Supplies and materials	350,000	334,368	(15,632)	636,157
Other expenditures	–	8,289	8,289	8,575
Capital outlay	100,000	66,300	(33,700)	41,328
Total expenditures	4,871,973	4,878,031	6,058	4,049,458
Net change in fund balances	$ 228,241	248,875	$ 20,634	886,404
Fund balances				
Beginning of year		2,052,423		1,166,019
End of year		$ 2,301,298		$ 2,052,423

INDEPENDENT SCHOOL DISTRICT NO. 273

Community Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2025 and 2024

	2025	2024
Assets		
Cash and temporary investments	$ 4,304,630	$ 4,255,727
Receivables		
Current taxes	769,958	697,894
Delinquent taxes	5,765	6,762
Accounts and interest	43,725	40,623
Due from other governmental units	122,539	80,281
Prepaid items	9,824	–
Total assets	$ 5,256,441	$ 5,081,287
Liabilities		
Salaries and benefits payable	$ 427,163	$ 134,582
Accounts and contracts payable	199,205	192,197
Unearned revenue	1,102,230	1,075,351
Total liabilities	1,728,598	1,402,130
Deferred inflows of resources		
Property taxes levied for subsequent year	1,536,816	1,399,204
Unavailable revenue – delinquent taxes	5,713	5,180
Total deferred inflows of resources	1,542,529	1,404,384
Fund balances		
Nonspendable for prepaids	9,824	–
Restricted for community education	1,539,119	1,736,480
Restricted for early childhood family education	294,672	300,629
Restricted for school readiness	84,646	93,538
Restricted for community service	57,053	144,126
Total fund balances	1,985,314	2,274,773
Total liabilities, deferred inflows of resources, and fund balances	$ 5,256,441	$ 5,081,287

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, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 1,397,326	$ 1,400,201	$ 2,875	$ 1,236,358
Investment earnings	30,980	142,461	111,481	155,903
Other – primarily tuition and fees	11,077,810	11,116,631	38,821	10,138,135
State sources	789,963	963,950	173,987	772,283
Total revenue	13,296,079	13,623,243	327,164	12,302,679
Expenditures				
Current				
Salaries	7,866,376	8,288,329	421,953	7,003,701
Employee benefits	1,654,389	1,941,496	287,107	1,502,908
Purchased services	2,684,995	2,746,868	61,873	2,288,746
Supplies and materials	645,838	665,179	19,341	571,194
Other expenditures	40,300	39,724	(576)	150,898
Capital outlay	203,500	231,106	27,606	220,583
Total expenditures	13,095,398	13,912,702	817,304	11,738,030
Net change in fund balances	$ 200,681	(289,459)	$ (490,140)	564,649
Fund balances				
Beginning of year		2,274,773		1,710,124
End of year		$ 1,985,314		$ 2,274,773

INDEPENDENT SCHOOL DISTRICT NO. 273

Capital Projects – Building Construction Fund
Comparative Balance Sheet
as of June 30, 2025 and 2024

	2025	2024
Assets		
Cash and temporary investments	$ 9,523,310	$ 5,517,242
Receivables		
Accounts and interest	64,010	22,645
Total assets	$ 9,587,320	$ 5,539,887
Liabilities		
Accounts and contracts payable	$ 1,229,454	$ 2,055,354
Due to other governmental units	–	204,450
Total liabilities	1,229,454	2,259,804
Fund balances		
Restricted for long-term facilities maintenance	7,397,346	2,347,798
Restricted for building construction	960,520	932,285
Total fund balances	8,357,866	3,280,083
Total liabilities and fund balances	$ 9,587,320	$ 5,539,887

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, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 489,362	$ 357,247	$ (132,115)	$ 333,055
Expenditures				
Capital outlay				
Salaries	–	4,709	4,709	3,486
Employee benefits	–	804	804	660
Purchased services	33,883	35,450	1,567	678,974
Capital expenditures	9,560,259	7,970,545	(1,589,714)	17,252,264
Debt service				
Interest and fiscal charges	–	33,883	33,883	204,450
Total expenditures	9,594,142	8,045,391	(1,548,751)	18,139,834
Excess (deficiency) of revenue over expenditures	(9,104,780)	(7,688,144)	1,416,636	(17,806,779)
Other financing sources				
Debt issued	5,886,678	5,886,678	–	–
Premium on debt issued	741,871	741,871	–	–
Transfers in	7,604,875	6,137,378	(1,467,497)	4,774,549
Total other financing sources	14,233,424	12,765,927	(1,467,497)	4,774,549
Net change in fund balances	$ 5,128,644	5,077,783	$ (50,861)	(13,032,230)
Fund balances				
Beginning of year		3,280,083		16,312,313
End of year		$ 8,357,866		$ 3,280,083

INDEPENDENT SCHOOL DISTRICT NO. 273

Debt Service Fund
Comparative Balance Sheet
as of June 30, 2025 and 2024

	2025	2024
Assets		
Cash and temporary investments	$ 12,543,606	$ 10,618,356
Receivables		
Current taxes	8,973,279	7,322,376
Delinquent taxes	62,950	84,004
Accounts and interest	64,010	–
Total assets	$ 21,643,845	$ 18,024,736
Deferred inflows of resources		
Property taxes levied for subsequent year	$ 17,910,158	$ 14,680,302
Unavailable revenue – delinquent taxes	62,397	67,214
Total deferred inflows of resources	17,972,555	14,747,516
Fund balances		
Restricted for debt service	3,671,290	3,277,220
Total deferred inflows of resources and fund balances	$ 21,643,845	$ 18,024,736

INDEPENDENT SCHOOL DISTRICT NO. 273

Debt Service Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 14,677,524	$ 14,701,356	$ 23,832	$ 14,327,938
Investment earnings	1,279,613	1,336,245	56,632	114,950
Total revenue	15,957,137	16,037,601	80,464	14,442,888
Expenditures				
Debt service				
Principal	7,797,906	7,895,000	97,094	7,625,000
Interest	6,631,771	6,658,742	26,971	6,982,785
Fiscal charges and other	742,728	618,663	(124,065)	11,788
Total expenditures	15,172,405	15,172,405	–	14,619,573
Excess (deficiency) of revenue over expenditures	784,732	865,196	80,464	(176,685)
Other financing sources (uses)				
Debt issued	43,322	43,322	–	–
Refunding debt issued	92,250,000	92,250,000	–	–
Premium on debt issued	6,760,552	6,760,552	–	–
Payment on refunded debt	(99,525,000)	(99,525,000)	–	–
Total other financing sources (uses)	(471,126)	(471,126)	–	–
Net change in fund balances	$ 313,606	394,070	$ 80,464	(176,685)
Fund balances				
Beginning of year		3,277,220		3,453,905
End of year		$ 3,671,290		$ 3,277,220

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STATISTICAL SECTION
(UNAUDITED)

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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			
	2016	2017	2018	2019
Governmental activities				
Net investment in capital assets	$ 43,418,286	$ 47,480,908	$ 60,040,219	$ 64,290,068
Restricted	7,970,131	14,242,051	16,131,196	14,352,180
Unrestricted	(63,470,870)	(103,158,513)	(147,642,861)	(120,772,175)
Total governmental activities net position	$ (12,082,453)	$ (41,435,554)	$ (71,471,446)	$ (42,129,927)

Note 1: 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 2: 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.

Note 3: The District implemented GASB Statement No. 101 in fiscal 2025. The District reported a change in accounting principle as a result of implementing this standard that decreased net position by approximately $15.2 million. Prior year amounts have not been restated.

2020	2021	2022	2023	2024	2025
$ 69,414,627	$ 74,779,603	$ 79,307,413	$ 81,404,498	$ 93,666,891	$ 96,500,226
11,777,774	10,673,134	13,096,826	16,384,478	13,371,713	21,348,807
(127,097,824)	(130,386,504)	(126,319,070)	(105,198,186)	(94,392,453)	(99,417,492)
$ (45,905,423)	$ (44,933,767)	$ (33,914,831)	$ (7,409,210)	$ 12,646,151	$ 18,431,541

INDEPENDENT SCHOOL DISTRICT NO. 273

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

	Fiscal Year			
	2016	2017	2018	2019
Governmental activities				
Expenses				
Administration	$ 3,242,345	$ 4,634,672	$ 4,172,107	$ 2,218,112
District support services	3,110,167	3,416,144	3,500,226	2,656,587
Elementary and secondary regular instruction	56,906,604	79,642,160	78,379,255	40,403,099
Vocational education instruction	402,701	296,086	387,560	238,186
Special education instruction	18,732,703	24,859,012	25,379,452	15,671,871
Instructional support services	5,460,656	7,553,915	7,652,292	4,044,870
Pupil support services	8,040,874	9,424,680	11,162,024	10,039,710
Sites and buildings	16,255,995	16,856,606	19,989,575	23,315,175
Fiscal and other fixed cost programs	248,613	319,454	306,141	252,778
Food service	2,727,737	2,770,229	3,289,385	2,922,698
Community service	7,280,463	8,010,769	7,720,547	7,444,575
Interest and fiscal charges	6,657,060	6,188,267	6,232,703	6,186,183
Total governmental activities expenses	129,065,918	163,971,994	168,171,267	115,393,844
Program revenues				
Charges for services				
Administration	48,426	61,368	58,777	33,512
Elementary and secondary regular instruction	904,973	826,065	1,903,654	1,819,367
Special education instruction	208,917	137,973	197,837	202,526
Instructional support services	–	–	–	–
Pupil support services	17,600	17,238	41,207	52,783
Sites and buildings	638,198	523,884	530,950	509,760
Food service	2,260,094	2,148,743	2,239,943	2,238,064
Community service	5,432,708	5,043,246	5,715,389	6,492,272
Operating grants and contributions	15,847,284	14,107,577	14,410,211	16,423,646
Total governmental activities program revenues	25,358,200	22,866,094	25,097,968	27,771,930
Net (expense) revenue	(103,707,718)	(141,105,900)	(143,073,299)	(87,621,914)
General revenues and other changes in net position				
Taxes				
Property taxes, levied for general purposes	23,599,692	30,913,347	30,129,873	33,151,451
Property taxes, levied for community service	1,153,321	1,182,392	1,119,670	1,074,332
Property taxes, levied for capital projects	11,509,597	5,061,998	5,344,774	5,300,000
Property taxes, levied for debt service	6,766,015	14,096,440	15,398,422	15,089,758
General grants and aids	59,099,180	63,759,959	62,441,248	59,507,776
Other general revenues	2,308,284	2,112,923	1,889,515	1,852,396
Investment earnings	735,308	838,354	1,071,750	987,720
Special item	–	–	4,696,546	–
Total general revenues and other changes in net position	105,171,397	117,965,413	122,091,798	116,963,433
Change in net position	$ 1,463,679	$ (23,140,487)	$ (20,981,501)	$ 29,341,519

2020	2021	2022	2023	2024	2025
$ 3,355,426	$ 3,545,896	$ 3,497,178	$ 2,983,756	$ 4,068,950	$ 4,471,216
2,831,412	2,798,389	2,731,193	2,608,472	3,197,679	2,946,222
64,939,467	64,417,805	59,903,266	51,043,329	65,018,895	71,380,460
584,027	435,878	497,732	477,033	829,754	908,949
24,253,131	23,809,800	23,329,243	22,207,149	25,302,918	29,406,692
6,123,950	9,134,634	12,507,297	13,152,951	14,377,429	14,878,286
11,019,797	10,075,079	12,786,642	11,875,451	12,611,573	12,720,640
24,750,786	25,836,493	19,925,328	23,238,558	26,206,246	22,225,698
305,513	451,186	504,272	562,301	769,105	1,070,701
2,637,069	1,432,491	3,743,658	3,790,037	4,059,161	4,878,031
8,103,181	5,239,236	7,784,122	10,621,001	11,852,659	13,764,518
6,253,404	5,566,552	5,264,241	5,237,662	5,801,049	7,333,431
155,157,163	152,743,439	152,474,172	147,797,700	174,095,418	185,984,844
44,794	13,655	54,134	21,249	35,003	75,036
1,430,084	1,039,250	1,469,646	1,767,832	1,857,742	1,981,898
115,553	42,675	18,568	316,990	362,303	364,880
–	646	1,506	2,686	9,217	13,077
23,487	32,979	61,126	63,964	50,868	26,265
569,743	349,991	584,826	550,283	620,407	623,542
1,640,049	31,490	352,581	1,971,809	800,504	945,936
5,776,927	3,310,816	7,199,115	8,920,871	10,138,135	11,116,631
16,936,588	19,889,104	22,222,626	22,373,608	30,065,900	31,936,905
26,537,225	24,710,606	31,964,128	35,989,292	43,940,079	47,084,170
(128,619,938)	(128,032,833)	(120,510,044)	(111,808,408)	(130,155,339)	(138,900,674)
33,408,171	38,700,828	44,940,869	46,462,287	53,420,175	57,043,160
1,116,918	1,100,338	1,118,315	1,090,648	1,233,018	1,400,734
5,914,554	4,920,118	–	–	–	–
15,895,731	14,725,692	15,080,775	15,046,221	14,278,681	14,696,539
64,777,362	68,134,313	68,403,930	71,201,456	75,154,203	80,165,375
2,674,991	1,333,919	1,899,993	2,468,116	2,193,796	2,426,385
1,031,666	89,281	85,098	2,045,301	2,942,688	4,114,241
–	–	–	–	–	–
124,819,393	129,004,489	131,528,980	138,314,029	149,222,561	159,846,434
$ (3,800,545)	$ 971,656	$ 11,018,936	$ 26,505,621	$ 19,067,222	$ 20,945,760

INDEPENDENT SCHOOL DISTRICT NO. 273

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

	Fiscal Year			
	2016	2017	2018	2019
General Fund				
Nonspendable	$ 89,550	$ 128,765	$ 714,427	$ 31,133
Restricted	1,789,869	3,107,162	3,289,820	2,814,296
Committed	1,976,507	2,838,407	927,819	1,037,614
Assigned	7,387,574	5,773,902	3,535,342	3,534,808
Unassigned	8,155,342	6,843,919	5,268,594	6,764,615
Total General Fund	$ 19,398,842	$ 18,692,155	$ 13,736,002	$ 14,182,466
All other governmental funds				
Nonspendable				
Special revenue funds	$ –	$ 16,759	$ 480	$ –
Capital Projects –				
Building Construction Fund	15,502	10,853	12,739	–
Restricted				
Special revenue funds	2,018,959	1,670,808	1,746,245	2,032,459
Capital Projects –				
Building Construction Fund	114,816,902	60,595,861	19,791,866	25,077,215
Debt Service Fund	200,151	732,774	1,539,589	2,596,972
Unassigned				
Special revenue funds	–	(57,546)	–	–
Capital Projects –				
Building Construction Fund	–	–	–	–
Total all other governmental funds	$ 117,051,514	$ 62,969,509	$ 23,090,919	$ 29,706,646
Total all governmental funds	$ 136,450,356	$ 81,661,664	$ 36,826,921	$ 43,889,112

2020	2021	2022	2023	2024	2025
$ –	$ –	$ 2,925	$ 392,982	$ 29,623	$ 55,548
1,459,232	1,333,034	2,833,640	4,342,395	6,248,712	9,575,766
1,068,409	1,074,602	1,098,955	2,322,850	2,484,388	2,547,132
3,752,941	6,094,910	5,995,361	5,519,524	8,644,524	13,018,923
8,613,512	9,061,060	8,191,141	8,013,834	9,202,273	11,274,718
$ 14,894,094	$ 17,563,606	$ 18,122,022	$ 20,591,585	$ 26,609,520	$ 36,472,087
$ –	$ –	$ 21,658	$ 67,961	$ 113,966	$ 108,263
–	11,431	–	–	–	–
1,455,180	1,610,814	2,889,981	2,808,182	4,213,230	4,178,349
12,413,939	7,458,401	11,413,906	16,312,313	3,280,083	8,357,866
3,026,960	3,314,963	3,451,305	3,453,905	3,277,220	3,671,290
–	–	–	–	–	–
–	(77,189)	–	–	–	–
$ 16,896,079	$ 12,318,420	$ 17,776,850	$ 22,642,361	$ 10,884,499	$ 16,315,768
$ 31,790,173	$ 29,882,026	$ 35,898,872	$ 43,233,946	$ 37,494,019	$ 52,787,855

INDEPENDENT SCHOOL DISTRICT NO. 273

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

	Fiscal Year			
	2016	2017	2018	2019
Revenues				
Local sources				
Taxes	$ 43,034,354	$ 51,045,152	$ 52,129,918	$ 54,484,845
Investment earnings	735,308	838,354	1,071,750	987,720
Other	11,819,200	10,871,440	12,577,272	13,200,680
State sources	72,452,309	72,575,056	74,418,915	77,151,756
Federal sources	2,494,155	2,437,217	2,462,536	3,059,848
Total revenues	130,535,326	137,767,219	142,660,391	148,884,849
Expenditures				
Current				
Administration	3,281,563	3,542,398	3,165,048	3,301,695
District support services	3,093,531	3,097,417	3,252,865	2,918,207
Elementary and secondary regular instruction	52,518,801	53,688,788	55,129,942	55,976,301
Vocational education instruction	402,746	280,680	437,560	371,717
Special education instruction	18,601,905	18,431,801	19,799,024	21,165,695
Instructional support services	5,508,758	5,382,317	5,826,639	5,720,643
Pupil support services	7,922,598	8,118,389	10,026,345	10,536,840
Sites and buildings	8,954,875	11,733,576	9,665,421	12,863,141
Fiscal and other fixed cost programs	248,613	319,454	306,141	252,778
Food service	2,693,974	2,748,269	3,172,591	2,934,016
Community service	7,201,847	7,211,986	7,135,225	7,885,155
Capital outlay	24,590,991	80,947,545	59,273,703	27,983,835
Debt service				
Principal	4,841,995	6,354,550	7,408,860	7,643,316
Interest and fiscal charges	5,916,089	7,513,874	7,616,783	7,552,759
Total expenditures	145,778,286	209,371,044	192,216,147	167,106,098
Excess of revenues over (under) expenditures	(15,242,960)	(71,603,825)	(49,555,756)	(18,221,249)
Other financing sources (uses)				
Sale of equipment	–	–	–	–
Sale of real property	–	–	4,721,013	–
Insurance recovery proceeds	–	–	–	–
Financed purchases	–	–	–	–
Bonds issued	113,385,000	16,350,000	–	24,075,000
Certificates of participation issued	–	–	–	–
Premium on debt issued	12,843,824	465,133	–	1,208,440
Payment to refunded bond escrow agent	–	–	–	–
Transfers in	–	4,102,593	7,866,783	3,213,503
Transfers out	–	(4,102,593)	(7,866,783)	(3,213,503)
Total other financing sources (uses)	126,228,824	16,815,133	4,721,013	25,283,440
Net change in fund balances	$ 110,985,864	$ (54,788,692)	$ (44,834,743)	$ 7,062,191
Debt service as a percentage of noncapital expenditures	8.5%	10.6%	10.7%	10.6%

2020	2021	2022	2023	2024	2025
$ 56,429,303	$ 59,466,560	$ 61,138,083	$ 62,526,584	$ 69,126,109	$ 73,097,706
1,031,666	88,447	85,098	2,045,301	2,886,505	4,102,216
12,275,628	6,136,020	11,500,106	16,083,800	16,050,337	17,560,389
79,168,635	81,366,601	83,091,253	88,591,340	100,794,568	106,002,434
2,515,385	6,481,911	7,992,699	4,495,635	4,048,494	4,030,834
151,420,617	153,539,539	163,807,239	173,742,660	192,906,013	204,793,579
3,009,563	3,342,784	3,873,432	3,445,138	4,481,162	4,391,044
2,800,341	2,714,576	2,853,562	2,510,347	3,105,578	2,994,926
56,626,943	56,763,928	58,812,519	60,623,730	65,923,266	68,913,216
417,775	347,713	418,857	456,282	772,098	832,413
22,535,544	22,568,276	24,570,499	26,170,884	26,619,424	29,649,463
5,600,116	8,891,998	12,959,940	12,120,115	10,621,395	14,421,651
10,138,725	9,321,573	12,947,747	11,869,856	13,332,092	14,463,348
15,903,909	13,571,083	15,164,467	15,770,264	12,168,818	16,705,411
305,513	451,186	504,272	562,301	769,105	1,070,701
2,371,549	1,321,720	3,732,088	3,797,416	4,008,130	4,811,731
7,805,415	5,202,701	8,021,126	10,684,338	11,517,447	13,681,596
20,021,117	27,541,508	6,365,318	25,727,730	28,670,459	8,308,914
8,382,929	7,461,830	8,002,883	8,517,998	8,469,693	8,946,408
7,681,704	7,915,046	7,593,862	7,290,326	8,204,911	7,991,216
163,601,143	167,415,922	165,820,572	189,546,724	198,663,578	197,182,038
(12,180,526)	(13,876,383)	(2,013,333)	(15,804,064)	(5,757,565)	7,611,541
–	5,185	–	–	–	–
–	–	–	–	–	–
–	14,216	141,389	–	17,638	13,261
–	317,611	531,737	209,820	–	–
19,890,000	19,670,000	7,000,000	7,035,000	–	99,545,000
–	–	–	14,200,000	–	–
2,061,538	2,391,224	357,053	1,694,318	–	7,649,034
(21,895,000)	(10,430,000)	–	–	–	(99,525,000)
–	–	3,051,806	1,584,127	4,774,549	6,137,378
–	–	(3,051,806)	(1,584,127)	(4,774,549)	(6,137,378)
56,538	11,968,236	8,030,179	23,139,138	17,638	7,682,295
$ (12,123,988)	$ (1,908,147)	$ 6,016,846	$ 7,335,074	$ (5,739,927)	$ 15,293,836
11.1%	10.7%	10.0%	9.6%	9.4%	9.3%

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
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
2024	142,891,874	12,555,280,523	1.1
2025	154,831,318	13,576,494,392	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

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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
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%
2024	28.248%	28.412%	39.820%	44.181%	39.400%	8.197%
2025	29.110%	30.236%	43.939%	48.846%	37.081%	8.411%
County Auditor's Gross Spread Levies						
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
2024	72,417,719	54,166,865	80,484,270	44,554,950	991,309,287	217,179,664
2025	75,948,166	58,750,854	87,876,211	48,785,532	1,045,829,900	206,768,003

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

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INDEPENDENT SCHOOL DISTRICT NO. 273

Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	Type of Property	2025 Net Tax Capacity	2025 Rank	2025 Percentage of Tax Capacity Value	2016 Net Tax Capacity	2016 Rank	2016 Percentage of Tax Capacity Value
Galleria Shopping Center, LLC	Commercial	$ 2,390,690	1	1.54 %	$ 1,923,450	1	2.11 %
Southdale Office Partners, LLC	Commercial	1,009,858	2	0.65	775,872	3	0.85
WPT Land 2 LP	Commercial	901,830	3	0.58	–	–	–
One Southdale Place, LLC	Apartment	749,796	4	0.48	443,571	6	0.49
7700 France Avenue, LLC	Commercial	700,760	5	0.45	520,046	5	0.57
Edina Market Street, LLC	Apartment	662,090	6	0.43	–	–	–
Southdale Center, LLC	Commercial	581,000	7	0.38	541,934	4	0.60
CRP/TCC AA II, LLC	Commercial	521,250	8	0.34	–	–	–
6801 France DST	Commercial	463,860	9	0.30	–	–	–
DRF Edina Medical Building, LLC	Commercial	411,368	10	0.27	–	–	–
Liberty Property LTD Partnersips	Commercial	–	–	–	907,486	2	1.00
Galleria Hotel, LLC	Commercial	–	–	–	381,538	7	0.42
Target Corporation	Commercial	–	–	–	371,808	8	0.41
Midwest Portfolio Corporation	Commercial	–	–	–	362,026	9	0.40
Sun Life Assurance Co. of Canada	Commercial	–	–	–	333,410	10	0.37
Total		$ 8,392,502		5.42 %	$ 6,561,141		7.21 %

Sources: Fiscal year 2025 information obtained from the Official Statement associated with the District's General Obligation Capital Bonds, Series 2024A (prepared by Ehlers and Associates, Inc.).

Fiscal year 2016 information obtained from the Official Statement associated with the District's General Obligation Bonds, Series 2017A (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 First Year Levy Recognized	
	Operating Tax Levy	Debt Tax Levy	Total	Amount	Percentage of Levy
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
2024	57,740,194	14,677,524	72,417,719	71,725,789	99.0
2025	58,039,000	17,909,166	75,948,166	37,893,850	49.9

Note 1: Tax revenue for the District's fiscal year, which ends June 30, is the levy collectible for the calendar year that ends in the middle of the fiscal year.

Note 2: 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

Collections				
Received in Subsequent Years	Total to Date		Receivable	
	Amount	Percentage of Levy	Amount	Percent
$ –	$ 44,206,722	100.0 %	$ –	– %
–	51,188,271	100.0	–	–
108,430	51,971,810	100.0	–	–
153,471	54,971,420	99.9	5,950	–
189,397	56,445,320	99.9	14,469	–
255,976	59,293,199	99.9	14,818	–
273,235	60,904,719	99.9	20,726	–
470,520	62,729,399	100.0	–	–
448,992	72,174,781	99.6	242,938	0.3
–	37,893,850	49.8	38,054,316	50.1
			$ 38,353,217	

INDEPENDENT SCHOOL DISTRICT NO. 273

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities: General Obligation Notes and Bonds	Premium (Discount)	Certificates of Participation	Financed Purchases	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
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	4.7	3,672
2023	182,245,000	13,007,236	14,710,000	1,493,588	211,455,824	N/A	3,881
2024	174,620,000	11,489,776	14,170,000	1,188,895	201,468,671	N/A	3,698
2025	166,745,000	10,539,610	13,340,000	967,487	191,592,097	N/A	3,591

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
2016	$ 189,795,150	$ 200,151	$ 189,594,999	$ 91,003,016	208.34 %	51,804	$ 3,660
2017	199,175,453	732,774	198,442,679	96,086,686	206.52	52,497	3,780
2018	190,665,362	1,539,589	189,125,773	99,554,444	189.97	52,535	3,600
2019	207,201,849	2,596,972	204,604,877	106,330,012	192.42	53,268	3,841
2020	194,857,191	3,026,960	191,830,231	112,615,801	170.34	53,494	3,586
2021	197,967,540	3,314,963	194,652,577	116,453,509	167.15	53,572	3,633
2022	196,180,532	3,451,305	192,729,227	118,793,566	162.24	54,048	3,566
2023	195,252,236	3,453,905	191,798,331	125,283,792	153.09	54,480	3,521
2024	186,109,776	3,277,220	182,832,556	142,891,874	127.95	54,480	3,356
2025	177,284,610	3,671,290	173,613,320	154,831,318	112.13	53,348	3,254

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

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INDEPENDENT SCHOOL DISTRICT NO. 273

Direct and Overlapping Debt
as of June 30, 2025

Governmental Unit	Tax Collection Calendar Year – 2024 Taxable Net Tax Capacity	Net Bonded Debt	Debt Applicable to Tax Capacity in ISD No. 273 (2) Percent	Debt Applicable to Tax Capacity in ISD No. 273 (2) Amount
Direct debt				
Independent School District No. 273	$ 154,831,318	$ 173,613,320	100.00 %	$ 173,613,320
Overlapping debt (1)				
Hennepin County	154,753,124	1,192,537,479	5.94	70,836,726
Cities				
Bloomington	1,404,080	36,591,100	0.75	274,433
Edina	153,262,554	53,779,230	80.98	43,550,420
St. Louis Park	86,490	53,155,358	0.09	47,840
Other				
Metropolitan Council	154,753,124	40,609,929	2.69	1,092,407
Three Rivers Park District	154,753,124	48,916,041	8.02	3,923,066
Hennepin County Regional Railroad Authority	154,753,124	76,774,733	5.94	4,560,419
District share of total overlapping debt				124,285,311
Total direct and overlapping debt				$ 297,898,631

(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			
	2016	2017	2018	2019
Debt limit	$ 1,229,689,570	$ 1,298,335,099	$ 1,349,677,688	$ 1,428,037,551
Total net debt applicable to the limit	172,010,000	182,230,000	175,050,000	191,720,000
Legal debt margin	$ 1,057,679,570	$ 1,116,105,099	$ 1,174,627,688	$ 1,236,317,551
Total net debt applicable to the limit as a percentage of debt limit	13.99%	14.04%	12.97%	13.43%
Taxable market value	$ 8,197,930,469	$ 8,655,567,325	$ 8,997,851,250	$ 9,520,250,340

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

2020	2021	2022	2023	2024	2025
$ 1,516,379,207	$ 1,571,419,696	$ 1,613,435,650	$ 1,667,472,958	$ 1,883,292,078	$ 2,036,474,159
181,575,000	183,765,000	183,225,000	182,245,000	174,620,000	166,745,000
$ 1,334,804,207	$ 1,387,654,696	$ 1,430,210,650	$ 1,485,227,958	$ 1,708,672,078	$ 1,869,729,159
11.97%	11.69%	11.36%	10.93%	9.27%	8.19%
$ 10,109,194,711	$ 10,476,131,305	$ 10,756,237,669	$ 11,116,486,387	$ 12,555,280,523	$ 13,576,494,392

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
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	54,048	4,209,636,576	77,887	8,364	2.10
2023	54,480	4,578,989,520	84,049	8,582	2.10
2024	54,480	N/A	N/A	8,541	3.30
2025	53,348	N/A	N/A	8,711	4.20

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 2025 Employees	2025 Rank	Fiscal Year 2016 Employees	2016 Rank
Edina Realty and Edina Realty Title	2,106	1	400	6
Coldwell Banker Realty	1,870	2	–	–
Independent School District (ISD) No. 273	1,681	3	1,245	2
Fairview Southdale Hospital	1,624	4	2,613	1
City of Edina	1,015	5	814	5
BI Worldwide	736	6	1,000	3
Western National Insurance Company	562	7	–	–
Lund Food Holdings, Inc.	500	8	–	–
Dow Water & Process Solutions	375	9	–	–
Target	375	10	–	–
Regis Corporation	–	–	900	4
International Dairy Queen, Inc.	–	–	400	7
FilmTec Corporation	–	–	375	8
Lund Food Holdings, Inc.	–	–	360	9
JC Penny Co.	–	–	276	10
Total	10,844		8,383	
Total ISD No. 273 population (see the Schedule of Demographic and Economic Statistics)	53,348		51,804	
Percent of principal employers to total ISD No. 273 population	20.3%		16.2%	

Sources: Fiscal year 2025 information obtained from the Official Statement associated with the District's General Obligation Bonds, Series 2024A (prepared by Ehlers and Associates, Inc.).

Fiscal year 2016 information obtained from the Official Statement associated with the District's General Obligation Bonds, Series 2017A (prepared by Ehlers and Associates, Inc.).

INDEPENDENT SCHOOL DISTRICT NO. 273

Employees by Classification
Last Ten Fiscal Years

Employees	Fiscal Year 2016	2017	2018	2019
Administration				
Principals	N/A	N/A	N/A	N/A
Assistant principals	N/A	N/A	N/A	N/A
Administrative 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 readily accessible staff data.

Source: The District's Human Resources Department

2020	2021	2022	2023	2024	2025
N/A	N/A	N/A	9.0	9.0	9.0
N/A	N/A	N/A	7.0	7.0	7.0
N/A	N/A	N/A	8.0	8.0	8.0
N/A	N/A	N/A	28.0	25.0	24.0
–	–	–	52.0	49.0	48.0
N/A	N/A	N/A	115.0	117.0	117.0
N/A	N/A	N/A	101.0	99.0	102.0
N/A	N/A	N/A	189.0	187.0	188.0
N/A	N/A	N/A	123.0	120.0	128.0
N/A	N/A	N/A	9.0	9.0	7.0
N/A	N/A	N/A	53.0	46.0	49.0
–	–	–	590.0	578.0	591.0
N/A	N/A	N/A	7.0	7.0	7.0
N/A	N/A	N/A	8.0	7.0	7.0
N/A	N/A	N/A	14.0	15.0	15.0
N/A	N/A	N/A	12.0	12.0	12.0
N/A	N/A	N/A	9.0	9.0	9.0
N/A	N/A	N/A	15.0	12.0	13.0
–	–	–	65.0	62.0	63.0
N/A	N/A	N/A	64.0	62.0	66.0
N/A	N/A	N/A	64.0	68.0	65.0
N/A	N/A	N/A	91.0	92.0	91.0
N/A	N/A	N/A	266.0	244.0	246.0
N/A	N/A	N/A	170.0	220.0	220.0
N/A	N/A	N/A	38.0	47.0	55.0
–	–	–	693.0	733.0	743.0
–	–	–	1,400.0	1,422.0	1,445.0

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
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
2024	8,541	141,137,720	16,525	3.7	403	21.2	18.1
2025	8,711	144,044,616	16,536	0.1	407	21.4	16.7

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 readily accessible staff data.

Source: Nonfinancial information from district records

INDEPENDENT SCHOOL DISTRICT NO. 273

Instructional Building Information
Last Ten Fiscal Years

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Elementary Schools										
Concord (1950)										
Square feet	83,717	88,183	88,183	88,183	88,183	88,183	88,183	88,183	88,183	88,183
Capacity	790	790	790	790	790	790	790	790	790	765
Enrollment	720	732	742	730	736	698	720	723	721	741
Cornelia (1959)										
Square feet	71,055	79,687	79,687	79,687	79,687	79,687	79,687	79,687	79,687	79,687
Capacity	662	662	662	662	662	662	662	662	662	663
Enrollment	574	585	574	567	554	550	531	577	593	586
Countryside (1962)										
Square feet	71,055	73,011	73,011	73,011	73,011	73,011	73,011	73,011	91,661	91,661
Capacity	594	594	594	594	594	594	594	594	594	776
Enrollment	588	586	573	589	581	573	576	606	629	665
Creek Valley (1968)										
Square feet	77,118	77,118	78,458	78,458	78,458	78,458	78,458	78,458	78,458	78,458
Capacity	662	662	662	662	662	662	662	662	662	663
Enrollment	692	601	587	587	591	576	590	612	590	586
Highlands (1956)										
Square feet	68,538	68,538	73,202	73,202	73,202	73,202	73,202	73,202	73,202	73,202
Capacity	606	606	606	606	606	606	606	606	606	573
Enrollment	567	568	580	561	553	530	541	564	554	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	687
Enrollment	648	642	647	644	645	651	664	657	652	652
Middle Schools										
South View (1954)										
Square feet	218,443	218,443	219,862	219,862	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	1,268
Enrollment	1,334	1,326	1,007	970	965	968	973	987	979	1,021
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	1,316
Enrollment	1,396	1,393	1,038	1,026	1,014	1,010	992	973	991	1,003
High Schools										
Edina High School (1972)										
Square feet	411,717	554,617	554,617	554,617	554,617	554,617	554,617	554,617	554,617	554,617
Capacity	2,320	3,126	3,126	3,126	3,126	3,126	3,126	3,126	3,126	3,226
Enrollment	2,001	2,047	2,732	2,718	2,687	2,683	2,679	2,719	2,688	2,712

Note: Normandale Elementary is within the Edina Community Center, which also includes the District's administrative offices, Early Learning School, and various gymnasiums.

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Management Report

for

Independent School District No. 273
Edina, Minnesota

June 30, 2025

LB | CARLSON
Certified Public Accountants Business Consultants

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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, 2025. We have organized this report into the following sections:

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

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

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

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

December 1, 2025

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AUDIT SUMMARY

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

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, *GOVERNMENT AUDITING STANDARDS*

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, 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, 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.

The District is subject to a Single Audit of its federal awards expenditures for the year ended June 30, 2025, which is required to be performed in accordance with Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). It was originally planned that the Single Audit would be completed and issued along with the District's financial statement audit by December 31, 2025. However, issuance of the 2025 *Compliance Supplement* by the Office of Management and Budget has been delayed, and the final version is not yet issued. The 2025 *Compliance Supplement* guidance is effective for Single Audits of federal awards expenditures for the year ended June 30, 2025. Consequently, Single Audits for this period cannot be finalized until the final version of this guidance is issued. The Minnesota Department of Education (MDE) has extended the due date for Single Audits to coincide with the federal deadline of March 31, 2026. The District plans to issue its audited Schedule of Federal Awards Expenditures and related reports separately by this deadline.

AUDIT OPINIONS AND FINDINGS

Based on our audit of the District's financial statements for the year ended June 30, 2025:

- We have issued unmodified opinions on the District's basic financial statements. Our report included a paragraph emphasizing the District's implementation of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, during the year. Our opinion was not modified with respect to this matter.

- We reported no deficiencies in the District's internal control over financial reporting that we considered to be material weaknesses.

- The results of our testing disclosed no instances of noncompliance required to be reported under *Government Auditing Standards*.

- We reported two findings 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.

    - Seven payroll checks outstanding for over a year had not been reported to the state as unclaimed property and delivered to the state Commissioner of Commerce 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, 2025, 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:

- Finding 2024-004 – For five of six contracts tested involving subrecipients, the contracts between the District and prime contractor did not include statutorily required language related to the prompt payment of subcontractors. There was no similar finding based on current year testing.

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, 2025. However, the District implemented the following governmental accounting standard during the year:

As described in Note 1 of the notes to basic financial statements, the District implemented GASB Statement No. 101, *Compensated Absences*, during fiscal year ended June 30, 2025. This standard changed the recognition and measurement of the compensated absence liability reported by the District. This change resulted in a restatement, which decreased beginning net position in the government-wide financial statements by $15,160,370.

We noted no transactions entered into by the District during the year 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 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 compensated absences. Management's estimate is based on current rates of pay, unused compensated absence balances, and the likelihood compensated absences will be paid out over the course of employment or at termination.

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, 74, and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

The depreciation 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 1, 2025.

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 supplement 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 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.

FUNDING PUBLIC EDUCATION IN MINNESOTA

This section provides selected state-wide funding and financial trends in public education in Minnesota.

BASIC GENERAL EDUCATION REVENUE

The largest single funding source for Minnesota school districts is basic general education aid. Each year, the Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled to aid. Pupil units are calculated using a legislatively determined weighting system applied to average daily membership (ADM). Over the years, various modifications have been made to this calculation, including changes in weighting and special consideration for declining enrollment districts.

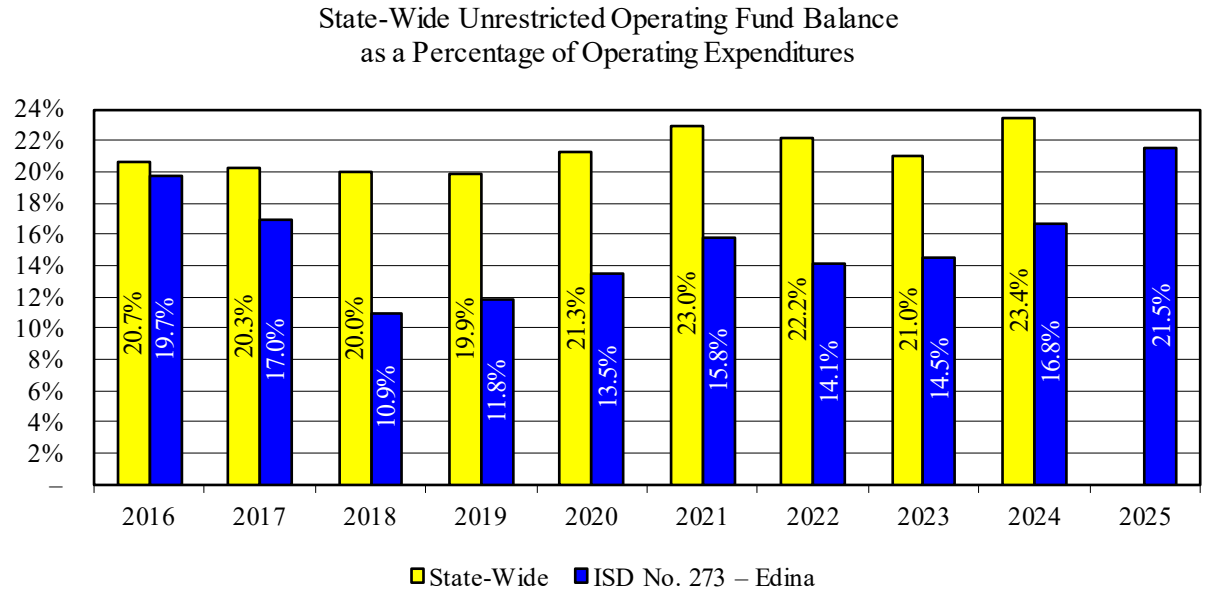
The table below presents a summary of the formula allowance for the past decade and as approved for the next fiscal year. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the "roll-in" of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts.

For fiscal 2026 and beyond, the annual formula increase will be adjusted for inflation, using a formula based on the Consumer Price Index-Urban (CPI-U) average inflation rate for the fourth calendar quarter of the immediately prior fiscal year compared to the average for the fourth calendar quarter of the second prior fiscal year, with a floor of 2.00 percent and a cap of 3.00 percent. This resulted in a per pupil increase to the basic formula allowance of $200 for fiscal 2026.

Fiscal Year Ended June 30,	Formula Allowance Amount	Formula Allowance Percent Increase
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 %
2026	$ 7,481	2.75 %

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 2025.

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 state-wide average unrestricted fund balance as a percentage of operating expenditures for Minnesota school districts has risen in recent years, fluctuating between 21.0 percent and 23.4 percent over the last five fiscal years for which data is available.

Based on this calculation, the District's unrestricted operating fund balance as a percentage of operating expenditures was 21.5 percent at the end of the current year, as compared to 16.8 percent at June 30, 2024.

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.

GOVERNMENTAL FUNDS REVENUE

The table below shows a comparison of governmental funds 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 and Post-Employment Benefits Debt Service Funds. 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		
	2023	2024	2023	2024	2023	2024	2025
General Fund							
Property taxes	$ 2,760	$ 2,966	$ 3,704	$ 3,976	$ 5,379	$ 6,245	$ 6,515
Other local sources	742	895	595	744	739	855	872
State	10,771	12,149	10,792	12,186	10,172	11,378	11,708
Federal	1,344	1,124	1,441	1,257	339	281	297
Total General Fund	15,617	17,134	16,532	18,163	16,629	18,759	19,392
Special revenue funds							
Food Service	676	847	649	822	424	575	586
Community Service	795	835	919	964	1,261	1,434	1,557
Debt Service Fund	1,579	1,669	1,595	1,625	1,746	1,684	1,833
Total revenue	$ 18,667	$ 20,485	$ 19,695	$ 21,574	$ 20,060	$ 22,452	$ 23,368
ADM served per MDE School District Profiles Report (current year estimated)					8,627	8,577	8,748

Note: Excludes the Capital Projects – Building Construction Fund.

Source of state-wide and metro area data: School District Profiles Report published by the MDE

ADM used in the table above and on the next page is based on enrollments consistent with those used in the MDE School District Profiles Report, which include extended time ADM, and may differ from ADM reported in other tables. Changes in enrollment also impact these comparisons when revenue and expenditures are based on fixed costs, such as debt levies or principal and interest payments.

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 received approximately $204.4 million in the governmental funds reflected above in fiscal 2025, an increase of $11.9 million (6.2 percent), or $916 per ADM, from the prior year. Increases in revenue from the approved property tax levy, increases in state funding for general education and special education, and improved investment earnings contributed to an overall increase of $633 per ADM in General Fund revenue. Food service revenues were up $11 per ADM. Increased programming and participation contributed to a $123 per ADM revenue increase in community service revenues. Debt service revenues were up $149 per ADM, compared to the prior year, mainly due to an increase investment income related to two debt refundings.

GOVERNMENTAL FUNDS EXPENDITURES

The following table reflects similar comparative data available from the MDE for all governmental funds 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		
	2023	2024	2023	2024	2023	2024	2025
General Fund							
Administration and district support	$ 1,300	$ 1,372	$ 1,320	$ 1,410	$ 690	$ 885	$ 844
Elementary and secondary regular instruction	6,646	7,034	7,019	7,466	7,027	7,686	7,863
Vocational education instruction	224	243	198	215	53	90	95
Special education instruction	2,892	3,158	3,059	3,346	3,034	3,104	3,388
Instructional support services	861	874	1,030	1,032	1,405	1,238	1,248
Pupil support services	1,553	1,707	1,712	1,916	1,377	1,554	1,570
Sites, buildings, and other	1,201	1,192	1,171	1,160	1,417	1,724	1,743
Total General Fund – noncapital	14,677	15,580	15,509	16,545	15,003	16,281	16,751
General Fund capital expenditures	960	996	959	1,052	1,304	1,221	987
Total General Fund	15,637	16,576	16,468	17,597	16,307	17,502	17,738
Special revenue funds							
Food Service	706	801	693	780	439	472	558
Community Service	763	818	865	929	1,250	1,369	1,590
Debt Service Fund	1,626	1,737	1,652	1,596	1,766	1,705	1,734
Total expenditures	$ 18,732	$ 19,932	$ 19,678	$ 20,902	$ 19,762	$ 21,048	$ 21,620
ADM served per MDE School District Profiles Report (current year estimated)					8,627	8,577	8,748

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 $189.1 million in the governmental funds reflected above in fiscal 2025, an increase of $8.6 million (4.8 percent), or $572 per ADM. General Fund noncapital expenditures increased $470 per ADM from the prior year, mainly in personnel costs and contracted services for regular and special education instruction. General Fund capital expenditures declined by $234 per ADM, due to the timing of maintenance projects. Food service and community service spending increased $86 and $221 per ADM from the prior year, respectively, both due to increased program participation. Debt service expenditures were up $29 per ADM, compared to the prior year, due to increases in scheduled bond principal and interest payments.

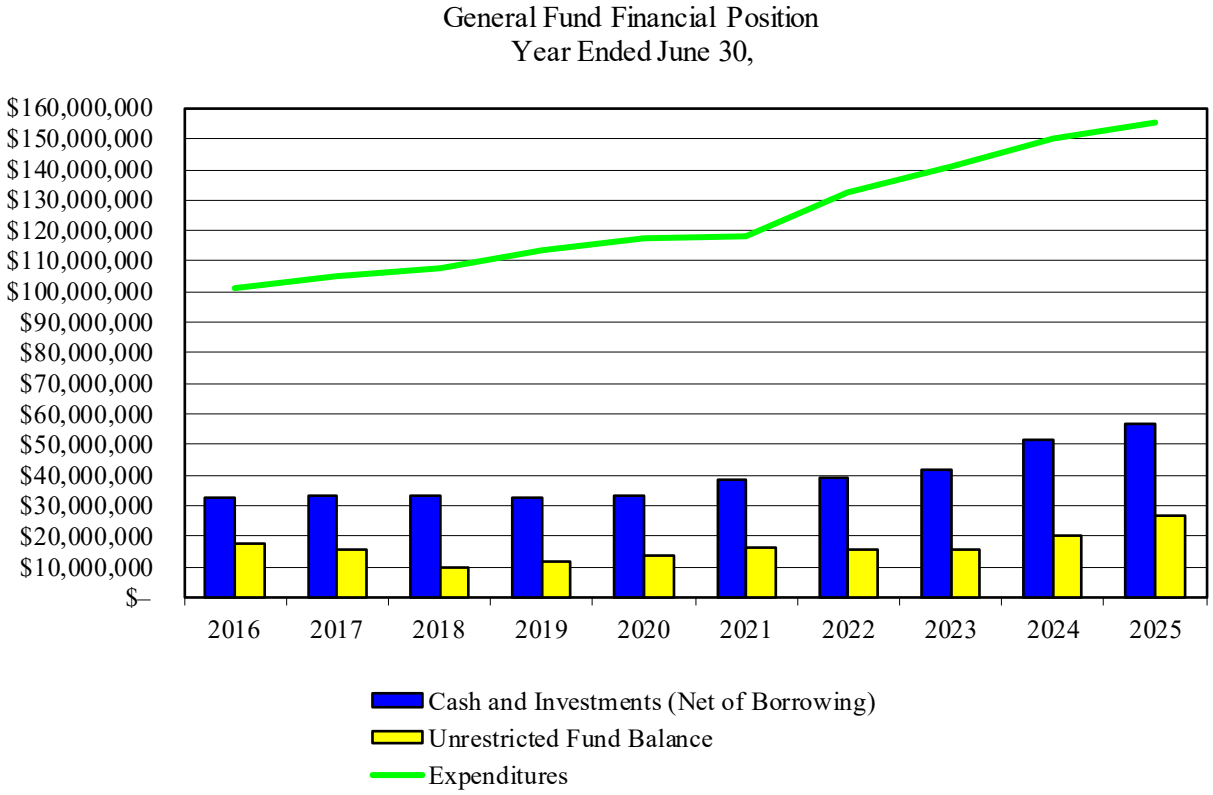
SUMMARY

District school boards and administrators continue to face significant financial challenges as they strive to provide a safe and effective learning environment for their students. Factors such as the sunset of large pandemic-related federal funding programs, state legislative funding changes and mandates, increasing demand for special education services, shifting student populations, tight labor markets, heightened safety concerns, increasing transportation costs, and other inflationary pressures continue to make it difficult to allocate limited resources amongst many competing demands.

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 2025 with a General Fund cash balance (net of any interfund receivables and payables) of $57,019,178, an increase of $5,165,021 from the previous year.

Total fund balance at year-end was $36,472,087, an increase of $9,862,567, compared to a fund balance increase of $3,543,998 projected in the final budget. Unrestricted fund balances, as pictured above (consisting of committed, assigned, and unassigned fund balances), at year-end were $26,840,773, an increase of $6,509,588.

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

	June 30,				
	2021	2022	2023	2024	2025
Nonspendable fund balances	$ –	$ 2,925	$ 392,982	$ 29,623	$ 55,548
Restricted fund balances (1)	1,333,034	2,833,640	4,342,395	6,248,712	9,575,766
Unrestricted fund balances					
Committed	1,074,602	1,098,955	2,322,850	2,484,388	2,547,132
Assigned	6,094,910	5,995,361	5,519,524	8,644,524	13,018,923
Unassigned	9,061,060	8,191,141	8,013,834	9,202,273	11,274,718
Total fund balance	$ 17,563,606	$ 18,122,022	$ 20,591,585	$ 26,609,520	$ 36,472,087
Unrestricted fund balances as a percentage of expenditures	13.7%	11.5%	11.3%	13.5%	17.3%
Unassigned fund balances as a percentage of expenditures	7.6%	6.2%	5.7%	6.1%	7.3%

(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.

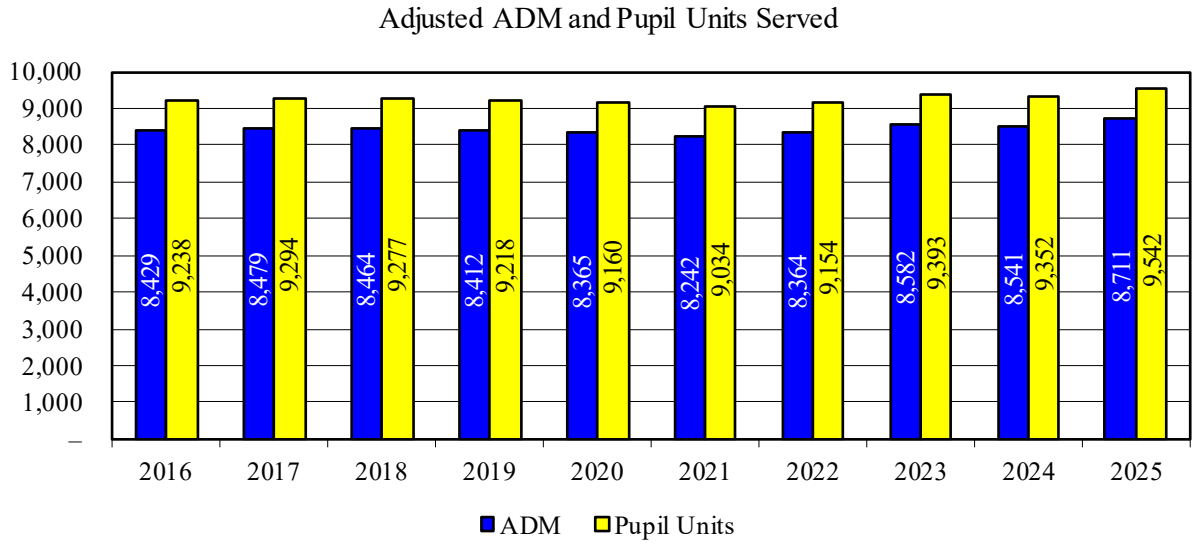
Minimum Fund Balance Policy

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, 2025 was equal to 8.9 percent of budgeted, unassigned expenditures for fiscal 2025.

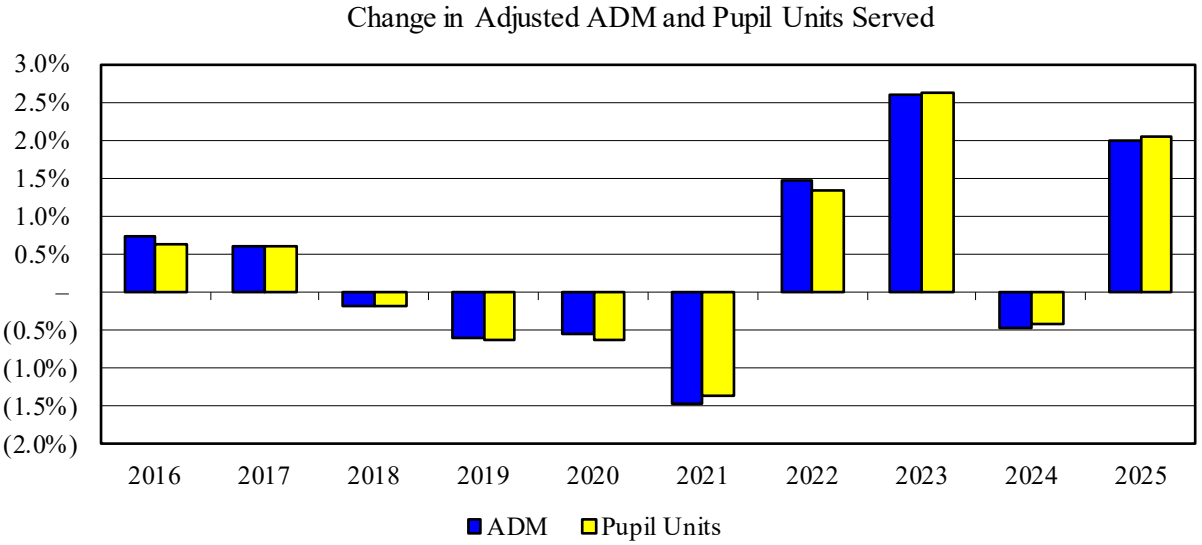
By policy, the District also maintains an additional 2.0 percent of the subsequent year's budgeted unassigned expenditures as a committed fund balance to provide adequate cash flow.

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:



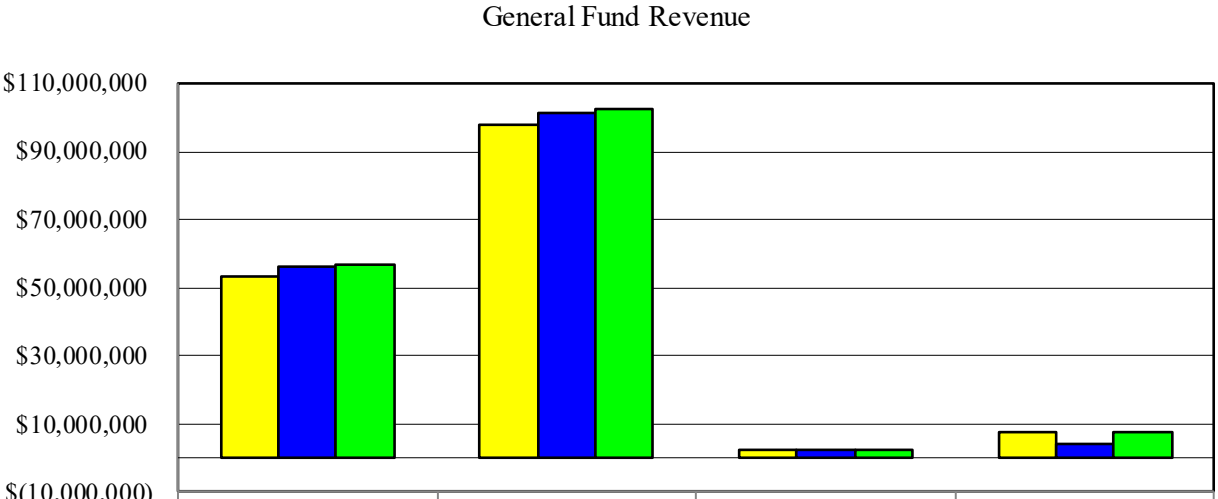
ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts 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 by 170 from the prior year to 8,711 for fiscal 2025.

The number of pupil units served by the District for aid in fiscal 2025 was 9,542, also an increase of 190 from the prior year.

GENERAL FUND REVENUES

The following graph summarizes the District's General Fund revenue for 2025:



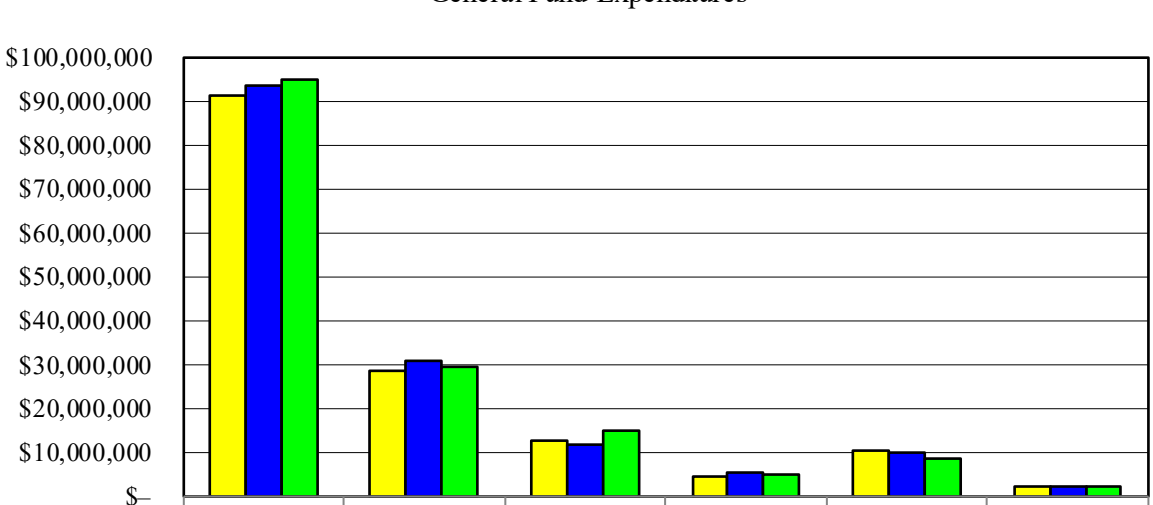
	Property Taxes	State Sources	Federal Sources	Other
Prior Year	$53,561,813	$97,586,832	$2,413,802	$7,329,082
Budget	$56,342,166	$101,061,195	$2,084,618	$3,895,425
Actual	$56,996,149	$102,424,224	$2,601,182	$7,627,027

Total General Fund revenues were $169,648,582 for the year ended June 30, 2025, which was $6,265,178 (3.8 percent) over the final budget. Property tax revenue was over budget by $653,983, mainly due to the District budgeting conservatively for abatements and delinquencies. Revenue from state sources was $1,363,029 over budget, mainly from special education aid. Revenues from other local sources (including student fees, admissions, gifts, donations, tuition, rental, and investment income) were $3,731,602 over budget, due to higher than anticipated investment income, along with conservative budgeting for these highly variable revenue sources.

General Fund total revenues were $8,757,053 (5.4 percent) more than the previous year. Property taxes were $3,434,336 higher than the prior year, due to an increase in the approved levy. Revenue from state sources was also $4,837,392 higher, mainly from increased enrollment and special education funding. Revenues from other sources, as shown above, increased $297,945 from last year, mainly due to increases in revenues for fees, admissions, and donations.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2025:



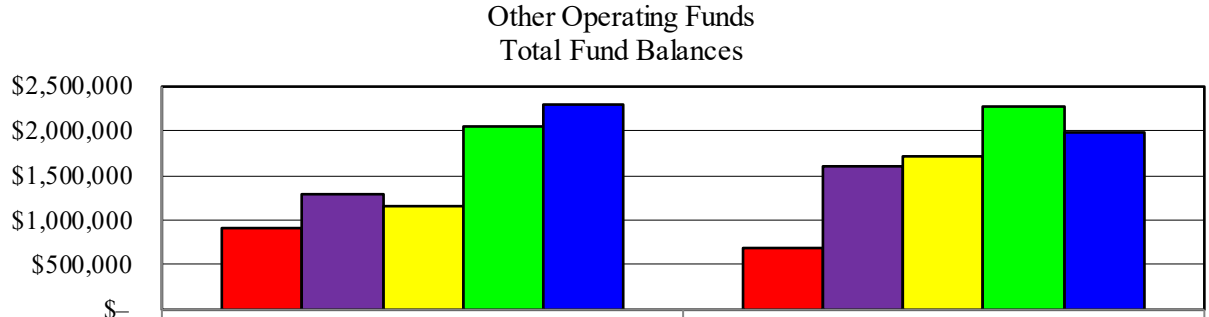
	Salaries	Employee Benefits	Purchased Services	Supplies	Capital	Other
Prior Year	$91,327,676	$28,475,744	$12,943,625	$4,473,488	$10,473,164	$2,422,986
Budget	$93,753,624	$30,680,697	$11,760,013	$5,252,458	$9,971,199	$2,328,150
Actual	$94,883,240	$29,513,209	$14,971,898	$4,874,123	$8,635,595	$2,295,444

Total General Fund expenditures were $155,173,509 for the year ended June 30, 2025, which was $1,427,368 (0.9 percent) over the final budget. Higher than anticipated salaries and purchased services for instruction and pupil support services were the primary reasons for this variance. Purchased service expenditures for sites and buildings were also over budget, with more maintenance projects accounted for in the General Fund than anticipated, which resulted in a smaller transfer to the Capital Projects – Building Construction Fund for long-term facilities maintenance (LTFM) projects than budgeted.

Total General Fund expenditures were $5,056,826 (3.4 percent) more than the prior year. Salaries and benefits were $4,593,029 (3.8 percent) higher than last year, due to contractual wage increases and an increase in staffing to meet higher enrollment needs. Purchased services costs were $2,028,273 higher than last year, primarily in special education. Capital outlay expenditures decreased $1,837,569 from the prior year, due to the District completing fewer 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	Community Service Special Revenue
2021	$921,842	$688,972
2022	$1,299,309	$1,612,330
2023	$1,166,019	$1,710,124
2024	$2,052,423	$2,274,773
2025	$2,301,298	$1,985,314

Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2025 with a fund balance increase of $248,875, compared to a budgeted increase of $228,241. Revenue was $5,126,906, which was more than budget by $26,692, and expenditures of $4,878,031 were over budget by $6,058. The ending fund balance of $2,301,298 in this fund represents 47.2 percent of current year expenditures.

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2025 with a fund balance decrease of $289,459, compared to a budgeted increase of $200,681. Revenues were $13,623,243, which was $327,164 more than budget, mainly due to higher program fees and tuition and investment earnings. Expenditures of $13,912,702 were over budget by $817,304, primarily in employee salaries and benefits. The $1,985,314 year-end fund balance represents 14.3 percent of current year expenditures.

Capital Projects – Building Construction Fund

Total fund balance in the Capital Projects – Building Construction Fund increased $5,077,783 in fiscal 2025, compared to a budgeted increase of $5,128,644. Revenue from investment earnings was under budget by $132,115, as available cash for investing was less than anticipated due to the pace of improvement project spending. Expenditures were under budget by $1,548,751, due to the timing of projects. This fund also had other financing sources of $12,765,927, consisting of the transfer from the General Fund for LTFM projects as previously mentioned, and approximately $6.6 million of debt proceeds. The year-end fund balance of $8,357,866 includes: $7,397,346 restricted for LTFM projects, and $960,520 restricted for general capital projects.

Debt Service Fund

The funding of debt service, 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 for fiscal year 2025 totaled $16,037,601, consisting primarily of approved property tax levies for scheduled debt service payments. In addition to retiring $7,895,000 of outstanding bonds through scheduled debt service payments, the District refunded two outstanding debt issues during the year, thereby reducing future debt service principal and interest by approximately $8.0 million. At June 30, 2025, a fund balance of $3,671,290 is 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,		
	2025	2024	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 52,787,855	$ 37,494,019	$ 15,293,836
Total capital assets, net of depreciation	294,175,133	294,254,416	(79,283)
Bonds, certificates, financed purchases, and other	(198,552,057)	(201,468,671)	2,916,614
Pension and OPEB liabilities and deferrals	(111,220,402)	(115,117,791)	3,897,389
Other adjustments	(18,758,988)	(2,515,822)	(16,243,166)
Total net position – governmental activities	$ 18,431,541	$ 12,646,151	$ 5,785,390
Net position			
Net investment in capital assets	$ 96,500,226	$ 93,666,891	$ 2,833,335
Restricted	21,348,807	13,371,713	7,977,094
Unrestricted	(99,417,492)	(94,392,453)	(5,025,039)
Total net position	$ 18,431,541	$ 12,646,151	$ 5,785,390

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 $20,945,760 during fiscal 2025. In addition, the previously discussed change in accounting principle related to compensated absences resulted in a decrease of $15,160,370 to beginning net position.

Net investment in capital assets, which increased by $2,833,335, 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 change was also impacted by capital asset additions financed through tax levies or other non-debt-related resources.

Restricted net position increased $7,977,094, mainly in amounts restricted for capital asset acquisition.

Unrestricted net position decreased $5,025,039 due to the change in accounting principle, partially offset by positive operating results in the General Fund and the changes in the funding levels of the state-wide Public Employees Retirement Association and Teachers Retirement Association pension plans.

ACCOUNTING AND AUDITING UPDATES

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

GASB STATEMENT NO. 103, *FINANCIAL REPORTING MODEL IMPROVEMENTS*

The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues.

This statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). This statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. In addition, this statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

This statement defines unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence, and requires governments to display the inflows and outflows related to each unusual or infrequent item separately.

This statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses.

This statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

GASB STATEMENT NO. 104, *DISCLOSURE OF CERTAIN CAPITAL ASSETS*

The objective of this statement is to provide users of government financial statements with essential information about certain types of capital assets.

This statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by GASB Statement No. 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this statement requires intangible assets other than those three types to be disclosed separately by major class.

This statement also requires additional disclosures for capital assets held for sale. A capital asset is considered held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. Capital assets held for sale are required to be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

INDEPENDENT SCHOOL DISTRICT NO. 273
EDINA, MINNESOTA

Special Purpose Audit Reports

Year Ended
June 30, 2025

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Certified Public Accountants Business Consultants

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INDEPENDENT SCHOOL DISTRICT NO. 273

Special Purpose Audit Reports
Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the School Board and Management of
Independent School District No. 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, 2025, 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 1, 2025.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

(continued)

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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.

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

December 1, 2025

LB | CARLSON

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, 2025, 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 1, 2025.

MINNESOTA LEGAL COMPLIANCE

In connection with our audit, we noted that the District failed to comply with provisions of the claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters as described in the Schedule of Findings and Questioned Costs as findings 2025-001 and 2025-002. 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, and uniform financial accounting and reporting standards for Minnesota school districts (UFARS) 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 RESPONSES TO FINDINGS

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 responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

(continued)

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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.

Respectfully submitted,

LB CARLSON, LLP
Minneapolis, Minnesota

December 1, 2025

INDEPENDENT SCHOOL DISTRICT NO. 273

Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

A. FINANCIAL STATEMENT FINDINGS

None.

B. MINNESOTA LEGAL COMPLIANCE FINDINGS

2025-001 TIMELY PAYMENT OF CLAIMS

Criteria – Minnesota Statutes § 471.425, Subd.2.

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 and prior year finding.

Cause – This condition was primarily caused by invoices received at district school buildings that were not approved and forwarded to the District's business services department for payment quickly enough to allow for payment to be processed within the statutory timeline.

Effect – The 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 approved, processed, and paid within the statutory timeline.

View of Responsible Official and Planned Corrective Actions – The District agrees with the finding. District management will review vendor invoice approval and payment 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.

B. MINNESOTA LEGAL COMPLIANCE FINDINGS (CONTINUED)

2025-002 UNCLAIMED PROPERTY REPORT

Criteria – Minnesota Statutes § 345.41 and § 345.43.

Condition – Minnesota Statutes require unclaimed property held for more than three years (or one year for unpaid compensation) to be reported and paid or delivered to the state Commissioner of Commerce each year. This requirement was not met by the District for the current fiscal year.

Questioned Costs – Not applicable.

Context – During the audit, we noted seven payroll checks totaling $7,047 that had been outstanding for over one year, had not been reported as unclaimed property and delivered to the state Commissioner of Commerce as required.

Repeat Finding – This is a current and prior year finding.

Cause – This was an oversight by district management.

Effect – The District was not in compliance with this statutory requirement for the unclaimed property noted.

Recommendation – We recommend that the District review procedures in place to ensure all unclaimed property as defined by state statutes are reported and submitted to the state as required.

View of Responsible Official and Planned Corrective Actions – The District agrees with the finding. District management will review procedures in place for identifying, reporting, and submitting unclaimed property to ensure future compliance with this requirement. The District has issued a separate Corrective Action Plan related to this finding.

LB | CARLSON

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, 2025, 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 1, 2025.

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)

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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.

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

December 1, 2025

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INDEPENDENT SCHOOL DISTRICT NO. 273

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2025

		Audit	UFARS	Audit – UFARS
General Fund				
Total revenue		$ 169,648,582	$ 169,648,585	$ (3)
Total expenditures		$ 155,173,509	$ 155,173,509	$ –
Nonspendable				
460	Nonspendable fund balance	$ 55,548	$ 55,548	$ –
Restricted				
401	Student activities	$ 34,534	$ 34,534	$ –
402	Scholarships	$ –	$ –	$ –
403	Staff development	$ 593,292	$ 593,292	$ –
407	Capital projects levy	$ 331,146	$ 331,146	$ –
408	Cooperative revenue	$ –	$ –	$ –
412	Literacy incentive aid	$ –	$ –	$ –
414	Operating debt	$ –	$ –	$ –
416	Levy reduction	$ –	$ –	$ –
417	Taconite building maintenance	$ –	$ –	$ –
420	American Indian education aid	$ 18,927	$ 18,927	$ –
424	Operating capital	$ 7,715,811	$ 7,715,811	$ –
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	$ –	$ –	$ –
437	Quality compensation	$ –	$ –	$ –
439	English learner	$ –	$ –	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
441	Basic skills programs	$ –	$ –	$ –
443	School library aid	$ –	$ –	$ –
448	Achievement and integration	$ –	$ –	$ –
449	Safe schools levy	$ –	$ –	$ –
451	QZAB payments	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
453	Unfunded severance and retirement levy	$ –	$ –	$ –
456	Literacy aid	$ 297,781	$ 297,781	$ –
457	Teacher compensation for READ Act training	$ 12,948	$ 12,948	$ –
459	Basic skills extended time	$ –	$ –	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
471	Student support personnel	$ –	$ –	$ –
472	Medical Assistance	$ 571,327	$ 571,327	$ –
464	Restricted fund balance	$ –	$ –	$ –
475	Title VII – impact aid	$ –	$ –	$ –
476	Payment in lieu of taxes	$ –	$ –	$ –
Committed				
418	Committed for separation	$ –	$ –	$ –
461	Committed fund balance	$ 2,547,132	$ 2,547,132	$ –
Assigned				
462	Assigned fund balance	$ 13,018,923	$ 13,018,923	$ –
Unassigned				
422	Unassigned fund balance	$ 11,274,718	$ 11,274,718	$ –
Food Service				
Total revenue		$ 5,126,906	$ 5,126,906	$ –
Total expenditures		$ 4,878,031	$ 4,878,030	$ 1
Nonspendable				
460	Nonspendable fund balance	$ 98,439	$ 98,439	$ –
Restricted				
452	OPEB liability not in trust	$ –	$ –	$ –
464	Restricted fund balance	$ 2,202,859	$ 2,202,859	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Community Service				
Total revenue		$ 13,623,243	$ 13,623,243	$ –
Total expenditures		$ 13,912,702	$ 13,912,703	$ (1)
Nonspendable				
460	Nonspendable fund balance	$ 9,824	$ 9,824	$ –
Restricted				
426	$25 taconite	$ –	$ –	$ –
431	Community education	$ 1,539,119	$ 1,539,119	$ –
432	ECFE	$ 294,672	$ 294,672	$ –
437	Quality compensation	$ –	$ –	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
444	School readiness	$ 84,646	$ 84,646	$ –
447	Adult basic education	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
456	Literacy aid	$ –	$ –	$ –
457	Teacher compensation for READ Act training	$ –	$ –	$ –
464	Restricted fund balance	$ 57,053	$ 57,053	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –

INDEPENDENT SCHOOL DISTRICT NO. 273

Uniform Financial Accounting and Reporting Standards
Compliance Table (continued)
June 30, 2025

		Audit	UFARS	Audit – UFARS
Building Construction				
Total revenue		$ 357,247	$ 357,247	$ –
Total expenditures		$ 8,045,391	$ 8,045,390	$ 1
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
407	Capital projects levy	$ –	$ –	$ –
413	Projects funded by COP	$ –	$ –	$ –
467	Long-term facilities maintenance	$ 7,397,346	$ 7,397,346	$ –
464	Restricted fund balance	$ 960,520	$ 960,520	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Debt Service				
Total revenue		$ 16,037,601	$ 16,037,600	$ 1
Total expenditures		$ 15,172,405	$ 15,172,405	$ –
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	$ 3,671,290	$ 3,671,290	$ –
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		$ 886,461	$ 886,461	$ –
Total expenditures		$ 963,507	$ 963,507	$ –
422	Net position	$ 390,961	$ 390,961	$ –
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	$ –	$ –	$ –

Note: Statutory restricted deficits, if any, are reported in unassigned fund balances in the financial statements in accordance with accounting principles generally accepted in the United States of America.

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Edina Public Schools
DEFINING EXCELLENCE

ADMINISTRATIVE OFFICES
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Corrective Action Plans
Year Ended June 30, 2025

A. FINANCIAL STATEMENT FINDINGS

None.

B. MINNESOTA LEGAL COMPLIANCE FINDINGS

2025-001 TIMELY PAYMENT OF CLAIMS

Finding Summary

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

Corrective Action Plan

Actions Planned – These late payments were primarily caused by invoices received at district school buildings that were not approved and forwarded to the District's business services department for payment quickly enough to allow for payment to be processed within the statutory timeline. District management will review vendor invoice approval and payment processes, and reenforce to district employees involved in the procurement process the importance of forwarding approved claims to the business services department for payment in a timely manner to ensure invoices are paid within statutory timelines in the future.

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

Planned Completion Date – June 30, 2026.

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

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

B. MINNESOTA LEGAL COMPLIANCE FINDINGS (continued)

2025-002 UNCLAIMED PROPERTY REPORT

Finding Summary

Minnesota Statutes § 345.41 and § 345.43 require unclaimed property held for more than three years (or one year for unpaid compensation) to be reported and paid or delivered to the state Commissioner of Commerce each year. This requirement was not met by the District for the current fiscal year. Seven payroll checks totaling $7,047 that had been outstanding for over one year had not been reported as unclaimed property and delivered to the state Commissioner of Commerce as required.

Corrective Action Plan

Actions Planned – District management will review procedures in place for identifying, reporting, and submitting unclaimed property to ensure future compliance with this requirement.

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

Planned Completion Date – June 30, 2026.

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

Plan to Monitor – Mert Woodard, Director of Finance and Operations, will assure appropriate internal controls and procedures are updated and in place for future compliance with this requirement.

VII.C. International Travel Proposed Change to the Approval Process	**Speaker(s):** Jody De St. Hubert, Director of Teaching and Learning

Edina Public Schools

DEFINING EXCELLENCE

Board Meeting Date: December 8, 2025

Title: International Travel Proposed Change to the Approval Process

Type: Discussion

Presenters: Jody De St. Hubert, Director of Teaching and Learning

Background: In alignment with Edina School Board Policy 538, all international travel experiences require formal approval by the School Board. Over the past three years, the Board and administration have strengthened the approval process through the adoption of a comprehensive pre-approval checklist and multi-level review system. This process is completed prior to any item coming to the Board and requires documented sign-off by the travel experience lead, the building administrator, the Director of Teaching and Learning, and the Superintendent.

Because this rigorous process ensures that all proposals meet district expectations for safety, educational value, equity, and financial stewardship, we are recommending an adjustment to the Board's approval method. This adjustment has been presented in a fall update.

Specifically, we are requesting that international travel proposals be placed on the Board agenda as consent items, rather than requiring separate discussion and action. This change maintains the Board's authority and oversight while streamlining meeting procedures.

Tonight's discussion seeks initial Board conversation to shift international travel approvals to the consent agenda, contingent upon the full completion of the established pre-approval process.

Recommendation: Review the proposed change to the process for board approval for international travel.

Desired Outcomes from the Board: Review the report, have questions prepared, and provide feedback on the key information presented.

Board Workshop: December 8, 2025

Title: Montreal/Quebec - 6/2027 - International Travel Request - Natalie Godin - Valley View Middle School

Type: Discussion

Presenters: Jody De St. Hubert, Director of Teaching and Learning, Patrick Bass, Valley View School Principal and Natalie Godin, VVMS Extended French Teacher

Background: In accordance with Policy 538, the following international student travel experience for up to 60 Edina Middle School students for 6 days during the first week in June 2027 has received support from the school's administration. Participating students will miss 0 school days for this travel experience.

This experience is coordinated by EF Explore America tour company. For over 55 years, EF has been working to keep minds and the world wide open. EF design's tours to help educators teach, and so students can learn more about tolerance, other perspectives, and themselves. Our company's roots are in language learning and cultural exchange, and over time, EF's mission to provide immersive, life-changing education has remained the same. **EF Itinerary 6 Day/5 Nights:Tour Highlights**

Overview of Standards that will be taught on the Travel Experience: According to Minnesota Department of Education World Languages Standard, the goal of world languages education is to develop multilingual leaders who are linguistically and culturally competent to communicate, work and collaborate effectively with people of diverse backgrounds in the global community.

Communicating in the language of others and learning about cultures that are different from your own are essential to gain deeper understanding of new perspectives, develop intercultural competencies, increase awareness of self, engage in self-reflection, and cultivate curiosity and empathy that lead to increased capacity to live and work with people who are different from your own. These characteristics help sustain a mindset of a life-long learner and will help one lead a meaningful life as a member of the global community in the 21st century.

Cost: The anticipated inclusive cost of this experience is approximately $3,080 per student. This price is inclusive of all transportation, accommodations, meals, transfers, medical and

repatriation insurance. Students will be responsible for all costs and opportunities for scholarships will be available.

Fundraising Plan: This is an international travel experience that students start hearing about at the beginning of 7th grade, ensuring families have time to start saving money. In addition:

- EF Travels offers $500 scholarships for essay submission before December 15
- Extended French Booster Club supports additional scholarship opportunities

Transportation:

- Plane (to and from Montreal)
- Private Bus during the whole trip in Montreal/ Quebec

Accommodations:

-Hotel in Montreal (students in a Quad room / chaperone in double or single room)
-Hotel in Quebec (students in a Quad room / chaperone in double or single room)

Administrative Supervision: Staff members traveling with the group are administrator Patrick Bass, and licensed staff members Natalie Godin, Chrystel Klein, Myraim Zaghouani, Melissa Norwood and licensed school nurse.

Medical Safety Plan: We will have a school nurse join us on our travel experience with full knowledge of the medical needs of students present. They will also have a medical folder with all pertinent information provided by families about allergies, dietary needs, and prescription medicines.

Physical Safety Plan: We will have a 1:10 chaperone ratio and work with EF to ensure safety logistics. We will also have security guards in our hotel at night to ensure that students are making responsible decisions.

Recommendation: Review the international travel request for discussion.

Desired Outcomes from the Board: Review the report, have questions prepared, and provide feedback on the key information presented.

Attachments:

1. Appendix III Board Policy 538, Extended Field Trip and Travel Application Preliminary Approval
2. Trip Details
3. Safety and Health
4. Insurance

Board Meeting Date: December 8, 2025

Title: Panama 2027 - International Travel Request - Edina Science - Lindsey Smaka

Type: Discussion

Presenters: Jody De St. Hubert, Director of Teaching and Learning; Jenn Carter, Edina High School Assistant Principal; and Lindsey Smaka, Edina High School Science Teacher

Background: In accordance with Policy 538, the following international student travel experience for up to 32 Edina High School students for one week in August 2027 has received support from the school's administration. Participating students will miss no school days for this travel experience.

This experience is coordinated by Kagumu Adventures, an organization that designs tours in South America with a mission to teach young people about sustainable development, using the power of travel to inspire them to travel, work, and live in a more positively impactful manner.

Summary of the Travel Experience:
Dates: August 2027 (14 days)
Destinations: Panama City, Mata Oscura, Santa Catalina, Coiba National Park, Anton Valley, Emberá Village
Themes: Life Under Water & Environmental Conservation
Sample Itinerary Highlights:

- Mangrove restoration and turtle conservation projects (Mata Oscura)
- Scuba diving in Coiba National Park to study coral reef ecosystems
- Cultural immersion with the Emberá community, exploring indigenous wisdom in sustainability
- Kayaking in mangroves, surfing, and rainforest hikes
- Visits to the Panama Canal, Monkey Island, and Old Town Panama City
- Coffee and chocolate tasting workshops focused on ethical production
- Reflection sessions and post-trip challenges to connect learning to global citizenship

(Full itinerary attached as *Panama 14-Day Itinerary – Kagumu Adventures*.)

Overview of Standards that will be taught on the Travel Experience:
This international experience aligns with Edina science learning outcomes and Minnesota State Standards for Science and Social Studies.

Students will:

- Analyze environmental systems and human-environment interactions.
- Investigate sustainable solutions to global ecological challenges.
- Develop intercultural competence and ethical reasoning.
- Apply inquiry, reflection, and communication skills in cross-cultural contexts.
- Engage in experiential learning aligned with UN Sustainable Development Goals (SDG 13, 14, and 15).

Cost:
Approximately $4500 per student. Includes all international flights, in-country transportation, lodging, activities, meals, and guide services.

Fundraising opportunities will be coordinated, including student-led service events and community sponsorships. A detailed fundraising plan is attached.

Transportation:
Air Travel: Minneapolis-Panama City (Tocumen International Airport) round-trip flight.
In-Country Travel: Private charter bus transportation coordinated by Kagumu Adventures.

Accommodations:
Students will stay in locally owned hotels and hostels (3-star standard) in Panama City, Mata Oscura, Santa Catalina, and Anton Valley. One overnight homestay in Emberá Village provides a cultural immersion experience. Students will be housed in single-gender rooms; teachers and staff will have private rooms with ensuite bathrooms.

Supervision:
Lead Teacher: Lindsey Smaka
Administrator: Jenn Carter
Additional Chaperones: 1-2 more science teachers
On-site Support: Kagumu Adventures bilingual tour leader and local guides.

Recommendation: Review the international travel request for discussion.

Desired Outcomes for the Board: Review the report, have questions prepared, and provide feedback on the key information presented.

Attachment:

1. Appendix III Board Policy 538 , Extended Field Trip and Travel Application Preliminary Approval
2. Kagumu Panama Itinerary
3. Fundraising Plan

Edina Public Schools
DEFINING EXCELLENCE

Board Meeting Date: December 8, 2025

Title: Namibia 2027 - International Travel Request - Edina High School Global Scholars - Lindsey Smaka

Type: Discussion

Presenters: Jody De St. Hubert, Director of Teaching and Learning; Jenn Carter, Edina High School Assistant Principal; and Lindsey Smaka, Edina High School Science Teacher and Global Scholars Staff Coordinator

Background: In accordance with Policy 538, the following international student travel experience for up to 32 Edina High School students for one week in June 2027 has received support from the school's administration. Participating students will miss no school days for this travel experience.

This experience is coordinated by Yavola Tours, a Namibia-based organization specializing in sustainable, community-led travel and ecological education. All guides are Namibian, with deep expertise in local ecosystems, cultural heritage, and conservation initiatives.

This journey allows students to explore the intersection of ecology, environmental science, and cultural identity, highlighting how Namibians balance conservation, indigenous knowledge, and development.

Summary of the Travel Experience:
Dates: June 14–28, 2027 (14 days)
Destinations: Windhoek, Sossusvlei, Namib-Naukluft National Park (Gobabeb Research Centre), Walvis Bay, Swakopmund, Skeleton Coast, Etosha National Park
Themes: Global Citizenship, Sustainability, Culture & Identity, Environmental Stewardship

This 14-day immersion through Namibia invites students to engage deeply with questions of identity, culture, and humanity's shared responsibility for the planet. Coordinated in partnership with Yavola Tours, a Namibian-owned organization dedicated to community-based and environmentally responsible travel, the experience blends cultural exchange, service learning, and reflective inquiry.

Students will travel across diverse Namibian landscapes, from deserts to coastal ecosystems to savanna wildlife reserves, meeting people and projects that model sustainable living and resilience. Guided by local educators, artists, scientists, and community leaders, participants will explore how Namibians preserve cultural heritage while addressing environmental and social challenges.

Program Highlights:

- Cultural exchange in Windhoek with local youth and artisans exploring post-apartheid identity, education, and entrepreneurship.
- Service collaboration in a community-led conservation or education initiative (such as supporting a school, assisting a youth environmental club, or helping with habitat restoration projects near Gobabeb).
- Dialogue on sustainability with Namibian guides and conservationists—connecting local perspectives to global issues like water scarcity and climate justice.
- Cultural storytelling and reflection sessions that encourage students to consider their roles as ethical travelers and global citizens.
  Wildlife observation and environmental education in Etosha National Park, connecting ecological understanding with stewardship ethics.
- Daily reflection and journaling linking experiences to Rotary's Global Competencies: compassion, intercultural understanding, and global responsibility.

This journey will help students broaden their worldviews, deepen empathy, and strengthen their sense of purpose as global changemakers, aligning directly with the Edina Global Scholars Capstone framework and the United Nations Sustainable Development Goals (SDGs 4, 13, and 17).

Overview of Standards That Will be Taught on the Travel Experience:
This experience supports the Edina Global Scholars Capstone outcomes and the Minnesota K–12 Academic Standards for Social Studies (World Geography, Human Rights, and Global Studies strands). It is designed to help students grow as empathetic, informed, and engaged global citizens.

Through this program, students will:

1. Develop Global Competence
   - Investigate the world beyond their immediate environment by engaging directly with Namibian communities, cultures, and ecosystems.
   - Recognize perspectives by examining how history, culture, and environment shape identity and decision-making in Namibia.
   - Communicate ideas effectively across cultural and linguistic boundaries through collaboration with local partners and youth.

2. Foster Civic Engagement and Ethical Global Action
   - Participate in service-learning projects that address sustainable development challenges such as conservation, education, or social enterprise.
   - Reflect on ethical travel practices, privilege, and equity in global mobility.
   - Identify ways to take meaningful, locally grounded action upon returning home.

3. Deepen Cultural Understanding and Intercultural Empathy
   - Explore Namibia's diverse heritage through interactions with indigenous communities, artists, and local guides.
   - Examine the country's post-apartheid reconciliation efforts and their impact on social justice and environmental sustainability.

- Engage in structured reflection to connect personal values with global citizenship and social responsibility.

4. Connect Learning to Global Frameworks
- Link experiences to the UN Sustainable Development Goals (SDGs), particularly:
    - SDG 4 – Quality Education
    - SDG 13 – Climate Action
    - SDG 15 – Life on Land
    - SDG 17 – Partnerships for the Goals
- Synthesize insights through journaling, storytelling, and a post-trip action project that extends learning into local community impact.

Cost:
Approximate total cost per student: $5,000 USD. This includes international flights, in-country transportation, lodging, activities, most meals, guide services, and park fees.

Fundraising:
Coordinated through Edina Rotary and Global Scholars student initiatives (service projects, community partnerships, and grants). A detailed fundraising plan will be attached.

Transportation:
Air Travel: Minneapolis → Windhoek (Hosea Kutako International Airport), round-trip.
In-Country: Private charter buses and safari vehicles operated by Yavola Tours.

Accommodations:
Combination of eco-lodges, research centers, and national park guesthouses (Windhoek, Sossusvlei, Gobabeb, Swakopmund, Etosha). All lodging facilities meet safety and quality standards, featuring single-gender student rooms and private accommodations for educators.

Supervision:
Lead Teacher: Lindsey Smaka
Additional Chaperones: 2–3 additional Edina Staff
Local Support: Namibian naturalists and guides from Yavola Tours accompany the group throughout.
Administrator: Jenn Carter

Recommendation: Review the international travel request for discussion.

Desired Outcomes from the Board: Review the report, have questions prepared, and provide feedback on the key information presented.

Attachments:

1. Appendix III Board Policy 538 , Extended Field Trip and Travel Application Preliminary Approval
2. Namibia Itinerary
3. Fundraising Plan

Board Meeting Date: December 8, 2025

Title: Toronto, Canada 2027 - International Travel Request - Edina High School Model U.N. - Brad Dahlman, Margaret Trenda, Claude Sigmund

Type: Discussion

Presenters: Jody De St. Hubert, Director of Teaching and Learning; Jenn Carter, Edina High School Assistant Principal; and Brad Dahlman, EHS Social Studies Teacher and Model UN Advisor

Background: In accordance with Policy 538, the following international student travel experience for up to 32 Edina High School Students students for 4 days in January/February 2027, has received support from the school's administration. Participating students will miss 2 school days for this travel experience.

This conference experience is coordinated by University of Toronto Model United, an organization that provides students with the ability to participate in a Model United Nations conference with students from around the world.

Summary of the Travel Experience: Most Model UN conferences do not change schedules significantly from year to year. So it is reasonable to believe that the 2027 conference will follow a similar if not identical schedule to 2026. This is the schedule for the 2026 conference.

Overview of Standards that will be taught on the Travel Experience: Students work on the four foundational skills of being a delegate: 1) Writing, 2) Research, 3) Public Speaking and 4) Collaboration. Students work to build these skills during Model UN practices and then put them on display during conferences. These skills would be on display while students are representing a country in a simulation to write resolutions about relevant global topics. Here is a sampling of 2026 conference offerings as well as offerings from previous years. Model UN students exemplify the Portrait of a Well-Rounded Edina Graduate.

Cost:
Early Registration:

- $110 CAD per delegate for delegate fees
- Airfare: The Model UN Team will get bids from multiple airlines in order to assess the best combination of price and travel arrangements..

    - $500 USD per delegate for airfare- Estimate based on Air Canada flight direct from MSP to YYZ
- Public Transportation to hotel using the *Toronto Transit* from the airport to the St. George Station.
    - $2.40 is the price for a single ride.
- The best estimate of the hotel is $500CAD per person. This is based on sharing rooms at the Kimpton St. George hotel (See below).
- If time allows with the final conference and flight schedule, sightseeing in Toronto would be included.
- **Expected Total Price: $1500 USD per student**

Transportation: All students and chaperones will travel as a group from Minneapolis to Toronto, and return via a major US international airline or partner.

Accommodations: The conference itself is hosted by the University of Toronto St. George's Campus. In the past, the conference has partnered with Kimpton St. George, The Yorkville Royal Sonesta, and the Downtown Center Holiday Inn. All three hotels are within a couple blocks of the hotel. The plan is to stay at one of these hotels based on cost and ease of walkability.

Supervision: The supervising team will be the Model United Nations advisors, Bradley Dahlman, Claude Sigmund and Margaret Trenda. Troy Stein will serve as the administrator.

Recommendation: Review the international travel request for discussion.

Desired Outcomes from the Board: Review the report, have questions prepared, and provide feedback on the key information presented.

Attachments:

1. Appendix III Board Policy 538 , Extended Field Trip and Travel Application Preliminary Approval
2. Advisors Detailed Write up of Travel Plan

Board Meeting Date: December 8, 2025

Title: Japan 2027 - International Travel Request - Christopher Griggs - Edina High School - Social Studies

Type: Discussion

Presenters: Jody De St. Hubert, Director of Teaching and Learning; Jenn Carter, Edina High School Assistant Principal; and Christopher Griggs, EHS Social Studies Teacher

Background: In accordance with Policy 538, the following international student travel experience for up to 40 Edina High School students from approximately June 10-20, 2027 has received support from the school's administration. Participating students will not miss any school days for this summer travel experience.

This expedition, coordinated by EF Tours, utilizes Social Studies standards in addition to Edina Public Schools educational competencies. Among other experiences, students will tour historical grounds and cities, experience Japanese culture through arts, dance, music and through one-on-one interaction with local citizens. This experience will be a for-credit high school class; students will be required to keep a journal of their experiences. This will be supported with daily writing prompts as well as teacher-led discussions about their reflections and experiences.

Summary of the Travel Experience: A Social Studies travel-based learning experience to Japan in the summer of 2027. A link to the itinerary can be found **here**.

Overview of Standards that will be taught on the Travel Experience:
2022 Minnesota K-12 Academic Standards in Social Studies (Commissioner Approved Draft)

Geography	History	Ethnic Studies
Places and Regions: Describe places and regions, explaining how they are influenced by power structures.	Change, Continuity and Context: Ask historical questions about change, continuity and context in order to identify and analyze dominant and nondominant narratives about the past.	Identity: Analyze the ways power and language construct the social identities of race, religion, geography, ethnicity and gender.

Human Systems: Analyze patterns of movement and interconnectedness within and between cultural, economic and political systems from a local to global scale. Culture: Investigate how sense of place is impacted by different cultural perspectives.	Historical Perspectives: Identify diverse points of view and describe how one's frame of reference influences historical perspective. Historical Sources and Evidence: Investigate a variety of historical sources by: a) analyzing primary and secondary sources, b) identifying perspectives and narratives that are absent from the available sources and c) interpreting the historical context, intended audience, purpose and author's point of view of these sources. Connecting Past and Present: Use historical methods and sources to identify and analyze the roots of a contemporary issue	Apply these understandings to one's own social identities and other groups living in Minnesota, centering those whose stories and histories have been marginalized, erased or ignored.

Cost: The anticipated inclusive cost of this experience is $5,689 per student. This price is inclusive of all transportation, accommodations, meals, transfers, and insurance. Students will be responsible for any other out of pocket costs or incidentals. Need-based scholarships and fundraising opportunities are available. EF and Edina Public Schools have established a program designed to empower sustainable and impactful travel-based learning programs for the school community that increases equity and access to the global classroom and opportunities like this one. EPS and EF have created a scholarship program aligned with EPS' commitment to equity, and students who participated in past tours have accessed these funds.

Transportation: All students and chaperones will travel as a group from Minneapolis to Osaka, Japan and return via Tokyo, Japan on a major US international airline or partner.

Accommodations: Students and chaperones will be housed in 3 to 4 star rated hotels.

Supervision: Staff members traveling with the group are lead teacher Christopher Griggs, EHS Social Studies teacher, and up to 5 additional licensed staff, one of which is a licensed school administrator. The licensed administrator is expected to be Jennifer Carter.

Recommendation: Review the international travel request for discussion.

Desired Outcomes from the Board: Review the report, have questions prepared, and provide feedback on the key information presented.

Attachments:

1. Appendix III Board Policy 538, Extended Field Trip and Travel Application Preliminary Approval

Board Meeting Date: December 8, 2025

Title: Bordeaux, France 2027 International Travel Request - Normandale Elementary School - Lynnea West

Type: Discussion

Presenters: Jody De St. Hubert, Director of Teaching and Learning; Chris Holden, Normandale Elementary Principal; and Lynnea West, Normandale and Cornelia Media Specialist

Background: In accordance with Policy 538, the following international student travel experience for up to 35 Normandale Elementary students for two weeks in June 2027 has received support from the school's administration. Participating students will miss zero school days for this travel experience.

This experience is coordinated by Xperitas, a leader in delivering authentic language and cultural immersion programs for Spanish, French and German languages. In addition to experiencing the sites and speaking the target language, our celebrated Family Stay Experience® delivers a deeper, more meaningful exchange than other language immersion programs for students.

Summary of the Travel Experience: 2026 Travel Experience Information

Overview of Standards that will be taught on the Travel Experience:

Educational Goal:
To develop students' intercultural understanding, language skills, and global citizenship by immersing them in authentic French family and community life.

Intercultural Understanding:
Students will gain firsthand experience with French customs, traditions, and daily routines, building appreciation for perspectives different from their own.

Language Development:
Students will strengthen their ability to listen, speak, and read in French through natural, everyday interactions with native speakers.

Global Citizenship:
Students will begin to see themselves as part of a global community, recognizing both similarities and differences among cultures.

Social and Emotional Growth:
Students will develop adaptability, independence, and empathy by engaging respectfully in a new environment and forming connections within their host families.

Reflection and Connection:
Students will reflect on their experiences to connect what they've learned in school to real-world contexts and to share their insights with peers upon returning home.

Cost: $4,500

Transportation: Air

Accommodations: Host Family Stay

Supervision:
Lead Teacher: Lynnea West
Additional Chaperones: 1-2 additional Normandale staff
Local Support: host families

Recommendation: Review the international travel request for discussion.

Desired Outcomes from the Board: Review the report, have questions prepared, and provide feedback on the key information presented.

Attachments:

1. Appendix III Board Policy 538 , Extended Field Trip and Travel Application Preliminary Approval
2. Voyage en France District Release of Liability Letter

Edina Public Schools

DEFINING EXCELLENCE

Board Workshop: December 8, 2025

Title: France 2027 - International Travel Request - Kim Caster & Pierre Schmidt - Edina High School - World Language

Type: Discussion

Presenters: Jody De St. Hubert, Director of Teaching and Learning; Jenn Carter, Edina High School Assistant Principal; Kim Caster EHS World Language Teacher; and Pierre Schmidt EHS World Language Teacher

Background of Current French Exchange: In accordance with Policy 538, the following international student travel experience for up to 20 Edina High School Students students for one week in February, 2027 has received support from the school's administration. Participating students will miss 5 school days for this travel experience.

In early 2023, Georges Duby High School contacted Pierre Schwartz and Kim Caster to create a school exchange among 10th and 11th grade students. This high school, in Aix en Provence France is a specialty high school focused on the study of English and English-speaking opportunities (ACT, SAT, American colleges, etc) so that their students can have in-country experience before graduation. These students fill out applications and go through interviews to be accepted to this highly competitive school. The 2023-2024 school exchange was developed and was approved by the school board on May 15, 2023.

After multiple meetings with the organizers for Georges Duby High School and Jenn Carter for Edina High School, we followed the protocol of the South Korean exchange to create an application process for both the Edina side and the French side of this exchange. Once the school board approved the travel on May 15, 2023, the students on both sides applied to exchange and host each other during this experience.

As part of the application process, students and families confirmed that the "traveling student" would have a private bedroom, access to privacy in the bathroom, and access to their dietary and medical needs (allergies) during the homestay. Students were then paired based on the needs and interests of the students participating in the exchange. Families are vetted through background checks. After this pairing and vetting was complete, student and parent emails/information was shared and in August students started communicating with the family from the opposite country.

The French arrived on October 19, 2023 and departed on November 6, 2023 (after a 5 day delay due to weather issues all over Europe. During this time, an itinerary (attached here) was developed so that the French chaperones had daily connection either by phone or in person

with their French travelers. American students brought their French students to school when asked and on other days, the French students went on excursions around the Twin Cities. During their stay all French students had access in two languages to their chaperones and could text or call at any time of day if anything went wrong.

For the board approved 2026-27 exchange the Edina group will be arriving in France on Saturday, February 13, 2027 and departing February 25, 2027. The same protocols to ensure a dynamic, safe, and rich experience for the French students while in Edina will be in place for Edina students while in France.

Summary of French Exchange for Proposed 2027 Exchange: While other travel opportunities allow our Edina students to see other cultures, this is a rare opportunity for our immersion and traditional students to learn day-to-day vocabulary, live a French life, and to do it in an affordable way that allows for more access. The proposal to continue the exchange and approve travel to France for Edina students in February of 2027 is coming forward with an established school partnership, strong protocols for safety, and rich learning experiences directly connected to MN World Language Standards and competencies of the Portrait of a Well-Rounded Edina Graduate.

The itinerary is based on past exchanges the last 2 years and is open to slight adjustments based on experiences and feedback from families and students.

Additional Information: This travel exchange will be available to all ninth and tenth grade students during this current year of 2025-2026. (Sophomores and Juniors in 2026-2027) Students applying to participate will be enrolled in French classes, either French III, Extended French V, French IV or AP French Language and Culture. Students participating on this exchange will:

a) use their French-speaking skills both in the fall (when hosting a French student) and in February (when traveling to France). Students will get extended time speaking to native speakers, reinforcing what they've learned over the past 5-10 years of French education
b) make cultural connections about their experiences with their host families and while they're in France in general. They will get to see real life examples of what they've studied or new examples that they can bring back to the classroom about French and Francophone cultures.

This experience is coordinated by the organizing teachers, Kim Caster and Pierre Schmidt in conjunction with their counterparts in France. These teachers will use Delta Group Travel for the purchase of the flights to and from France. Students will be paired with a French student/family and will stay with these families during their time in France.

Cost: The estimated cost will be $1500. A secondary cost for all families is hosting the French student in the fall, paying for meals and experiences while the French student is here.

Transportation: Airlines, family vehicles, trains and buses in France

Accommodations: Homestays

Supervision: Staff members traveling with the group are Kim Caster and Pierre Schwartz, EHS World Language Teachers.

Recommendation: Review the international travel request for discussion.

Desired Outcomes from the Board: Review the report, have questions prepared, and provide feedback on the key information presented.

Attachments:

1. Appendix III Board Policy 538, Extended Field Trip and Travel Application Preliminary Approval
2. May 15, 2023 Approved French Exchange
3. 2024-2025 Approved French Exchange
4. 2025-2026 Approved French Exchange
5. Fundraising
6. Insurance - Delta Travel

VII.D. 2026-2027 Courses General Add / Change Recommendations

Speaker(s): Jody De St. Hubert, Director of Teaching and Learning; Bethany Van Osdel, Assistant Director of Teaching and Learning; and Mark Carlson, K-12 Science and Mathematics Coordinator

DEFINING EXCELLENCE

Board Meeting: December 8, 2025

Title: 2026-2027 Courses General Add / Change Recommendations

Type: Discussion

Presenter(s): Jody De St. Hubert, Director of Teaching and Learning; Bethany Van Osdel, Assistant Director of Teaching and Learning; Mark Carlson, K-12 Science and Mathematics Coordinator

Description: As part of our continuous improvement efforts, each year the Teaching and Learning department brings forth proposals for new courses and recommendations for changes to courses for School Board review. These proposals and recommendations are generated by district and building staff, reviewed and refined through a collaborative process and presented to the school board for discussion and approval.

Engineering and Technology is the department with the most proposed change for 2026-2027. The proposed changes are being brought forward with the goal to:

1. make classes more accessible to students in their currently complex schedules.
2. make classes more engaging by reflecting data patterns in student interests.

Recommendation: Review the new course proposals for discussion, followed by approval in January.

Desired Outcomes from the Board: Review the report, have questions prepared, and provide feedback on the key information presented.

Appendix A:
Tentative Budget Proposals

Attachments:

1. Technology and Engineering Progression of Classes
2. EHS Course Catalog for Reference
3. Valley View Middle School Registration
4. South View Middle School Registration

NEW COURSE PROPOSALS

Edina High School

Department: Math

Course Name: AP Precalculus

Prerequisite: Algebra 2 with a grade of 90% or better
Grade: 9,10,11,12
Length: Year long
Meets Requirement for: Mathematics
Fee: None
Course Description: AP Precalculus is a rigorous, college-level course designed to prepare students for success in higher-level mathematics, including calculus and beyond. The course develops a deep understanding of functions, modeling, and problem-solving by exploring linear, quadratic, polynomial, exponential, logarithmic, trigonometric, rational, and polar functions. Students will apply these concepts to real-world contexts, analyze data, and use multiple representations (graphical, numerical, analytical, and verbal). Emphasis is placed on reasoning, precision, and connections between mathematical ideas. Successful completion of AP Precalculus equips students with the knowledge and skills needed for college mathematics and provides the opportunity to earn college credit through the AP Exam.
Submitted by: Nathaniel Murphy

Department: Personal Wellness

Course Name: Racket Sports

Prerequisite: Personal Wellness
Grade: 9, 10, 11, 12
Length: Semester
Meets Requirement for: Physical Education
Fee: None
Course Description: This class embodies a Health Learning Environment for students as well as addressing a Motivated Lifelong Learner. Racket sports are a true embodiment of lifelong learning because mastery is a continual process, providing intrinsic motivation that lasts well beyond the class.
Submitted by: Mellanie Pusateri

Department: Family and Consumer Sciences

Course Name: Unified FACS

Prerequisite: preferred Unified Leadership experience
Grade: 9, 10, 11, 12
Length: Semester
Meets Requirement for: elective
Fee: unknown at this time
Course Description: This course is an opportunity for special education students to work together with general ed students focusing on inclusion, teamwork, and

empathy while learning basic cooking skills. This class will include units on kitchen safety & sanitation, nutrition, and simple food preparation techniques. This course is designed to help all students build life competencies in a fun, collaborative, and supportive environment.

Submitted by: Carissa McCartan

Department: Engineering and Technology

Course Name: Biomedical Engineering

Prerequisite: Biology
Grade: 11, 12
Length: Semester
Meets Requirement for: Elective
Fee: None
Course Description: Biomedical Engineering prepares students to conceive, design, and develop devices and systems that improve human health and quality of life. Biomedical Engineering is the convergence of life sciences with engineering. From child car seats and football helmets to drug-delivery systems, minimally invasive surgery, and noninvasive imaging technology, the work of the biomedical engineer makes a difference in everyone's life.
Submitted by: Jodi Ramirez

Edina Virtual Pathway

Department: Business

Course Name: Marketing

Prerequisite: None
Grade: Edina Virtual Pathway 9, 10, 11, 12
Length: Semester
Meets Requirement for: Elective
Fee: None
Course Description: This course is the study of developing skills and competencies needed for careers in marketing, merchandising, and management. The primary units of study include targeting, promotions, positioning, distribution, pricing, market research, branding, packaging, personal selling, digital marketing, social media marketing, and entrepreneurship. The students will demonstrate learning through in class activities, projects, presentations and unit assessments.
Submitted by: Steven Cullison

CHANGES TO COURSES

Edina High School

Department: Engineering and Technology

Current Course Name: **Digital Electronics**
Proposed Course Name Change To: Intro to Electrical Engineering
Prerequisite: None
Grade: ~~9, 10,~~ 11, 12
Length: ~~Full Year, S1 and S2~~ Semester
Meets Requirement for: Elective
Purpose: this would be a specialty course in the sequence of engineering courses at EHS recommended to be taken in 11th or 12th grade. It is also being changed to a one semester course
Description: This course provides a foundation for students who are interested in electrical engineering, electronics, or circuit design. Digital electronics is the foundation of all modern electronic devices such as smartphones, appliances, laptops, digital cameras and high-definition televisions. Students study topics such as combinational and sequential logic and are exposed to circuit design tools used in industry, including logic gates, integrated circuits, and programmable logic devices.
Submitted by: Jodi Ramirez

Current Course Name: **Engineering Design & Development Capstone**
Proposed Course Name Change To: Engineering Capstone
Prerequisite: Previous HS Engineering course
Grade: 12
Length: Full year
Meets Requirement for: Elective
Purpose: This is the capstone course in the EHS engineering sequence and recommended for 12th grade year; it is being changed from a one semester course to a full year course with internship opportunities.
Description: The knowledge and skills students have acquired through high school engineering courses come together in this course. Students identify an issue and then research it, presenting their solution. This course provides an opportunity for students to exercise their creativity and imagination, finding a solution to an issue using math and science through engineering. During this course, students will be provided an internship opportunity that connects to their engineering interests.
Submitted by: Jodi Ramirez

Current Course Name: **Aerospace Engineering**
Proposed Course Name Change To: Flight Systems Engineering
Prerequisite: None
Grade: 9, 10, 11, 12 *recommended 11th
Length: ~~Full year~~ Semester
Meets Requirement for: Elective
Purpose: This is a one semester, specialty course focused on the aviation part of the current, full year, aerospace engineering course. It is recommended for 11th grade year.
Description: This course propels student learning in the fundamentals of aviation and aerospace engineering. Students will begin with an exploration of the types of aircraft in use today before going on to learn how aircrafts are made and how they fly. As they

explore the physics of flight, students bring the concepts to life by designing an airfoil, glider, and parachute. Aerospace engineering explores the evolution of flight, navigation and control, flight fundamentals, and aerospace materials.

Submitted by: Jodi Ramirez

Current Course Name: **Aerospace Engineering**

Proposed Course Name Change To: Rocket and Space Systems
Prerequisite: None
Grade: 9, 10, 11, 12 *recommended 11th
Length: Semester
Meets Requirement for: Elective
Purpose: This is a one semester, specialty course focused on the rocket and space systems that are part of the current, full year, aerospace engineering course. It is recommended for 11th grade year.
Description: This course is focused on the study of rockets and space systems. As students explore the physics of space flight, they bring the concepts to life by designing a model rocket. They learn basic orbital mechanics using industry-standard software. Students also explore robot systems through projects such as remotely operated vehicles.

Submitted by: Jodi Ramirez

Course Name: **Principles of Engineering**

Prerequisites: None
Grade: 9, 10, 11, 12 *recommended 10th
Length: ~~Full Year, S1 and S2~~ Semester
Meets Requirement for: Elective
Purpose for Proposed Course Description: this would be the second course in the sequence of engineering courses at EHS; it is being changed to a one semester course
Course Description: This course introduces students to the field of engineering by exploring various technology systems, engineering careers, and manufacturing processes. Students learn how engineers use math, science and technology in an engineering problem solving process to benefit people everywhere. Through hands-on problems that engage and challenge, students explore a broad range of engineering topics including mechanisms, the strength of structures and materials, and automation.

Submitted by: Jodi Ramirez

Course Name: **Intro to Engineering Design**

Prerequisites: None
Grade: 9, 10, 11, 12 *recommended 9th
Length: ~~Full Year, S1 and S2~~ Semester
Meets Requirement for: Elective
Purpose for Proposed Course Description: This would be the first course in a sequence of engineering courses at EHS; it is being changed to a one semester course.
Course Description: This course introduces students to product design. Students will learn about and apply the design process to solve real world problems. Students will

learn to document the solution to an engineering problem through sketching, modeling in 3D computer software, the creation of working drawings, and the use of a 3D printer to create prototypes. As students learn to solve engineering problems, they will apply math, science, and engineering skills to their solution and work in teams to solve problems.

Submitted by: Jodi Ramirez

Department: Wellness and Health

Course Name: **Soccer Theory**

Prerequisites: Personal Wellness
Grade: 9,10, 11, 12
Length: 1 Semester, S1 or S2
Meets Requirement for: Physical Education
Purpose for Proposed Course Description:
Course Description: This course will enhance technical and tactical game knowledge, as well as playing ability through a challenging and competitive high school level soccer curriculum. Students will engage in a variety of soccer training methods that are aimed to improve all five areas of soccer development: fundamental/technical skills; tactical knowledge and playing ability, athleticism (strength, endurance, balance, coordination, speed); and game psychology. Mastering these five areas of soccer development will increase the student's playing ability. Students will learn the rules and fundamentals of soccer through game play.

Submitted by: Mellanie Pusateri

Department: ELA

Course Name: **African American Literature**

Prerequisites: English 10 Survey, English 10 Roundtable, Online English 10
Grade: 11, 12
Length: Semester
Meets Requirement for: meets fiction and nonfiction requirement
Course Description: Students will examine African American literature from the 18th century to the present day by engaging with diverse voices, genres, and perspectives. Literary study will be grounded in historical context, examining major movements and the writers who defined them.

Submitted by: Tess Bademan

Course Name: **Women Writers**

Prerequisites: English 10 Survey, English 10 Roundtable, Online English 10
Grade: 11, 12
Length: Semester
Meets Requirement for: meets fiction and nonfiction requirement
Course Description: Students will consider women's voices in various forms (stories, essays, novels, and poems), exploring the issues these works raise, the roles women accept or reject, and the ways they confront, accept, or reimagine convention.
Submitted by: Tess Bademan

Department: Mathematics

Math is currently in the exploration phase of implementation science and will potentially have additional proposals to ensure alignment with new Minnesota Math standards at the January 12th School Board Meeting with an update provided in the Superintendent's Weekly Updates in December as needed.

Department: World Language

Course Name: **Enriched Spanish 4**

Prerequisites: None

Grade: 11, 12

Length: Full Year, S1 and S2

Meets Requirement for: Elective

Course Description: This course focuses on the development and refining of listening, speaking, reading and writing skills through the study of authentic resources from the Spanish-speaking world (art, education, demographics, natural resources, etc.). Students will make comparisons between what we are studying in class or their home culture(s). Students will learn more advanced grammar skills to enrich their speaking and writing proficiency, so they should be confident with grammar skills taught in level 3. The class is conducted primarily in Spanish.

Submitted by: Kim Caster

Current Course Name: **AP Latin/College in the Schools/Level 5**

Proposed Course Name Change To: Latin 5 - College in the Schools (CIS)

Purpose: **Submitted by:** Kim Caster

South View and Valley View Middle Schools

Department: Science

Course Name: **Compacted Science 7**

Grade: 7

Length: Full Year

Meets Requirement for: Science

Purpose for Proposed Course Description: This change is aligned with changes to the Compacted Science Pathway made for the 2025-26 school year in which Compacted Science 6 was dropped.

Course Description: This course provides a compacted learning experience based on demonstration of science competencies. Students enrolled in this course should be able to quickly comprehend and apply science concepts. Repetition and experimentation are limited due to the pace of this course. Time outside of class will be needed to meet pacing demands. It covers 2 years of middle school science standards in 1 year and prepares students to take 9th grade science as 8th graders. This course utilizes math learned in the accelerated math pathways.

Submitted by: Mark Carlson

DROP COURSE

Edina High School

Department: Personal Wellness

Course Name: Wellness Lifetime Activities
What considerations lead to this drop request? We haven't run the class the past two years and we believe if we added a racket sports class we would meet more student interest and needs. Many other course offerings are in place and there is a student desire for racket activities.
Submitted by: Mellanie Pusateri

Appendix A: TENTATIVE BUDGET PROPOSALS

The following budget requests are all being reviewed in collaboration with Teaching Staff, Teaching and Learning, and DMTS. They reflect new costs. Final budget decisions will all be made with the lens of ensuring a rigorous and engaging experience for students and fiscal responsibility. The chart below gives a general overview of what is considered in the course request or change proposal process and does not reflect final budget decisions at this time. Final budget decisions will be communicated with teachers and administration in response to their requests between February and April of 2026.

COURSE TITLE	SCHOOL	COST IN CURRICULUM WRITING HOURS *All curriculum writing costs will be absorbed by T & L.*	COST IN MATERIALS
Racket Sports	EHS	Curriculum = **20-30 hours of curriculum writing x 1 teacher** Approximately **$1,700**	**Technology**: * No new costs - - - - - - - - - - - - - - - - - - **Curriculum/Materials:** $ We would need added equipment, in particular table tennis equipment. We currently have the equipment for tennis, pickleball and badminton. *EHS will absorb these costs. - - - - - - - - - - - - - - - - - - **On-going Consumable:** $ *EHS PE Depart will absorb these costs.
Biomedical Engineering	EHS	Curriculum = **20 hours x 1 teacher** Approximately **$1,200**	**Technology**: - - - - - - - - - - - - - - - - - - **Curriculum/Materials:** - - - - - - - - - - - - - - - - - - **On-going Costs:** *Unknown at this time. T & L and EHS will collaborate on costs.
AP Precalculus	EHS	Curriculum = 15 hours x 3 teachers Approximately **$2,500**	**Curriculum/Materials:** $ is dependent on the number of students, approximately $40-50 per student per year. *T & L will budget for this cost.
Marketing	EVP	Curriculum = **24 hours of curriculum writing x 1 teacher** Approximately **$1,500**	**Technology**: - - - - - - - - - - - - - - - - - - **Curriculum/Materials:** - - - - - - - - - - - - - - - - - - **On-going Costs:** *Unknown at this time. T & L and

			EHS will collaborate on costs.
Unified FACS	EHS	Curriculum = **20-30 hours of curriculum writing x 1 teacher** Approximately **$1,700**	Additional costs for accommodation materials: choppers, child safe knives... (this class would replace a section of foods to keep our 12 sections). *Student Support Services will absorb these costs.

VII.E. Concord Flood Risk Reduction Infrastructure Project Update

Board Meeting Date: 12/8/2025

Title: Concord Flood Risk Reduction Infrastructure Project Update

Type: Discussion

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

Description: The District administration continues to evaluate the City of Edina's request to construct a regional stormwater retention facility on the South View/Concord campus (McCarthy Field). The City has identified the campus as the most viable location to address long-standing flooding concerns affecting Concord Avenue, West 58th Street, and the surrounding neighborhood, with construction tentatively planned between 2028 and 2029. The project would require the District to grant temporary construction access and enter into a long-term maintenance agreement for the underground infrastructure. The City's investment is estimated at $11 million and includes full site restoration.

The Board previously inquired as to whether construction of a future instructional facility on the McCarthy Field parcel remains feasible. The administration engaged construction partners Bolton & Menk and Wold Architects & Engineers and have found that the feasibility of constructing a structure of meaningful size on this parcel is extremely limited today and would be impossible once a regional stormwater facility is installed. Current watershed regulations leave only 3,005 square feet of remaining developable area before triggering the Minnehaha Creek Watershed District's 40 percent impervious-surface rule, significantly constraining any future building footprint. These conditions, along with the parcel's total area being under five acres, render construction of an instructional building impractical under current conditions and not feasible after installation of the City's proposed underground storage system, which expressly prohibits structural development above it.

The Board also asked about potential roadway disruptions associated with construction. Members of the City's engineering team have informed the administration that no roadway closures on Concord Avenue, Southview Lane, or Normandale Road are planned or anticipated. While earthwork, trucking, and hauling activities will be required, the City has stated these will be coordinated around school operations to minimize disruption to student access, campus circulation, and neighborhood traffic patterns. Construction sequencing is expected to be developed jointly during the design phase to ensure school-year functionality is maintained.

The administration's review confirms that while the project may present future operational challenges such as site disruption during construction and maintenance of the facility in the future, the long-term flood-mitigation benefits to the neighborhood and campus are significant. A partnership with the City would also provide the District with significant current and future development benefits. A regional stormwater structure on the site will likely yield more water retention capacity than currently needed, resulting in "credits" with the

watershed district. These credits can then be applied to future District development on the 45 acres of land spread between the Edina Community Center, South View Middle School, Concord Elementary. McCarthy Field, and Kuhlman Stadium, offsetting the need to add other stormwater management systems to accommodate new construction projects.

The administration anticipates presenting a formal recommendation for the District to enter into an agreement with the City at the Board's January 2026 regular meeting.

Recommendation: There is no recommended action.

Desired Outcomes from the Board: Engage in conversation with the administration regarding the project.

Attachments:

1. Memo – Concord Flood Infrastructure Project
2. ECC-SV-CC Campus Project Map
3. Draft – Agreement to Construct and Maintain Storm Water Management Facility

CITY OF EDINA

MEMO

Edina Engineering Department
Phone 952-826-0371 • Fax 952-826-0392 • EdinaMN.gov

Date: September 8, 2025

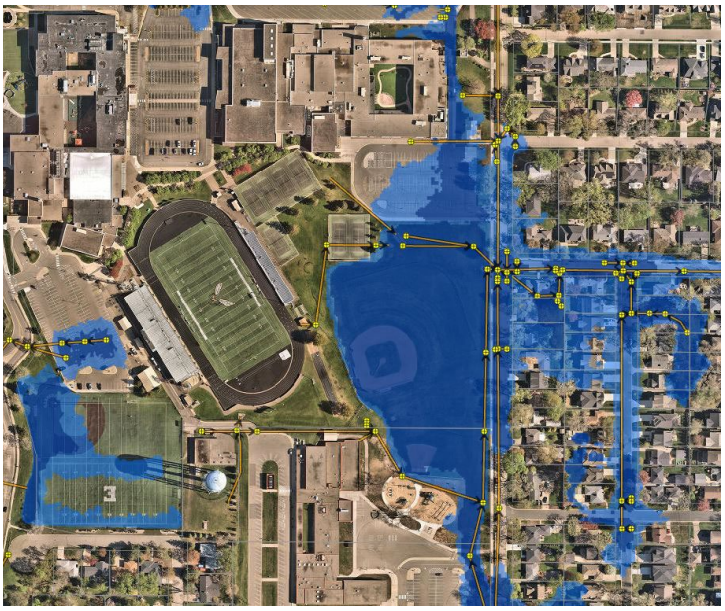
To: Mert Woodard SFO., CFO/Director, Finance & Operations, Edina Public Schools

cc: Chad Millner P.E., Director of Engineering, City of Edina

From: Ross Bintner P.E., Engineering Services Manager, City of Edina

Subject: Concord Flood Infrastructure Project

This memo will provide background information about; Flooding issues and needs in the Concord and Golf Terrace Heights neighborhoods and middle school campus area, City of Edina Flood Risk Reduction Strategy and Concord Flood Infrastructure Project and context on the process to date that lead to the proposed agreement between Watershed District, School District and City.



Flood issues near Middle School

Flood issues in the City of Edina can be explored with two interactive maps on the Flood Resources webpage. A first ring suburb built primary between 1950-65, Edina was built for a different service level and climate. Flooding in Edina is not only common it is also increasing.

Southview Middle School site has a low area on the east central part of the lot, currently occupied by a baseball field, open space, parking lot, tennis court, and track and field space. These low areas and facilities are exposure to flood waters on a regular basis. The neighborhood to the east of this low area shares this flood exposure in more extreme storm events.

The Image above is from the "What's My Flood Risk" interactive map

Edina FRRS Context

The City of Edina's strategy is to comprehensively reduce the risk of flooding throughout the community. Details of the plan can be found in the 2022 Water Resources Management Plan, sections (1.2, 3.3) One of the four sectors of work is flood infrastructure, *(3.3.3) We renew our infrastructure and operate it to reduce risk. We will plan public streets and parks to accept and convey flood waters to reduce the risk and disruption of related city services.* Two recent examples of this flood infrastructure work include Lynmar Basin and Morningside Flood Infrastructure Project. We do this work in partnership with local Watershed Districts. The Concord Flood Infrastructure Project is the next major flood infrastructure proposed under this area of work.

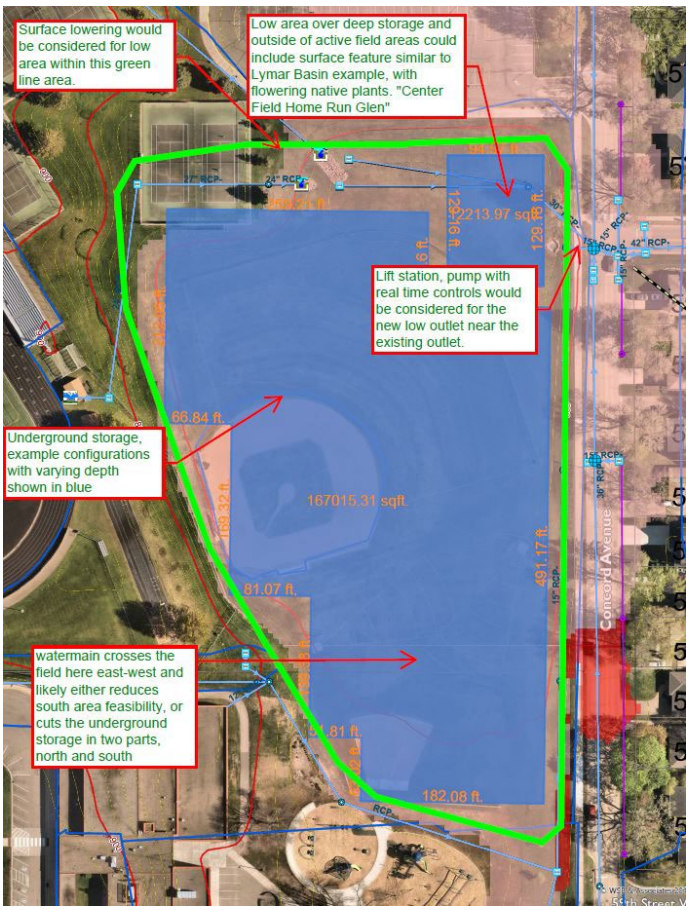
CFIP Project outline

First reviewed in 2022 Water Resources Management Plan (WRMP) Appendix A,10.3.1.2, Concord Flood Infrastructure Project includes options to store more flood water on the surface, below ground or a combination of both at the Southview Middle School site. Several key points describing the issue are presented here;

- The intersection of Concord Avenue and West 58th Street and the surrounding area has long experienced flooding problems. A storm sewer system drains this low-lying area; however, when stormwater flows exceed the system's capacity (3.5 inches over 24 hours), water pools along the roadway and in adjacent yards until it rises enough to flow eastward along West 58th Street toward Wooddale Avenue. This type of storm has a 20 percent chance of occurring in a given year (also known as a 5-year storm or 20-percentannual-chance storm).
- The flooding problem in this area results from the limited conveyance capacity of the downstream storm sewer system.
- A 100-year storm has the potential to impact 33 principal structures along Golf Terrace, Lakeview Drive, Oak Drive, West 56th Street, Tower Street, and Woodland Road W.

The options we are pursuing are described in the "modeling results" and "proposed infrastructure options to reduce flood risk" sections of section A.10.3.1.2. Several key points describing the option on the School District property, relating each to our current approach, are presented here:

- Option 2: Increase Trunkline Capacity Along West 58th Street. This initial study considered gravity pipeline addition. We will consider pumped, force main capacity.
- Option 3: Add Underground Storage in South View Park. (see note option 4)
- Option 4: Add Surface Storage in South View Park. The initial study reviewed underground and surface storage separately. We will review combined approaches with both underground and surface storage with the goal to get efficiency from the surface storage while reducing the tradeoffs related to retaining and improving all the field use functions the current site provides.
- Option 5: Increase Trunkline Capacity Along West 58th Street and Add Underground Storage in South View Park. This is a combination of options 2 and 3, we will rework options 2-4 as described above to create a new combined option that gets the most flood and community amenity uses out of the space.



The sketch on the right was created to conceptualize the options in the field area. An attachment is provided to review in greater detail and facilitate discussion.

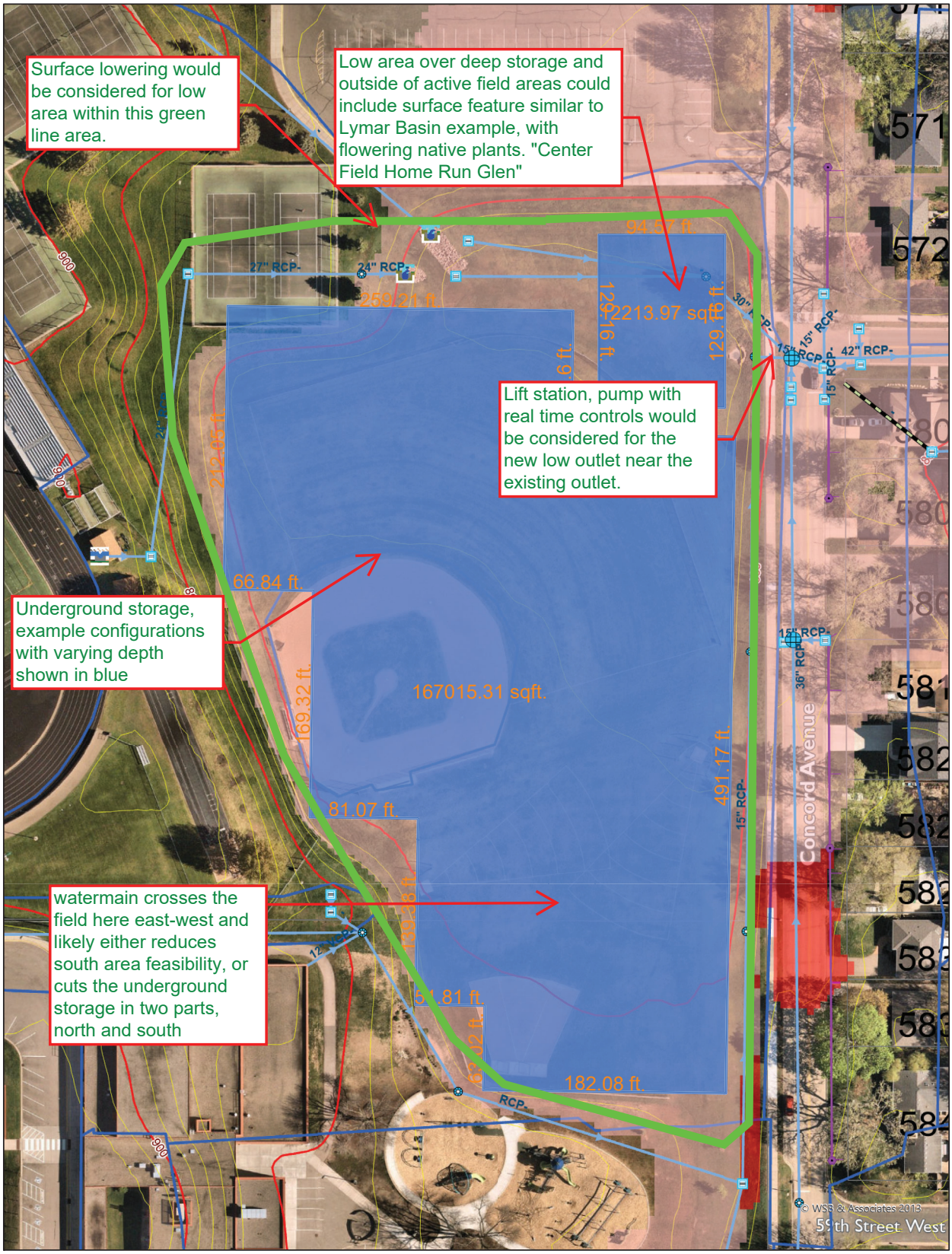
Next Steps and Discussion

The City of Edina has included the Concord Flood Infrastructure Project in its Capital Improvement Plan. The work to plan, design, and construct the Concord Flood Infrastructure Project is currently planned to take place between 2026 and 2028. Here are steps describing how the City and School District could partner in this work as well as context on how the city has conducted flood infrastructure work to date.

- 2025 Agreement
  - The agreement includes cost savings to the School District for the construction costs of the tennis court stormwater facility. District and City should work through opportunities, interest, and concerns to build project requirements for the next phases of the work. Key interests expressed by School District staff include; 1) Reduce field downtime, 2) Reduce school access interruptions, 3) Rebuild field amenities to like-or-better condition. 4)Reduce typical drainage and flooding issues in field and turf areas, 5) Reduce and mitigate, or rebuild any infrastructure damaged by access for construction, and 6) Consider environmental or infrastructure educational opportunities with new facility. Additional requirements or process steps may be included at this time.
- 2026 Planning
  - The City would lead the planning and engage the District at key decision points, checking in on the status of the balance between project goals, the requirements, and available resources. This step of the project typically includes engagement of the public based on an engagement plan approved by the City Council. As this site is School District controlled, public engagement would likely be limited to construction impacts, project benefits and tradeoffs, and general awareness. The School District could request specific engagement based on the users of the fields, or other known community relationships or interest in the field to be included in the project requirements.
- 2027 Design
  - The City would lead the design and engage the District on any remaining decision points. Most of the decisions will be made in the concept and planning phase, but minor changes can occur in final design. The agreement and typical permitting process for a project of this scope includes an approval step by the School District as the property owner.
- 2028-9 Build and Restore
  - Construction would follow and could be phased in a variety of ways to best balance tradeoffs of varying requirements. Construction would likely impact 2 field seasons with restoration of turf to be play-ready usually takes a year to grow-in.
- Future Maintenance
  - Inspection, operation and maintenance of the facility would be City responsibility, with access provided by the School District.

Attachments;

1. Conceptualized storage figure



Frozen Pipe
Flow Control Structure
Outlet
Inlet
Pump Station

Manhole (Storm)
Catch Basin
Gate Valve
Gate Valve Manhole
Manhole
Sump
Treatment Structure

CBMH
Unknown Structure
Sump Cleanout

Sump Draintile
Drain Tile
Service

Gravity Main
SubType, LifeCycleStatus
Collector, Abandoned
Collector, Active

Pressurized Main
Abandoned

Active
Flow Control Feature
Flow Control Area

BMP
Type
Aquatic Vegetation
Constructed Wetland
Filter Strips and Swales
Filtration
Flood Flow Path Preservation
Green Roof
Infiltration Basins and Trenches

Native Landscape Restoration
Other
Permeable Pavement
Pond
Rain Garden
Reuse
SPCD
Shoreline Stabilization
Tree Trench
Underground Infiltration

The CITY of EDINA

N
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April 30, 2025
Map Powered By DataFi

AGREEMENT to CONSTRUCT and MAINTAIN STORMWATER MANAGEMENT FACILITY

Edina Public School District, City of Edina and Minnehaha Creek Watershed District
MCWD Permit No. 25-106

Recitals

A. The Minnehaha Creek Watershed District (MCWD), pursuant to Minnesota Statutes §103D.341, has adopted and maintains rules to protect water resources from land use and development impact.

B. The Edina Public School District (EPSD) has applied to MCWD for a permit (Permit No. 25-106) to remove and replace tennis courts and concrete walkways, with associated site grading and utilities installation (the "Project"), on its property located at 5701 Normandale Road, Edina (the "Property").

C. MCWD rules require, as a condition of the permit, that EPSD install and maintain, indefinitely, facilities to manage stormwater generated from new and reconstructed hard surface associated with the Project.

D. The City of Edina ("City"), pursuant to its Water Resources Management Plan, Appendix A (December 2022), has identified the potential to create 10 to 19 acre-ft of regional stormwater volume storage on the Property upgradient of the City's main trunk storm sewer along West 58th Street, which outlets into Minnehaha Creek (the "Facility"). The Facility catchment would encompass approximately 100 acres of developed land within the City, including the Project hard surface footprint.

E. MCWD rules require that stormwater be treated by infiltration or another volume reduction method, if infiltration is feasible at the site of the permitted work. MCWD has determined that infiltration is not feasible at the Project site, and that stormwater filtration is an acceptable practice. Permit No. 25-106 requires that EPSD supply a stormwater infiltration water quality volume of at least 8,385 cubic feet or, for a practice other than infiltration, a volume that provides for an equivalent annual Total Phosphorus (TP) removal of 0.59 pounds/yr.

F. While the City has not yet determined the water quality treatment design for the Facility, it is included in the City's 2025-2030 capital improvement program. The City has budgeted $10 million for the Facility, and has programmed feasibility work for 2026 and construction for 2028.

G. EPSD and the City propose that EPSD use the Facility to meet its requirements under Permit No. 25-106. However, the EPSD plans to begin Project construction in Summer 2025, and the MCWD stormwater management rule, at paragraph 10.a, requires that facilities required to treat constructed hard surface must be functional within 24 months of the start of construction of the regulated surface. The MCWD Board of Managers, under the MCWD variances and exceptions rule, has approved an exception to this requirement on the finding that the Facility, over time, will provide water quality volume treatment of a wider area of developed land, and be subject to City maintenance by agreement with MCWD. To account for the delay in stormwater water quality treatment associated with approval of this exception, this agreement requires the Facility to be designed to remove at least 0.83 pounds/yr of TP. A condition of approval is this agreement among EPSD, the City, and MCWD.

Accordingly, the parties, intending to be legally bound, agree to the following terms for construction and maintenance of the Facility. EPSD and the City, separately, have exchanged valuable consideration to support the obligations of each as set forth herein.

Terms

1. The City will contract for feasibility review by February 28, 2026 and the City's consultant will submit the feasibility report by December 31, 2026. On submittal, the City will transmit a copy to EPSD and MCWD. If the City Council finds that the Facility is feasible, the City will retain a design consultant and advance the design. In doing so, the City will inform ESPD and MCWD of the progress of design.

2. EPSD agrees that the City may occupy the Property as necessary or convenient to construct and maintain the Facility. EPSD and the City may enter into an easement or other agreement to give more detail to this relationship. The City will issue a notice to proceed for Facility construction tentatively planned for the 2028 construction year. The Facility will be constructed and functional by January 1, 2030.

3. On the City consultant's certification of completion, the consultant will provide as-built plans to EPSD and MCWD and affirm that the Facility as constructed conforms to plans, provides an annual total phosphorus load reduction of at least 0.83 lbs/year, and allows for rate control and flood separation standards of the MCWD stormwater management rule to be met under Permit 25-106 . MCWD, on the basis of its engineer's advice, will provide its written concurrence that the Facility fulfills the City's construction obligation under this agreement.

4. The City will maintain the Facility in accordance with the terms of its NPDES MS4 permit, as well as the following standard MCWD maintenance terms, as applicable:

a. Raingardens, infiltration basins and filtration basins. Raingardens, infiltration basins and filtration basins will be inspected annually to ensure continued live storage capacity at or above the design volume. Invasive vegetation, excess sediment and debris will be removed as needed and healthy plant growth will be maintained to ensure that the facilities continue to perform per design.

b. Underground storage facilities. Underground storage facilities will be inspected at least annually to ensure continuing performance per design. Capacity will be considered inadequate if sediment has decreased the storage volume by 50 percent of the original design volume. Accumulated debris and sediment will be removed, and inlet and outlet structures will be kept clear of any flow impediments.

c. Grit chambers, sump catch basins and sump manholes. Grit chambers, sump catch basins and sump manholes will be inspected in the spring, summer and fall of each year. All sediment and debris will be removed as needed such that the stormwater facilities operate as designed and permitted.

d. Reporting. The Declarant will submit to the MCWD annually a brief written report that describes stormwater facility maintenance activities performed under this declaration, including dates, locations of inspections and the maintenance activities performed.

DRAFT

If the Facility is of an atypical design that, in MCWD's judgment, requires other maintenance terms, the parties will execute an amendment to this agreement to incorporate those terms. EPSD will not take any action that would render the City unable to fulfill its maintenance obligations.

5. Until MCWD has provided its concurrence under paragraph 3, EPSD will take no action that would impede the City's ability to site, within the area delineated on Attachment A hereto, incorporated herein, a Project-specific stormwater management practice meeting the requirements of paragraph 6.

6. If the City determines under paragraph 1 that the Facility is not feasible, or has not achieved a constructed and functional Facility by January 1, 2030, the City will proceed, diligently and in consultation with MCWD and EPSD, to identify and design one or more stormwater management practices that meet water quality volume and rate control standards under Permit No. 25-106. The practices may be sited in the area referenced on Attachment A, or may be sited elsewhere, provided they capture the runoff from the new and reconstructed hard surface under the permit and otherwise conform to section 8 of the MCWD stormwater management rule, as it may be amended. This agreement constitutes a regional facility plan as the term is used in paragraph 8.d of the rule.

7. If MCWD determines that the Facility will not be constructed and functional by January 1, 2030 and that determination is not unreasonable, the City will proceed to construct Project-specific practices and they will be functional by June 30, 2031. If and when MCWD has concurred that the Facility is constructed and functional, the City may decommission the Project-specific practices. The City will maintain the practices until decommissioned, in accordance with maintenance terms specified by MCWD. Such terms will accord with MCWD's standard maintenance terms for the type of practices.

8. EPSD may perform any obligations of the City under paragraphs 6 and 7, pursuant to such terms as those two parties may agree. The City will remain responsible to MCWD to fulfill the obligations.

9. If the annual TP reduction of the Facility exceeds 0.83 pounds, the City may use the excess reduction for compliance with MCWD and other permit requirements as follows:

a. MCWD will recognize that part of excess capacity that provides treatment for existing hard surface under any permit to redevelop that existing hard surface.

b. The City may use the remaining capacity for new development within the Facility catchment.

DRAFT

VII.F. Policy Review (*305*) **Speaker(s):** Policy Committee

Board Meeting Date: 12/8/2025

Title: Policy Review

Type: Discussion

Presenter(s): Board Policy Committee

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

- Policy 305 Administrator Code of Ethics

Recommendation: Review the suggested modifications for Policy 305.

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

Attachments:

1. Policy 305 Administrator Code of Ethics

Edina Public Schools
DEFINING EXCELLENCE

Administration

Administrator Code of Ethics

I. Purpose

This policy establishes the requirement of the school board that school district administrators adhere to the standards of ethics and professional conduct in this policy and Minnesota law.

II. General Statement of Policy

~~An administrator's professional behavior must conform to an ethical code. The code must be idealistic and at the same time practical, so that it can apply reasonably to all administrators. An administrator acknowledges that the schools belong to the public they serve for the purpose of providing educational opportunities for each and every student. An administrator assumes responsibility for providing professional leadership in the school and community.~~

~~III. General Responsibilities~~

A~~n~~ school district administrator is responsible to maintain standards of exemplary professional conduct. ~~An administrator's actions will be viewed and appraised by the community, professional associates, and students.~~ To this end, an administrator must adhere to the following standards:

~~1. Make the well-being of students the fundamental value of all decision making and actions.~~

~~2. Fulfill professional responsibilities with honesty and integrity.~~

~~3. Support the principle of due process and protects the civil and human rights of all individuals.~~

~~4. Obey laws and do not knowingly join or support organizations that advocate, directly or indirectly, the overthrow of the government.~~

~~5. Implement the school district's policies.~~

~~6. Pursue appropriate measures to correct those laws, policies, and regulations that are not consistent with sound educational goals.~~

~~7. Avoid using positions for personal gain through political, social, religious, economic, or other influence.~~

~~8. Accept academic degrees or professional certification only from duly accredited institutions.~~

~~9. Maintain the standards and seeks to improve the effectiveness of the profession through research and continuing professional development.~~

~~10. Honor all contracts until fulfillment, release, or dissolution is mutually agreed upon by all parties to the contract.~~

~~11. Adhere to the Code of Ethics for School Administrators in Minnesota Administrative Rules Part 3512.5200.~~

A. A district administrator must provide professional educational services in a nondiscriminatory manner.

B. A district administrator must take reasonable action to protect students and staff from conditions harmful to health and safety.

C. A district administrator must take reasonable action to provide an atmosphere conducive to learning.

D. A district administrator must not use professional relationships with students, parents and caregivers, staff, or colleagues to private advantage.

E. A district administrator must disclose confidential information about individuals only when a compelling professional purpose is served in accordance with state and federal laws and ~~school~~ district policies.

F. A district administrator must not knowingly falsify or misrepresent records or facts relating to the administrator's qualifications or to the qualifications of other staff or personnel.

G. A district administrator must not knowingly make false or malicious statements about students, students' families, staff, or colleagues.

H. A district administrator must not accept gratuities, gifts, or favors that impair professional judgment, nor offer any favor, service, or item of value to obtain special advantage.

I. A district administrator must only accept a contract for a position when licensed for the position or when the district is issued a variance by the ~~board~~ Minnesota Board of School Administrators.

J. A district administrator, in filling positions requiring licensure, must employ, recommend for employment, and assign only appropriately licensed personnel, or persons for whom the district has been issued a variance by the appropriate state board or agency, unless, after making reasonable efforts to obtain a variance, an appropriately licensed person cannot be assigned and the position must be filled to meet a legitimate emergency educational need.

K. A district administrator must not engage in conduct involving dishonesty, fraud, or misrepresentation in the performance of professional duties.

Legal References:
Minn. Stat. § 122A.14, ~~S~~subd. 4 (Code of Ethics)
Minn. Rules Part 3512.5200 (Code of Ethics for School Administrators)

Policy
adopted: 06/18/07
amended: 08/20/12
revised: 01/28/19
revised: 06/12/23
restated: __/__/26

INDEPENDENT SCHOOL DISTRICT NO. 273
Edina, Minnesota

VIII.	**Action**	
VIII.A.	Audited Financial Statements & Assigned Fund Balances – Fiscal Year Ended June 30, 2025	**Speaker(s):** Mert Woodard, Director of Finance and Operations

Board Meeting Date: 12/8/2025

Title: Audited Financial Statements & Assigned Fund Balances – Fiscal Year Ended June 30, 2025

Type: Action

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

Background: Pursuant to state statute, each public school district in Minnesota must, by December 31 of each year, 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, 2025, was performed by audit firm LB Carlson. The District administration recommends assigning the following fund balances in the General Fund:

Assigned Fund Balance		Amount
Donations Carryover	$	1,414,378
Field Trip Carryover		111,416
Facility Rental Operations		971,272
Literacy & Curriculum		1,613,824
OPEB & Severance		6,483,033
Underfunded State Mandates		2,425,000
Total Assigned Fund Balances	**$**	**13,018,923**

The administration will submit its financial statements to the Association of School Business Officials International for consideration for the Certificate of Excellence in Financial Reporting Award.

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. Fund Balance Report – Fiscal Year 2025

Edina Public Schools

DEFINING EXCELLENCE

	Fiscal Year 2025				
	Beginning Fund Balances	Revenues	Expenditures	Transfers In/(Out)	Ending Fund Balances
General Fund:					
Nonspendable - Inventory	$ 23,064	$ -	$ -	$ -	$ 23,064
Nonspendable - Prepaid Items	6,559	-	-	25,925	32,484
Total Nonspendable	**29,623**	**-**	**-**	**25,925**	**55,548**
Restricted - Achievement & Integration	-	1,292,368	1,604,074	311,706	-
Restricted - Alternative Program	-	-	512,897	512,897	-
Restricted - Alternative Teacher Compensation	-	2,215,898	2,323,509	107,611	-
Restricted - American Indian Education Aid	37,243	31,757	50,073	-	18,927
Restricted - Area Learning Center	-	-	291,168	291,168	-
Restricted - Basic Skills	-	1,540,138	1,540,138	-	-
Restricted - Capital Projects Levy	67,931	8,476,346	8,213,131	-	331,146
Restricted - English Learner	-	1,886,281	1,886,281	-	-
Restricted - Gifted & Talented	-	124,037	1,220,824	1,096,787	-
Restricted - Learning & Development	-	1,961,345	1,961,345	-	-
Restricted - Literacy Aid	-	343,843	46,063	-	297,781
Restricted - Literacy Incentive Aid	-	512,283	517,152	4,868	-
Restricted - Long-Term Facilities Maintenance	-	11,331,524	11,331,524	-	-
Restricted - Medical Assistance	318,462	364,880	112,014	-	571,327
Restricted - Operating Capital	5,207,729	3,702,041	1,193,959	-	7,715,811
Restricted - Safe Schools	-	480,576	948,155	467,579	-
Restricted - School Library Aid	-	151,761	152,243	482	-
Restricted - Staff Development	582,764	1,389,258	1,378,731	-	593,292
Restricted - Student Activities	34,583	3,910	3,959	-	34,534
Restricted - Student Support Personnel Aid	-	161,052	161,409	357	-
Restricted - Teacher Compensation READ Act Aid	-	310,441	297,493	-	12,948
Total Restricted	**6,248,712**	**36,279,740**	**35,746,140**	**2,793,455**	**9,575,766**
Commited Fund Balance	2,484,388	-	-	62,744	2,547,132
Assigned - Donations Carryover	1,872,667	-	-	(458,289)	1,414,378
Assigned - Field Trip Carryover	-	-	-	111,416	111,416
Assigned - Facility Rental Operations	-	-	-	971,272	971,272
Assigned - Literacy & Curriculum	863,824	-	-	750,000	1,613,824
Assigned - OPEB & Severance	4,983,033	-	-	1,500,000	6,483,033
Assigned - Underfunded State Mandates	925,000	-	-	1,500,000	2,425,000
Total Assigned	**8,644,524**	**-**	**-**	**4,374,399**	**13,018,923**
Unassigned Fund Balance	9,202,273	136,152,787	126,823,818	(7,256,523)	11,274,718
Total General Fund	**$ 26,609,519**	**$ 172,432,527**	**$ 162,569,958**	**$ -**	**$ 36,472,088**
					-
Food Service Fund:					
Nonspendable - Inventory	113,966	-	-	(15,526.59)	98,439
Restricted - Food Service	1,938,457	5,126,906	4,878,030	15,526.59	2,202,859
Total Food Service Fund	**2,052,422**	**5,126,906**	**4,878,030**	**-**	**2,301,298**
					-
Community Service Fund:					
Nonspendable - Prepaid Items	-	-	-	9,824	9,824
Restricted - Community Education	1,736,480	12,357,034	12,544,571	(9,824)	1,539,119
Restricted - Early Childhood Family Education	300,629	683,996	689,953	-	294,672
Restricted - School Readiness	93,538	263,042	271,935	-	84,646
Restricted - Community Service	144,126	319,171	406,244	-	57,053
Total Community Service Fund	**2,274,773**	**13,623,243**	**13,912,703**	**-**	**1,985,313**
					-
Building Construction Fund:					
Restricted - Building Construction	932,285	32,232	3,996	-	960,520
Restricted - Long-Term Facilities Maintenance	2,347,798	13,090,943	8,041,395	-	7,397,346
Restricted - Building Projects Funded by COPs	-	-	-	-	-
Total Building Construction Fund	**3,280,083**	**13,123,174**	**8,045,390**	**-**	**8,357,866**
					-
Debt Service Fund:					
Restricted - Debt Service	3,277,220	115,091,474	114,697,405	-	3,671,290
Total Debt Service Fund	**3,277,220**	**115,091,474**	**114,697,405**	**-**	**3,671,290**
					-
Internal Service Fund:					
Internal Service Fund	468,007	886,461	963,507	-	390,961
Total Internal Service Fund	**468,007**	**886,461**	**963,507**	**-**	**390,961**
					-
Total All Funds	**$ 37,962,025**	**$ 320,283,785**	**$ 305,066,993**	**$ -**	**$ 53,178,817**
		-			-

Fund Balance Calculation	FY2024	FY2025
Statutory Operating Debt Calculation (SOD)	16.70%	21.49%
Unassigned Fund Balance Percentage	7.41%	8.85%
Committed Fund Balance Percentage	2.00%	2.00%
Comparable school district average SOD calculation for fiscal year 2025:	19.34%	20.95%

Notes:

1 - Unassigned Fund Balance Policy - 6.0-10.0% of the subsequent years' unassigned expenditures.

2 - Committed Fund Balance Policy - 2.0% of the subsequent years' unassigned expenditures.

3 - Fiscal Year 2026 budgeted unassigned expenditures: $127,356,603

VIII.B.	Certification of Property Taxes Payable in 2026	**Speaker(s):** Mert Woodard, Director of Finance and Operations

Edina Public Schools
DEFINING EXCELLENCE

Board Meeting Date: 12/8/2025

Title: Certification of Taxes Payable in 2026

Type: Action

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

Background: The District administration recommends the certification of property taxes payable in 2026 in the amount of $79,360,186.67. This amount represents a $3,412,020.90 increase or 4.49%, over taxes payable in 2025, while the taxable market value of properties within the District's boundaries have grown by an estimated 2.58%. Levy amounts by fund and tax classification are as follows:

Levy Category	2025	2026	% Change
General Fund - Referendum Market Value - Voter Approved	$ 21,789,488.54	$ 22,485,278.84	3.19%
General Fund - Referendum Market Value - Other	7,803,472.15	7,551,460.33	(3.23%)
General Fund - Net Tax Capacity - Voter Approved	9,184,593.78	9,470,864.74	3.12%
General Fund - Net Tax Capacity - Other	17,725,541.66	19,513,963.79	10.09%
Community Service Fund	1,535,903.16	1,402,699.72	(8.67%)
Debt Service Fund - Net Tax Capacity - Voter Approved	6,863,774.65	10,810,625.10	57.50%
Debt Service Fund - Net Tax Capacity - Other	11,045,391.83	8,125,294.15	(26.44%)
	$ 75,948,165.77	**$ 79,360,186.67**	**4.49%**

Recommendation: Approve and certify the maximum allowable levy amount of $75,948,165.77 and authorize the Board Clerk to execute the final 2026 property tax levy for Independent School District No. 273 before submission to the Hennepin County Auditor and Minnesota Department of Education.

Desired Outcomes from the Board: Approve the administration's recommendation.

Attachment(s):

1. Property Tax Levy Comparison – Taxes Payable in 2025 vs 2026

TAXES PAYABLE IN 2025 vs 2026

Property Tax Levy Comparison

Fund	Levy Component	Payable 2025 for FY2026	Payable 2026 for FY2027	Change ($)	Change (%)
General Fund	* 1st Tier RMV Referendum	$ 4,364,199	$ 4,406,335	$ 42,136	0.97%
	* 2nd Tier RMV Referendum	10,495,425	11,171,497	676,072	6.44%
	* Unequalized RMV Referendum	6,587,854	6,788,055	200,201	3.04%
	1st Tier Local Optional	2,841,745	2,869,225	27,480	0.97%
	2nd Tier Local Optional	4,022,653	4,061,492	38,839	0.97%
	Equity Levy	656,765	662,627	5,862	0.89%
	* Capital Projects Referendum	9,184,594	9,470,865	286,271	3.12%
	OPEB PAYGO	1,707,072	1,865,010	157,938	9.25%
	Operating Capital	1,661,683	1,696,518	34,835	2.10%
	Alt. Teacher Comp (Q Comp)	791,617	799,519	7,902	1.00%
	Achievement & Integration	419,363	419,907	544	0.13%
	Reemployment	30,000	100,000	70,000	233.33%
	Career & Technical Education	297,642	323,165	25,523	8.58%
	Safe Schools	341,546	344,844	3,298	0.97%
	Safe Schools Intermediate 287	142,311	143,685	1,374	0.97%
	Building Lease Levy	2,337,743	2,386,897	49,154	2.10%
	Long-Term Facilities Maintenance	9,997,582	10,799,019	801,437	8.02%
	Adjustments - RMV	624,319	77,508	(546,811)	(87.59%)
	Adjustments - NTC	(367,450)	(168,092)	199,358	(54.25%)
	Adjustments - Abatement	366,433	803,492	437,059	119.27%
	Total General Fund Levy	**56,503,096**	**59,021,568**	**2,518,472**	**4.46%**
Community Service Fund	Basic Community Education	349,681	349,681	-	0.00%
	Early Childhood Family Education	330,050	298,638	(31,412)	(9.52%)
	Home Visiting	9,450	9,600	150	1.59%
	Adults with Disabilities	8,750	8,431	(319)	(3.65%)
	School-Age Care	660,000	750,000	90,000	13.64%
	Abatement Adjustments	6,023	15,654	9,630	159.89%
	Other Adjustments	171,948	(29,305)	(201,253)	(117.04%)
	Total Community Service Fund Levy	**1,535,903**	**1,402,700**	**(133,203)**	**(8.67%)**
Debt Service Fund	* Debt Service - Voter Approved	6,997,054	11,091,098	4,094,044	58.51%
	Debt Service - Long-Term Facilities Maintenance	11,011,043	8,043,473	(2,967,570)	(26.95%)
	Debt Service - Capital Notes	446,896	456,226	9,330	2.09%
	Debt Excess	(664,479)	(862,959)	(198,480)	29.87%
	Abatement Adjustments	118,652	208,081	89,429	75.37%
	Total Debt Service Fund Levy	**17,909,166**	**18,935,919**	**1,026,753**	**5.73%**
	Total Property Tax Levy	**$ 75,948,166**	**$ 79,360,187**	**$ 3,412,021**	**4.49%**

Notes:
1) Levy components preceded by "*" are voter-approved.
2) Values within the "Payable 2025 for FY2026" column are representative of the certified levy for taxes payble in 2025 plus county auditor adjustments.

VIII.C. City of Edina Request – TIF District Extension

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

Edina Public Schools
DEFINING EXCELLENCE

Board Meeting Date: 12/8/2025

Title: City of Edina Request – TIF District Extension

Type: Action

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

Background: The City of Edina is requesting District consent to apply 2025 special legislation that extends two existing Tax Increment Financing (TIF) districts: 70th & France and 72nd & France #2. State law requires both the District and Hennepin County to consent before the City can do so. The intent is to add TIF years needed to complete key public infrastructure and support redevelopment that has been financially stalled in the current market.

At 70th & France, the site remains vacant after demolition of obsolete office buildings; extending the district from 15 to 25 years is intended to make the next phases of private investment feasible. At 72nd & France, a new office building and apartment project is under construction, backed by TIF and the City's Small Projects Affordable Redevelopment Construction (SPARC) forgivable loan program. The requested five-year extension (from 25 to 30 years) would help fund pedestrian and safety improvements along 72nd Street and a potential underpass at France Avenue. If the City does not receive approval, it may instead need to finance improvements by increasing property taxes on all other property owners, an approach the City Council views as undesirable, and both redevelopment at 70th & France and planned public improvements at 72nd & France would likely be delayed or reduced.

The property tax revenue impact to the District is minimal. In Minnesota, a district's levy revenue is driven almost entirely by student enrollment, not property value; the only levy category affected by market value is the capital projects/technology levy, tied to Net Tax Capacity (NTC) and set at 5.932 percent of NTC, projected to generate roughly $9.5 million in FY2026-27. Extending the TIF districts delays future NTC growth from these sites and creates an opportunity cost in the capital projects levy, but the effect is modest relative to the District's overall revenue structure. When the TIF districts decertify, both properties will add significant new tax base that permanently strengthens the District's capital levy capacity.

Recommendation: Accept the City's request to extend the two tax increment financing districts and authorize the Chair and Clerk to sign a resolution achieving that outcome.

Desired Outcomes from the Board: N/A

Attachment(s):

1. Memo – Request to Extend TIF Districts
2. Resolution – Extension of Tax Increment Financing Districts

October 9, 2025

Edina Public Schools
5701 Normandale Road
Edina, Minnesota 55424
Attention: Mert Woodard, CFO / Director, Finance & Operations

Via email: Mert.Woodard@EdinaSchools.org

Dear Mr. Woodard and Members of the School Board,

From time to time, the City of Edina uses Tax Increment Financing (TIF) as a financing tool to support redevelopment in the community. While most development projects in Edina are privately financed, Edina has used TIF sparingly when necessary to overcome financial obstacles that hindered investment in Edina. Ove the past 50 years, TIF has been used to increase the property tax base, deliver public improvements, create new housing, new businesses and new jobs. There are currently 12 active TIF Districts in Edina.

In 2025, the Minnesota Legislature approved Special Laws pertaining to TIF Districts in 11 communities across the state. Two of Edina's TIF Districts were included in these Special Laws.

The Special Laws grant authority to the City to extend the duration of the 70th & France and 72nd & France #2 TIF Districts. This will extend the number of years that incremental taxes will be collected from these Districts. The City's use of this law is subject to the consent of Edina Public Schools and Hennepin County.

The City of Edina seeks the consent of the Edina Public Schools so that these special laws can be applied to provide financial support to deliver private and public improvements at these two locations.

Your support is appreciated as the City strives to deliver transformational changes that establish strong foundations for future generations. Please convey your support by executing the attached Resolution. Your support is requested by December 1, 2025 to satisfy the legislative deadline.

I am available to answer questions or meet with you as needed.

Sincerely,

Bill Neuendorf

Attachments (Background, Fiscal Comparison, Eden/Willson example, sample Resolution)

Background

The 70th & France TIF District was established by the City to support transformation change on a high profile 5.8 acre commercial site previously occupied by office buildings that were outdated and obsolete.

1 Rendering of multiple phase mixed use project at 7001 France Avenue. While this has received zoning approval, some changes might be necessary to secure financing.

The 72nd & France #2 TIF District was also established to support change on a challenging 5.2 acre site that saw seven previous proposals fail. This site was previously occupied by outdated and obsolete office buildings, one of which had been declared unsafe to occupy due to excessive structural deterioration.

2 Rendering of 5-story Class A office building and 6-story rental apartment building at 7200-7250 France Ave. Sitework includes a plaza, landscaped area, and roadway. Improvements to 72nd St. and a pedestrian crossing at France Ave. are also anticipated.

In both of these cases, the boundary and duration of the TIF Districts was kept as small and as brief as possible. Copies of the original TIF documents are available on the City's website or upon request. At this point in time however, it appears necessary to increase the duration of both TIF Districts to address the increased costs of public and private improvements. A fiscal comparison is attached.

Fiscal Comparison

		70th & France District	**72nd & France #2 District**
	Year District Established	2022	2023
	District Size	5.8 acres	5.2 acres
	First Year of TIF collection	2026	2026
	Initial Duration	15 years	25 years
	Last Year of TIF collection	2041	2051
REQUESTED EXTENSION	**Proposed Extension per 2025 Special Law**	**+ 10 years**	**+ 5 years**
	Total Potential Duration	**25 years**	**30 years**
	Proposed Last Year of TIF collection	**2051**	**2056**
(1) BEFORE TIF DESIGNA-TION	Previous Site Conditions	1 vacant and 1 obsolete office building with no students	1 condemned medical building and 1 obsolete office with no students
	Orig. Tax Capacity	296,370	217,506
	Base Market Value	$16,597,000 (2025)	$10,000,000 (2025)
	Total Property Taxes Paid	$426,191 (pay 2025)	$298,369 (pay 2025)
	Taxes to School District	$94,879 (pay 2025)	$57,268 (pay 2025)
(2) AFTER STABILIZ-ATION AND DURING TIF COLLECTION PERIOD	Anticipated Future Conditions (subject to market conditions)	1 new building for US Bank (completed), 1 new Class A office building with first floor retail, 1 new parking structure available for public use, and 1 new luxury rental apartment building with first floor retail and public and private site improvements with very few to no students anticipated	1 new Class A office building and 1 new rental apartment building with combination of market rate and 10% affordable units with public and private site improvements with few students anticipated
	Anticipated Tax Capacity (after stabilization)	2,891,950 (+976% increase)	2,048,974 (+942% increase)
	Anticipated Market Value	$184,760,000 (in 2030 … 11x increase)	$68,506,680 (In 2030 … 6.9x increase)
	Anticipated Property Taxes Paid	$4,210,613 (in 2030 … 9.9x increase)	$2,119,387 (in 2030 … 7x increase)
	Anticipated Taxes to School District	TBD – *will be substantial increase (even during TIF period) due to:* - *Partial reclassification from Comm. to Multi-family Residential* - *Increase in site valuation* - *Increase in market-based school taxes*	
(3) AFTER TIF COLLECTION PERIOD ENDS	Anticipated Taxes to School District (assuming proportional growth and no inflationary increases, two conservative assumption)	Very large increase estimated to be $937,370	Very large increase estimated to be $406,788

Example – Eden Willson TIF District

An example of the property tax impact to the School District is included here. This is an actual redevelopment project – the demolition of the vacant office building and Perkins restaurant and the construction of Maison Green apartments with Starling restaurant. The overall work also included reconstruction of adjacent roadways and sidewalks to better serve the community. Without the use of TIF financing, these projects would not be possible and the vacant office & restaurant would likely have remained for a few years or more.

This example shows the actual impact to the School District of using TIF when necessary.

	Eden Willson District
Year TIF District Established	2021
District Size	11.9 acres
No. of Parcels	1 + adjacent roadways
First Year of TIF Collection	2025
Duration of TIF District	25 years
Last Year of TIF Collection	2050
District Obligations	• Repay debt to construct new roads, new intersections and new sidewalks • Reimburse developer for eligible costs

Fiscal Summary 2020 to 2025						
	2020	**2021**	**2022**	**2023**	**2024**	**2025**
Site Description	Partially Vacant Office/Restaurant			Vacant site reclassified from Commercial to Multi-Family	Partially constructed building	New apartments completed – TIF collections begin
Estimated Taxable Property Value	$3.08 M	**$3.08 M**	$3.08 M	$6.9 M	$14.1 M	**$70.8 M**
Total Property Taxes Paid	$103,292	**$99,960**	$99,118	$211,055	$204,891	**$1,093,419**
Taxes Paid to School District	unavailable	**$19,191**	$18,175	$40,217	$79,073	**$155,791**

###

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

BOARD OF EDUCATION
Regular Meeting – December 8, 2025

APPROVING LAWS OF MINNESOTA 2025, FIRST SPECIAL SESSION CHAPTER 13, ARTICLE 5, SECTION 13, RELATING TO THE 70th & FRANCE and 72nd & FRANCE #2 TAX INCREMENT FINANCING DISTRICTS

WHEREAS, the City of Edina, Minnesota (the "City") has duly established the 70th & France and 72nd & France #2 Tax Increment Financing Districts (the "TIF Districts") in accordance with Minnesota Statutes, Sections 469.174 through 469.1794, as amended (the "TIF Act") and the Housing and Redevelopment Authority in and for the City of Edina, Minnesota administers such TIF Districts; and

WHEREAS, the Legislature of the State of Minnesota passed a special law providing that the duration of the TIF District may be extended for up to ten additional years, all as provided in Laws of Minnesota 2025, First Special Session Chapter 13, Article 5, Section 13 (the "2025 Special Law"); and

WHEREAS, pursuant to Minnesota Statutes, Section 645.021, subdivisions 2 and 3, and Section 469.1782, subdivision 2 of the TIF Act, the 2025 Special Law is effective upon approval by a majority vote of the governing bodies of the City, Hennepin County, Minnesota, and Independent School District No. 273 (Edina Public Schools), Hennepin County, Minnesota (the "District") and the filing of a certificate, including a copy of this resolution, in the form prescribed by the Minnesota Attorney General with the Minnesota Secretary of State; and

WHEREAS, the School Board of the District has determined that it is in the best interest of the District and its residents to approve the 2025 Special Law.

NOW, THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. 273 (Edina Public Schools), Hennepin County, Minnesota, as follows:

1. The 2025 Special Law is hereby approved.

2. The Clerk of the School Board is hereby authorized and directed to coordinate with the Edina City Clerk to file the certificate and a copy of this resolution, as approved, with the Minnesota Secretary of State as required by Minnesota Statutes, Section 645.021, subdivision 3, and Section 469.1782, subdivision 2 of the TIF Act no later than December 31, 2025.

3. District staff, the District's advisors and legal counsel are authorized and directed to take any additional action necessary to implement the 2025 Special Law.

Approved by the School Board of Independent School District No. 273 (Edina Public Schools), Hennepin County, Minnesota, this 8th day of December, 2025.

_____

Chair
Karen Gabler

ATTEST:

_____

Clerk
Cheryl Barry

CERTIFICATE OF APPROVAL OF SPECIAL LAW BY GOVERNING BODY

Pursuant to Minnesota Statutes, 645.02 and 645.021

STATE OF MINNESOTA

County of Hennepin

TO THE SECRETARY OF STATE OF MINNESOTA:

PLEASE TAKE NOTICE, That the undersigned chief clerical officer on behalf of Independent School District No. 273 (Edina Public Schools), Hennepin County, Minnesota (the "District") DOES HEREBY CERTIFY, that in compliance with the provisions of Laws, 2025, 1st Special Session, Chapter 13, Article 5, Section 13 requiring approval by a majority of the governing body of said local governmental unit before it becomes effective, the School Board of the District at a meeting duly held on the 8th day of December 2025, by resolution did approve said Laws, 2025, 1st Special Session, Chapter 13, Article 5, Section 13 by a majority vote of all of the members thereof (Ayes_; Noes_____; Absent or not voting _____).

A copy of the resolution is hereto annexed and made a part of this certificate by reference.

Signed:_____

Cheryl Barry
Clerk of the School Board of
Independent School District No. 273
(Edina Public Schools), Hennepin
County, Minnesota

This form prescribed by the Attorney General and furnished by the Secretary of State
as required in Minnesota Statutes 645.021.

VIII.D.	2025-2027 Data Metrics Plan	**Speaker(s):** Jody De St. Hubert, Director of Teaching & Learning; and Greg Guswiler, Teaching & Learning Data Programming Analyst and Coordinator

Board Meeting: December 8, 2025

Title: 2025-2027 Data Metrics Plan Board Update

Type: Action

Presenter(s): Jody De St. Hubert, Director of Teaching & Learning; and Greg Guswiler, Teaching & Learning Data Programming Analyst and Coordinator

Description: The Edina Public Schools 2025–2027 Data Metrics Plan represents the next phase of the district's Comprehensive Assessment System. This system guides how data are collected, analyzed, and applied to align district initiatives with the 2020–2030 Strategic Plan and to drive continuous system-level improvement. Through the creation and implementation of the Data Metrics Plan, Edina Public Schools continues its commitment to each and every student.

The 2025–2027 two-year plan builds upon the 2023–2025 framework. The 2025–2027 goals are the goals articulated in the 2023–2025 Data Metrics Plan. In order to attain each two year goal, teams will work together to create implementation plans from the responses outlined in the "Where Are We Going" section in the 2023-2025 plan for each focus area. An update on the progress towards spring 2027 goals will be provided in the fall of 2026.

Recommendation: This report is recommending approval of the 2025-2027 Edina Data Metrics Plan.

Desired Outcomes for the Board: Approve the 2025-2027 Edina Data Metrics Plan.

Edina Public School District
2025-27 Data Metrics Plan Executive Summary

Overview

The Edina Public Schools 2025–2027 Data Metrics Plan serves as the district's guiding framework for measuring, interpreting, and using data to drive continuous improvement. It defines systemwide performance expectations, aligns directly with the Strategic Plan, and supports a culture of data-informed decision making. By examining system-level data, the district identifies areas of strength, recognizes opportunities for improvement, and directs resources toward strategies that have the greatest impact on student success and well-being.

Focus Areas

The 2025–2027 Data Metrics Plan centers on six key focus areas:

- English Language Arts
- Mathematics
- Science
- Social and Emotional Learning
- Unique Learners (Extended and Accelerated Learning, Special Education, and English Learners)
- College and Career Readiness

For each focus area, the plan includes:

- A rationale explaining its importance and connection to district priorities.
- The data elements used to monitor progress.
- The goals to be achieved by spring 2027.

Alignment and Intent

The 2025–2027 plan builds on the foundation of the 2023–2025 Data Metrics Plan, ensuring continuity while deepening coherence across initiatives. Goals are ambitious yet attainable, generally targeting 3–6% growth over two years, representing steady, sustainable improvement in a high-performing district.

By linking longitudinal data from the 2023–2025 cycle with the new 2025–2027 goals, Edina Public Schools continues to strengthen a reliable and transparent data culture that informs strategic decisions and fosters collective accountability.

Findings from each focus area outlined in the 2023-2025 plan overview sections, together with the detailed spring 2025 data in this report,will inform the implementation plans that outline action steps being created in order to reach the outlined goals. An update on the progress towards spring 2027 goals will be provided in the fall of 2026 ensuring a strong connection between analysis and improvement.

Commitment to Excellence

Through intentional focus on these six key areas, Edina Public Schools continues its commitment to continuous improvement and educational excellence. The district's goal is not only to sustain high levels of achievement but also to ensure that every learner experiences growth, feels a strong sense of belonging, and graduates prepared to thrive as a Well-Rounded Edina Graduate.

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- College Persistence:---73
- Edina High School Consistent Attendance---75

Appendix---78

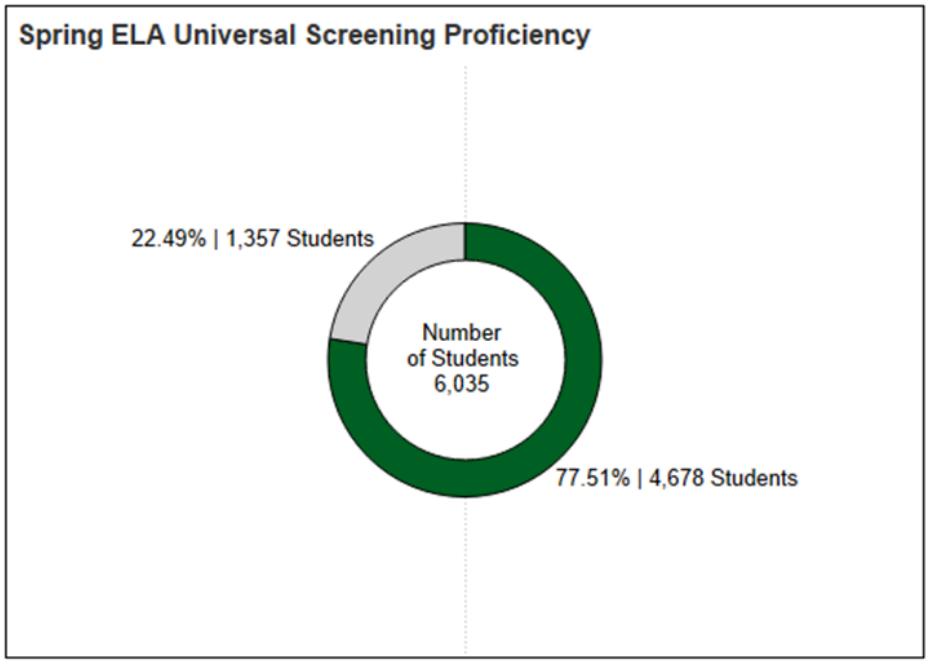
English Language Arts (ELA): Overall Proficiency & Gap Reduction

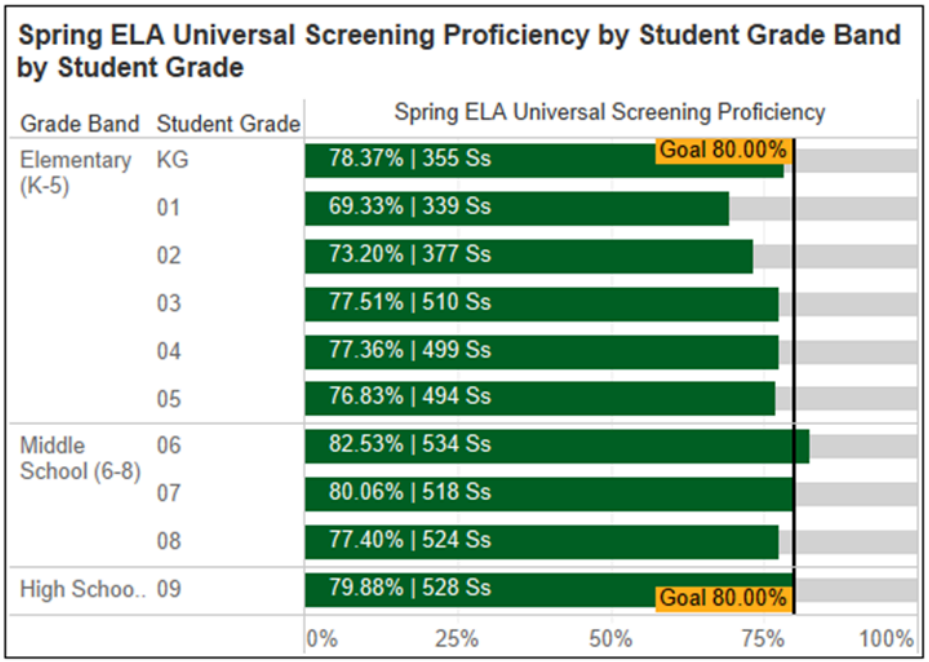
Rationale
Strong literacy skills are the foundation for all higher-level learning. Measuring overall proficiency and reducing achievement gaps ensures all learners gain the skills they need for future success. The Minnesota READ Act underscores the importance of early literacy, making universal screening data especially critical. Monitoring subgroup performance highlights where targeted support is needed to help every student excel.

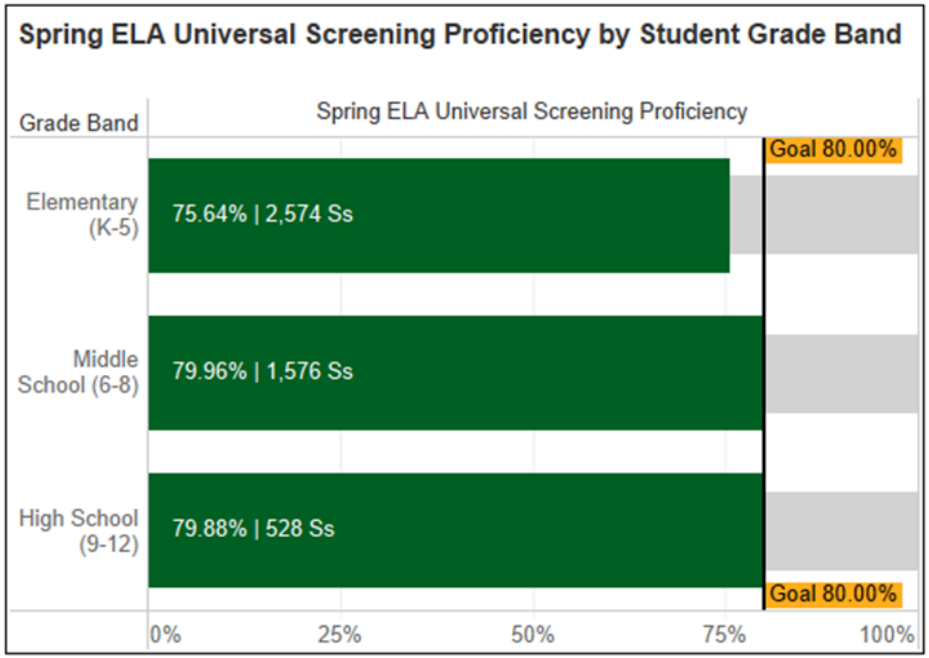
Data Elements
- Spring FastBridge earlyReading Risk Level (K–1)
- Spring FastBridge CBMr Risk Level (Grade 2)
- Spring FastBridge aReading Risk Level (Grades 3–9)
    - Students are classified as Proficient when they have a Spring FastBridge Risk Level of EX, lowRisk
    - Students are classified as Not Proficient when they have a Spring FastBridge Risk Level of someRisk or highRisk.
    - Students without a risk level are omitted.
- Student demographic data

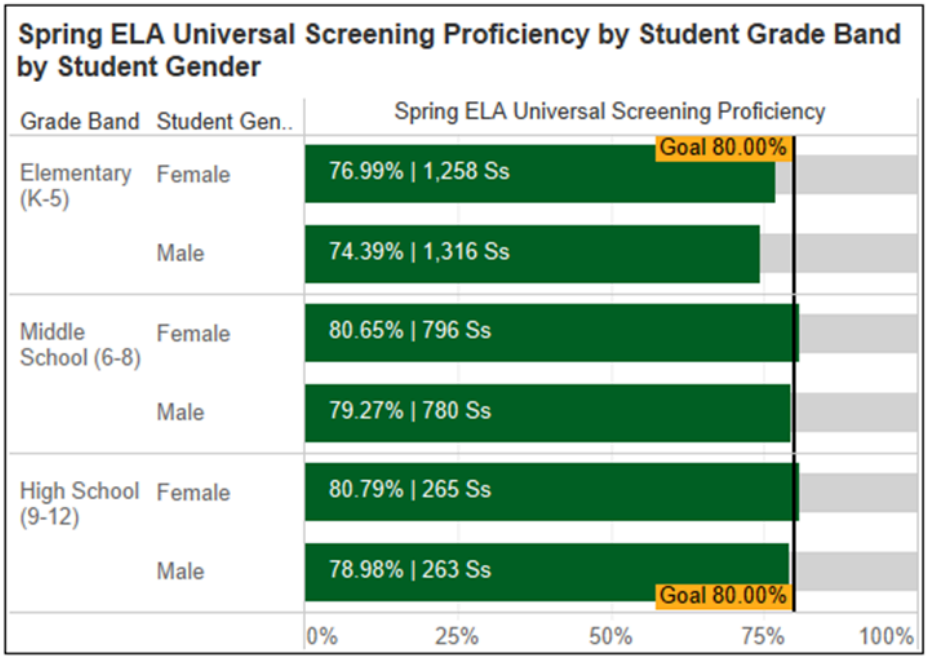
2025-2027 Goals
By Spring 2027, the percentage of students in grades K–9 who demonstrate reading proficiency on the spring literacy universal screening assessment will increase from 77% to 80%. In addition, the gap in proficiency between the highest and lowest-performing student subgroups will decrease by at least 2 percentage points.

English Language Arts (ELA): Overall Universal Screener Fastbridge Proficiency Data Charts and Graphs





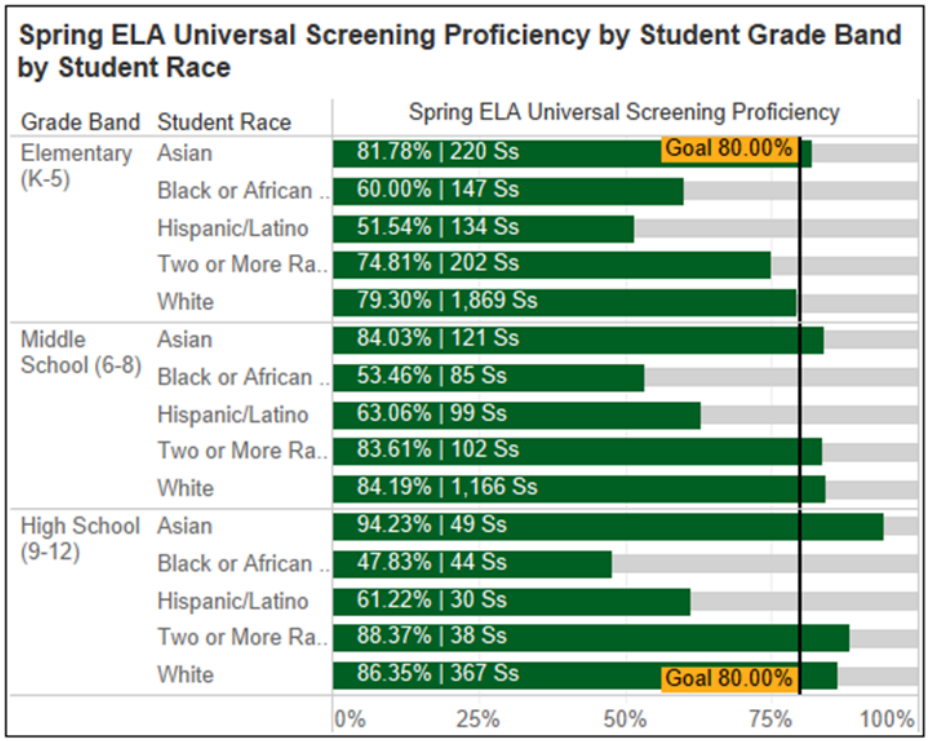


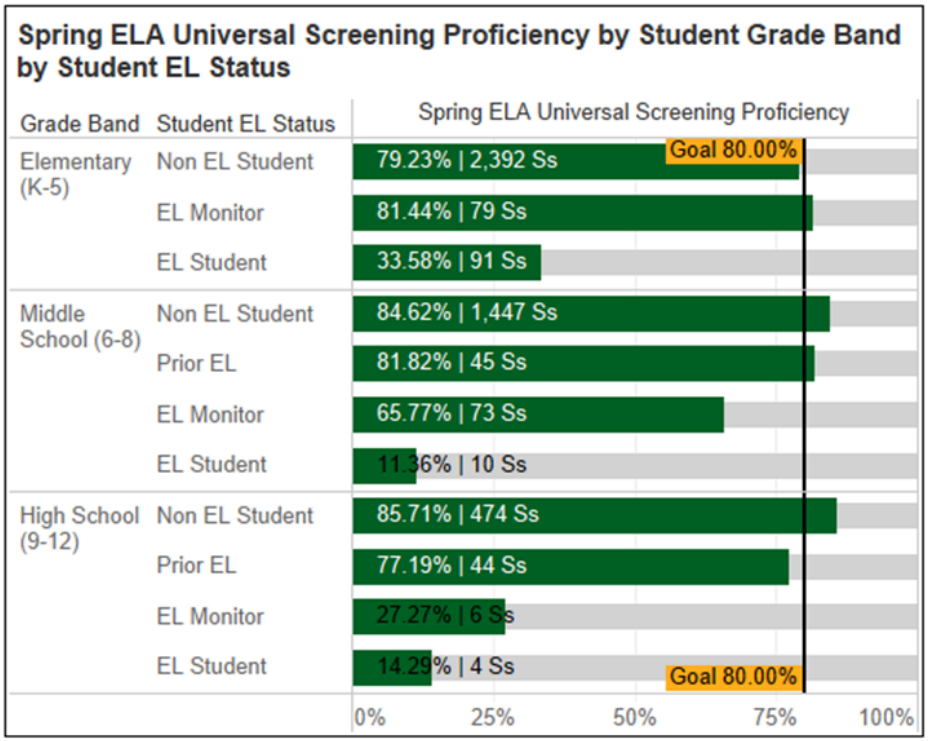


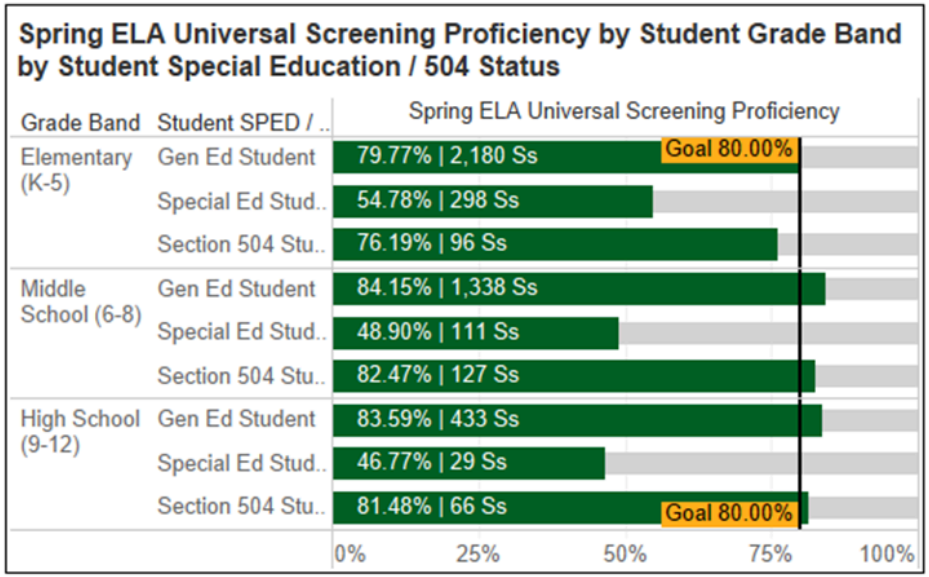
Spring ELA Literacy Proficiency
Proficient Not Proficient

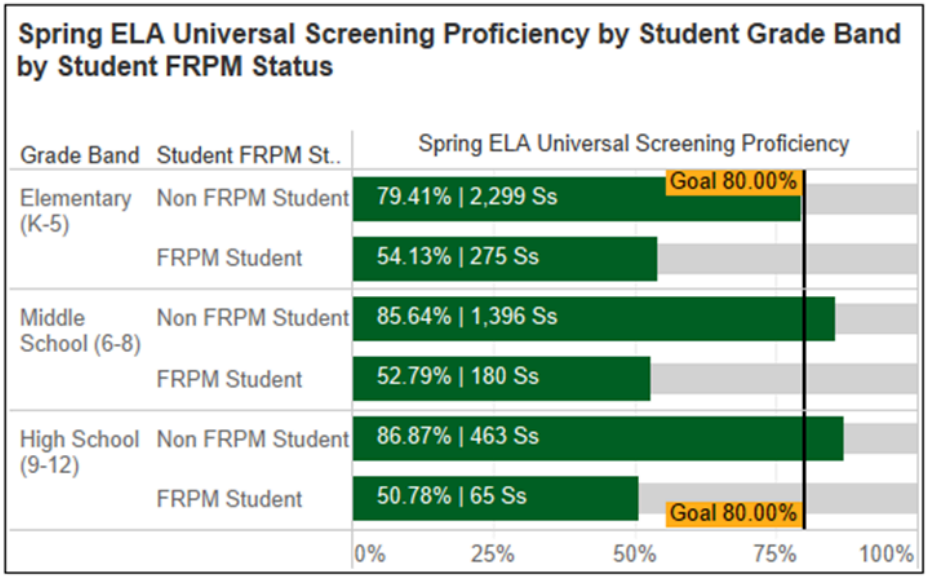
Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

English Language Arts (ELA): Overall Proficiency Data Charts and Graphs Cont.









Spring ELA Literacy Proficiency
Proficient
Not Proficient

Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

English Language Arts (ELA): Multiple Measures of Proficiency (Triangulated Data)

Rationale

Looking at more than one source of data gives a fuller and more accurate picture of how students are doing in reading and writing. Using multiple data points helps confirm mastery, highlights where results may differ between assessments, and ensures instruction is adjusted to meet the needs of all students.

Data Elements

- Reading Universal Fastbridge Screener
    - Spring aReading Risk Level (Grades 3–8)
        - Students are classified as Proficient when they have a Spring FastBridge Risk Level of EX, lowRisk
        - Students are classified as Not Proficient when they have a Spring FastBridge Risk Level of someRisk or highRisk.
        - Students without a risk level are omitted.
    - 10th Grade Students are omitted as they do not have all 3 data elements.
- End-of-the year ELA course grade
    - Elementary students with a score of 3 or 4 on 80% of assessed ELA standards as reported on the students report card.
    - Secondary students with a score of B or better
- MCA Reading calculated together as one data point
    - Students are classified as Proficient when they have an achievement level or Exceeds or Meets on the MCA Reading Assessment from the prior year.
    - Students are classified as Proficient when they have an achievement level or Partially Meets or Does Not Meet on the MCA Reading Assessment from the prior year.
- Students in Grades K-2 and 9th Grade are omitted as they do not have all three data elements.
- Student demographic data

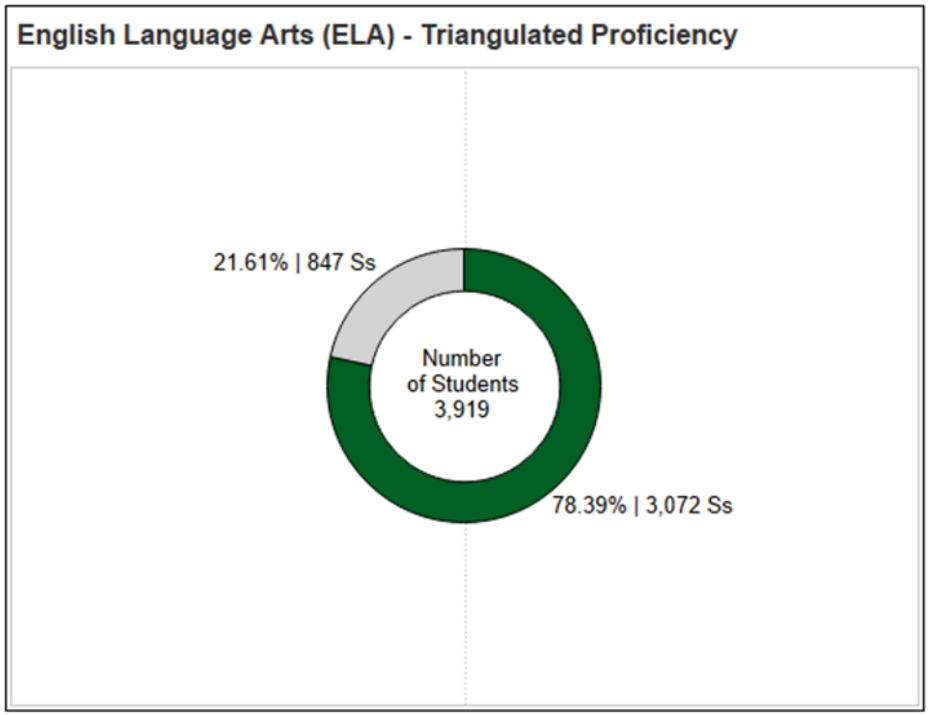
2025-2027 Goals

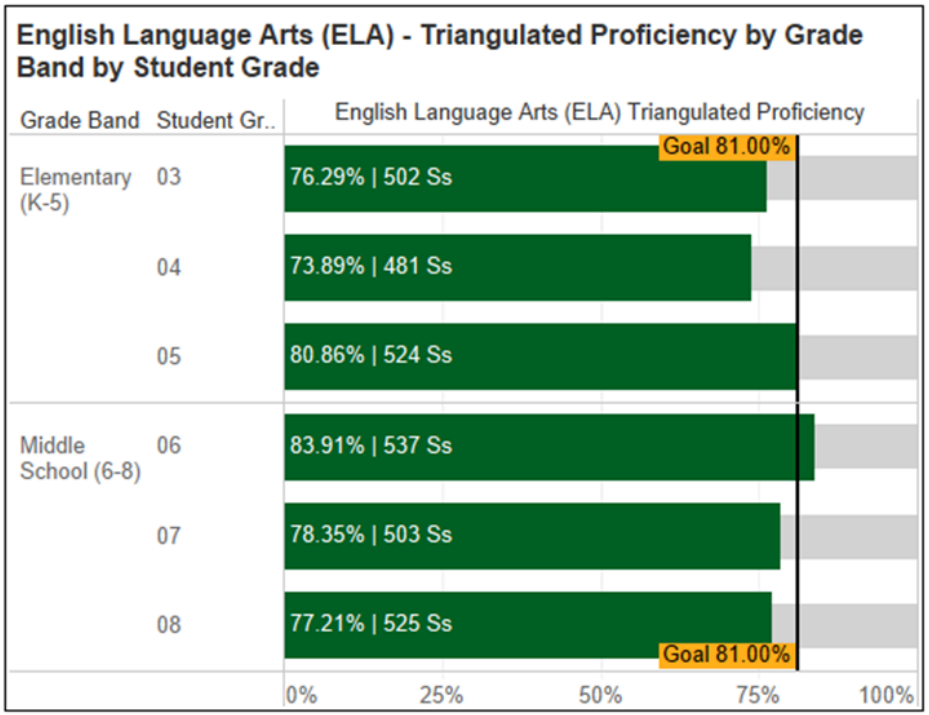
By Spring 2027, the percentage of students in grades 3–8 who show proficiency in English Language Arts will increase from 78% to 81%. Students will be considered proficient if they meet at least two of the three measures:

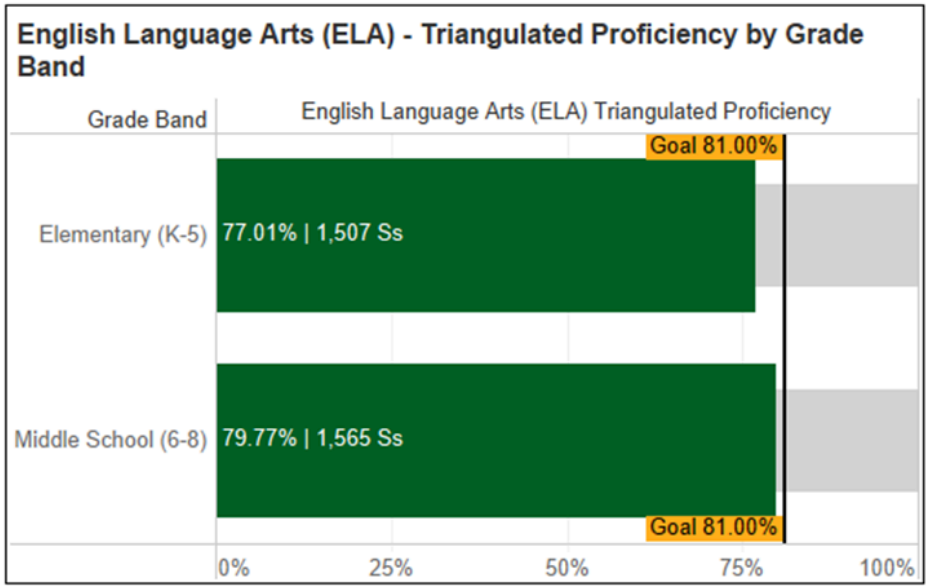
- Reading FastBridge Universal Screener (spring)
- MCA Reading assessment
- Classroom proficiency (end-of-year ELA grades)

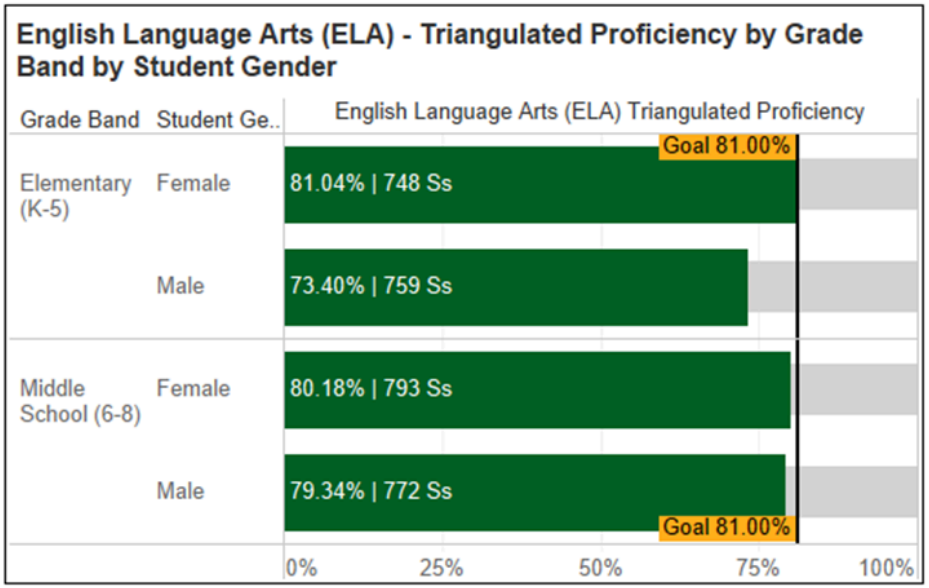
Progress will be monitored across all student subgroups.

English Language Arts (ELA): Multiple Measures of Proficiency (Triangulated Data) Charts and Graphs







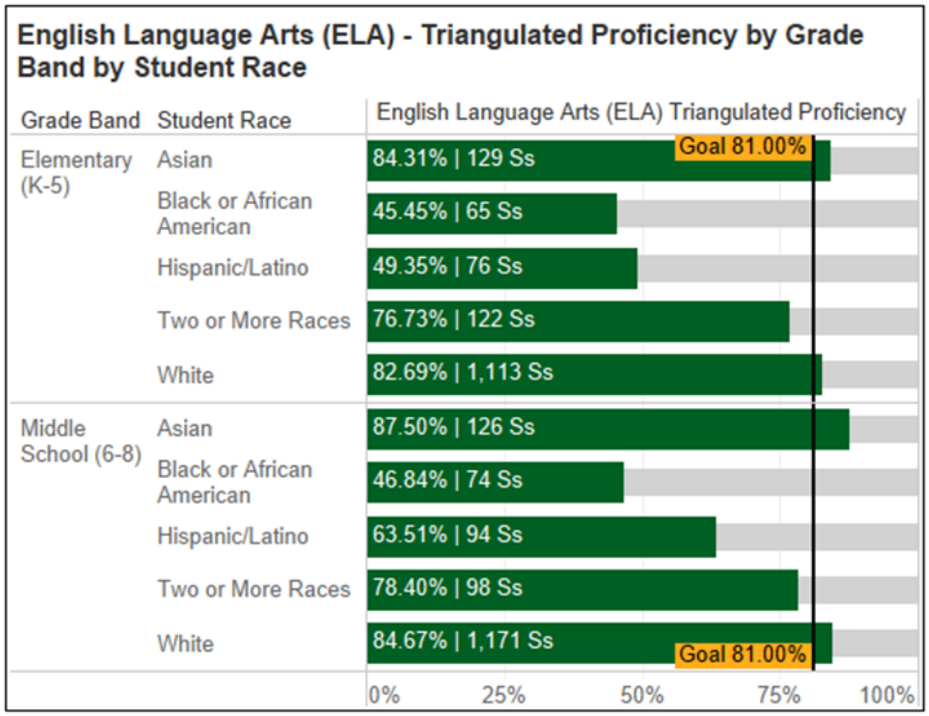


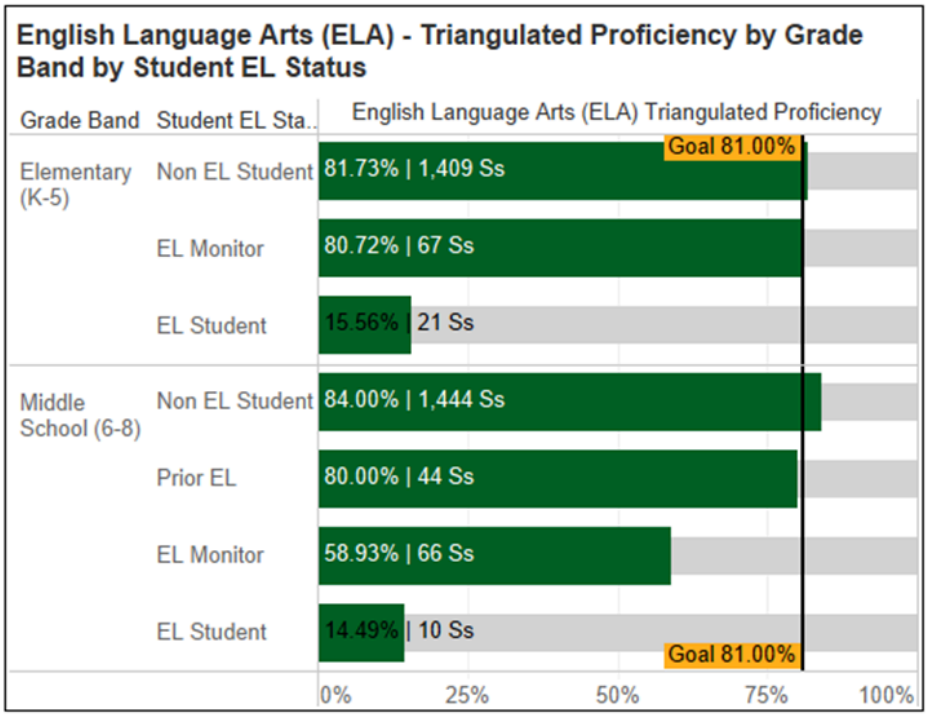
2 of 3 Data Elements Proficiecy

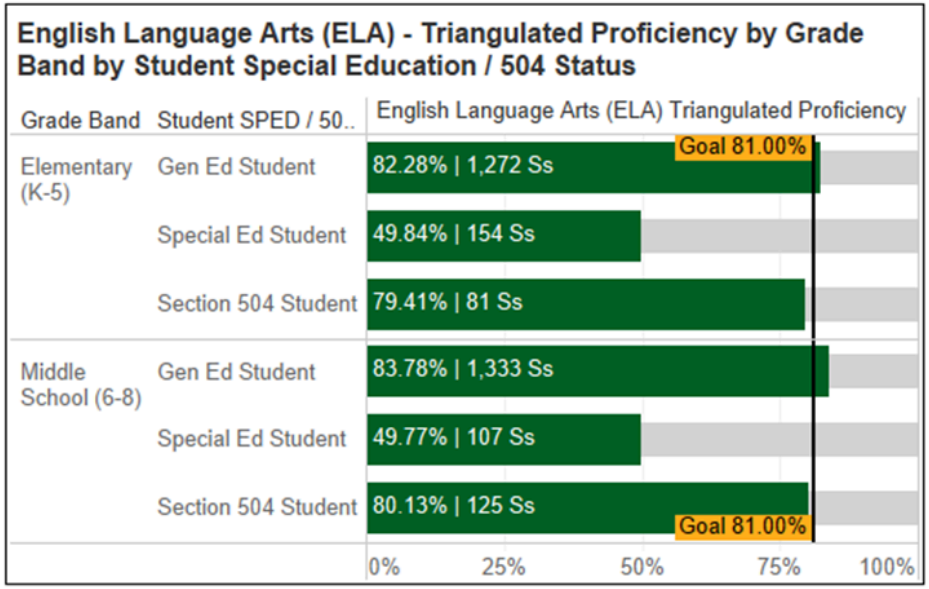
Proficient in 2 of 3 Data Elements | Not Proficient in 2 of 3 Data Elements

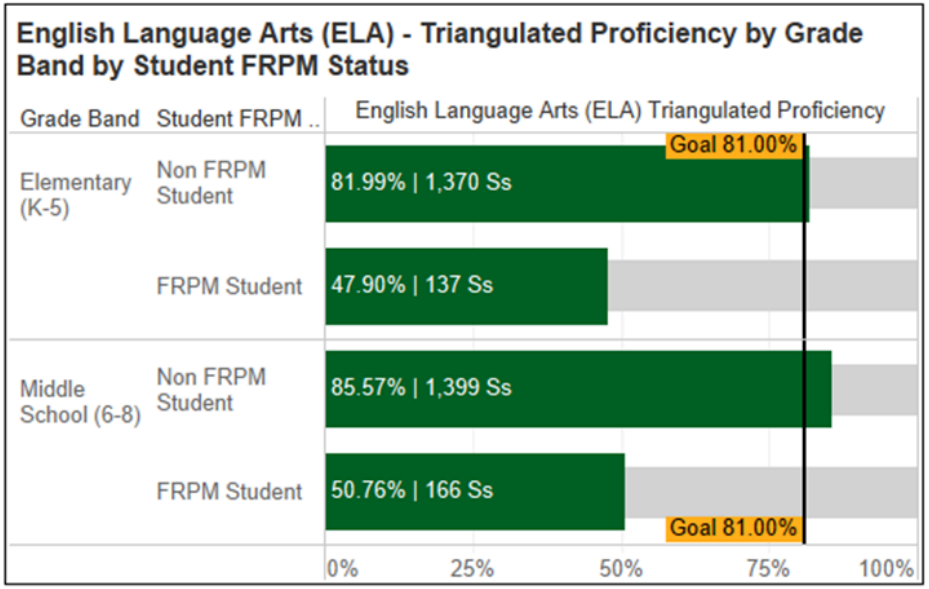
Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

English Language Arts (ELA): Multiple Measures of Proficiency (Triangulated Data) Charts and Graphs Cont.









2 of 3 Data Elements Proficiecy

Proficient in 2 of 3 Data Elements Not Proficient in 2 of 3 Data Elements

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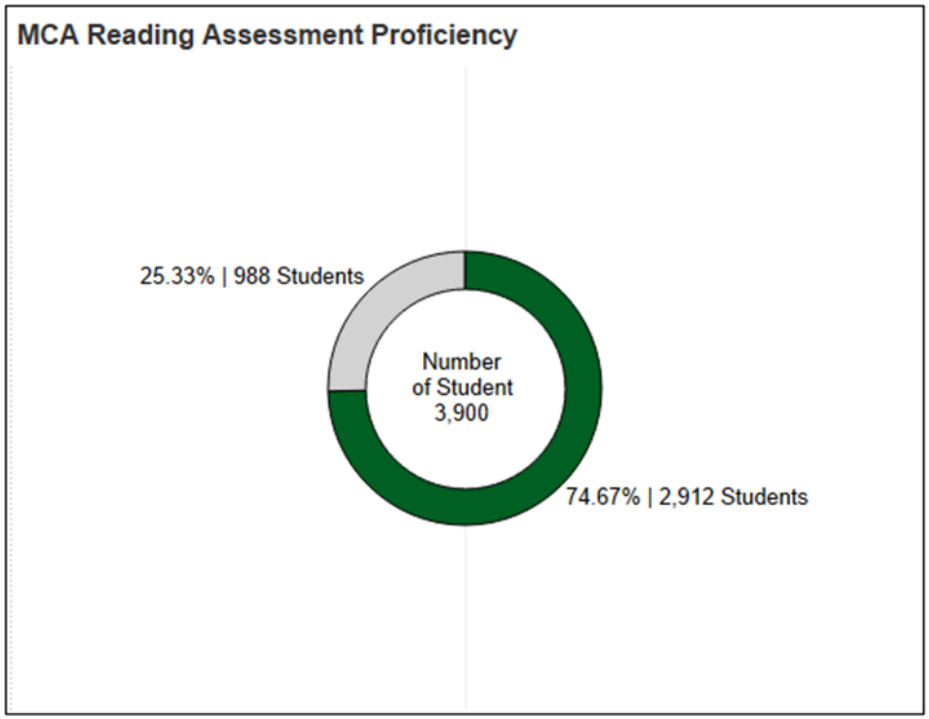
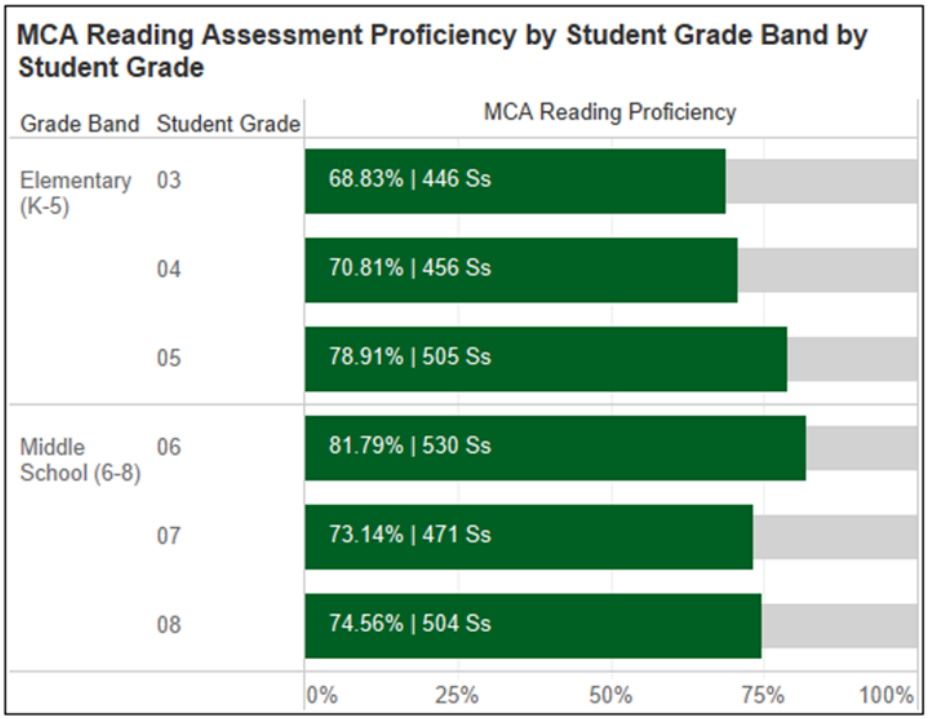
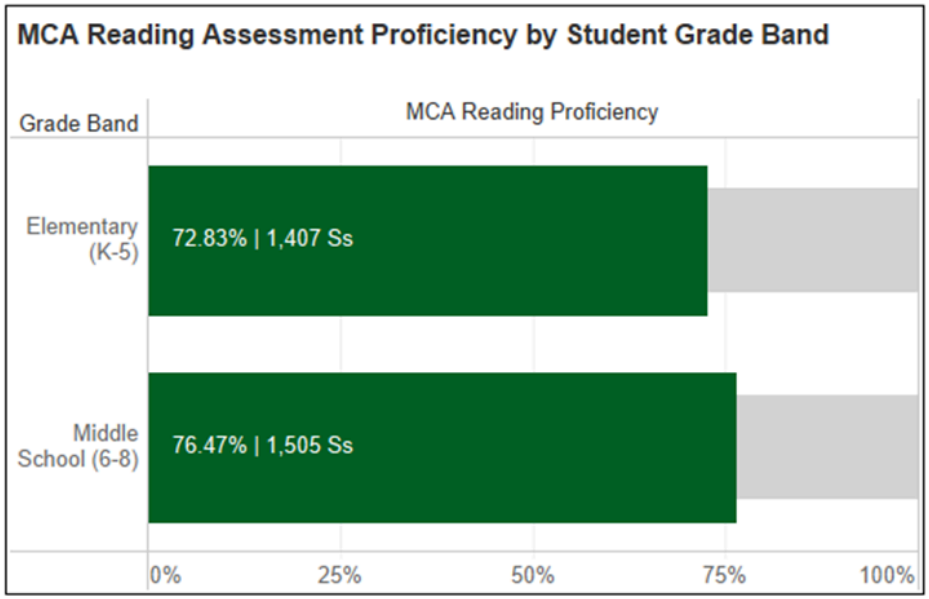
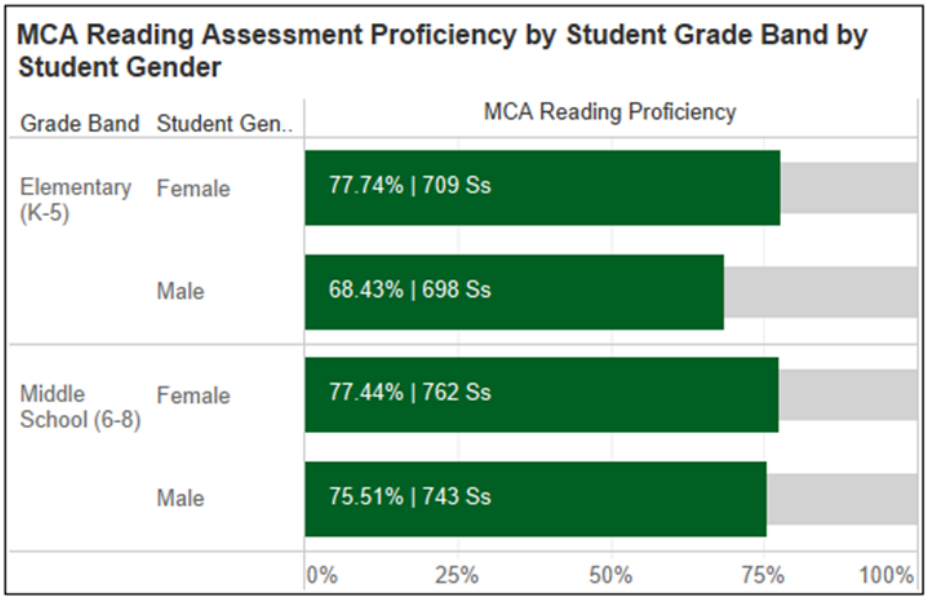
English Language Arts (ELA): MCA Reading Assessment Charts and Graphs - 1 of 3 Triangulated Components





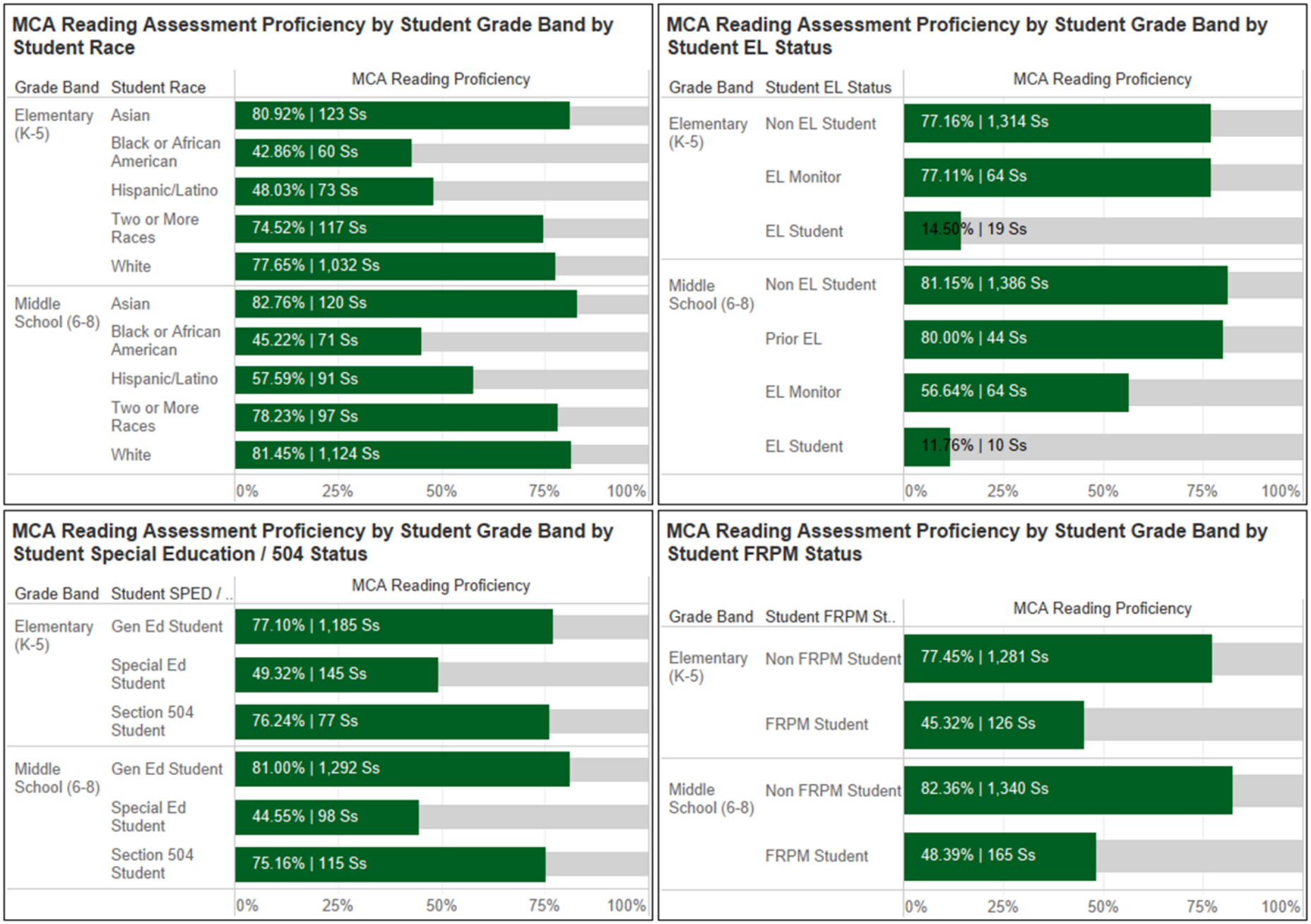




MCA Reading Proficiency
Proficient Not Proficient

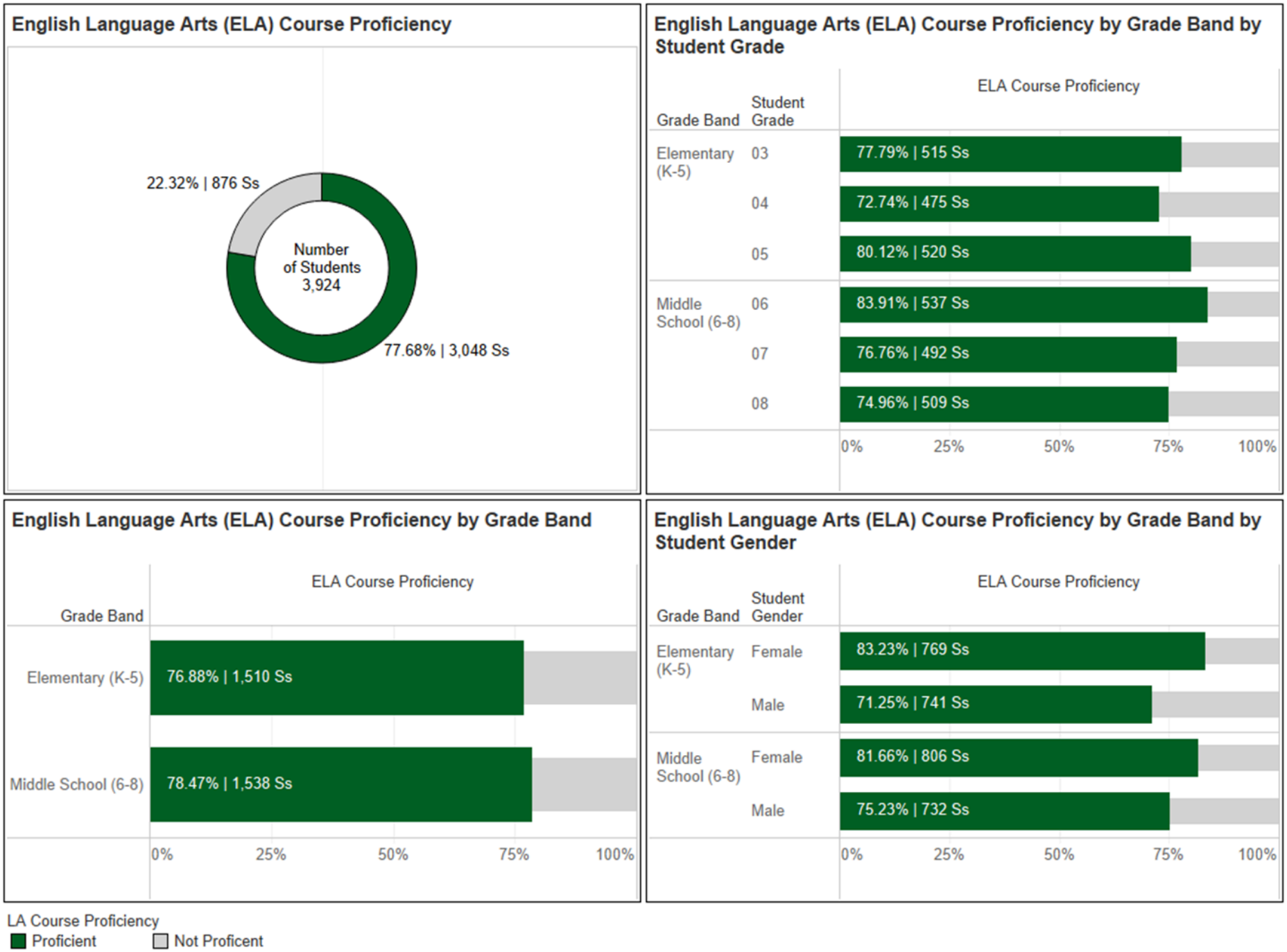
Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

English Language Arts (ELA): MCA Reading Assessment Charts and Graphs Cont. - 1 of 3 Triangulated Components



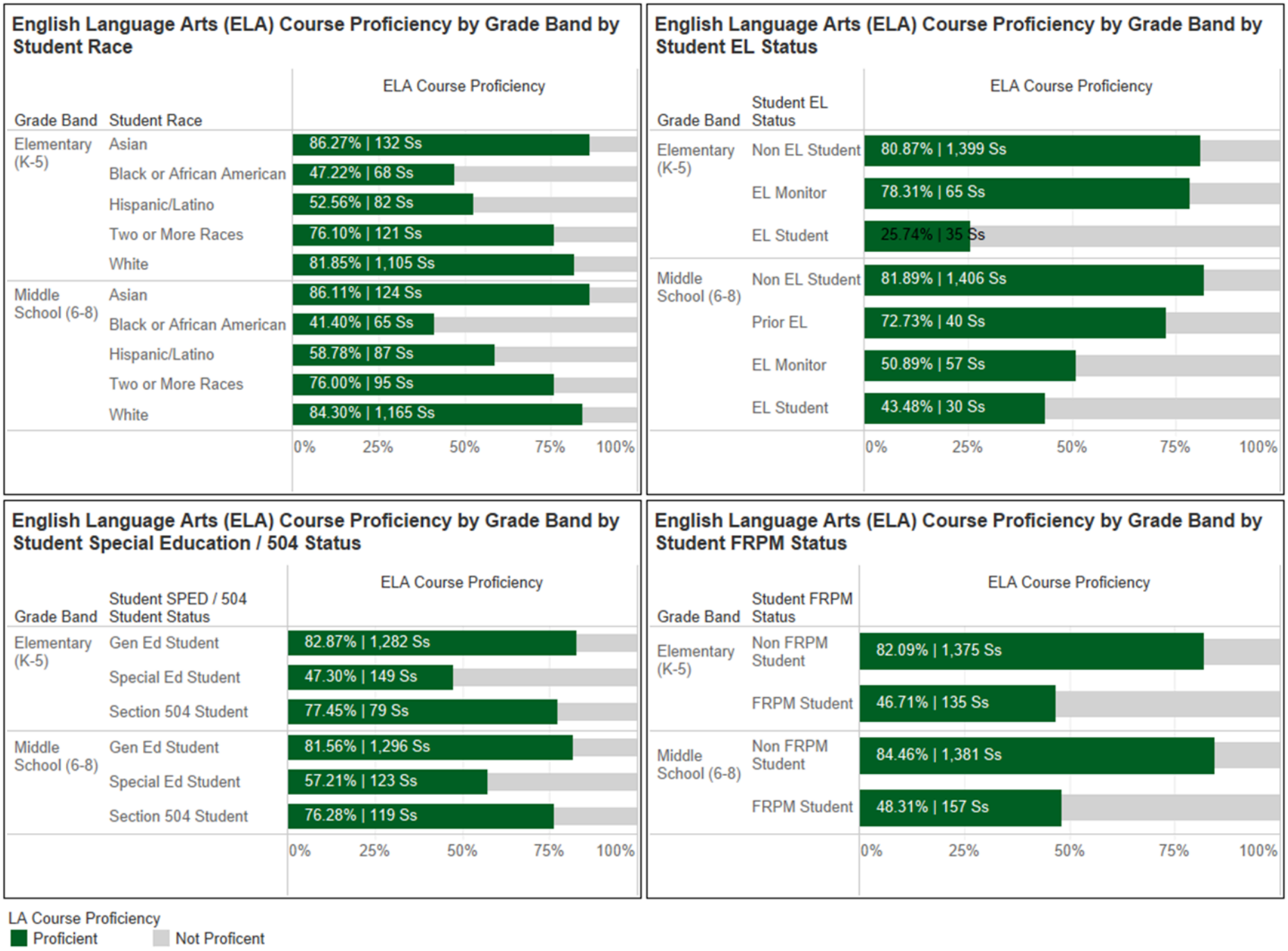
Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

English Language Arts (ELA): End-of-the-Year ELA Grades Charts and Graphs - 1 of 3 Triangulated Components



Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

English Language Arts (ELA): End-of-the-Year ELA Grades Charts and Graphs Cont. - 1 of 3 Triangulated Components



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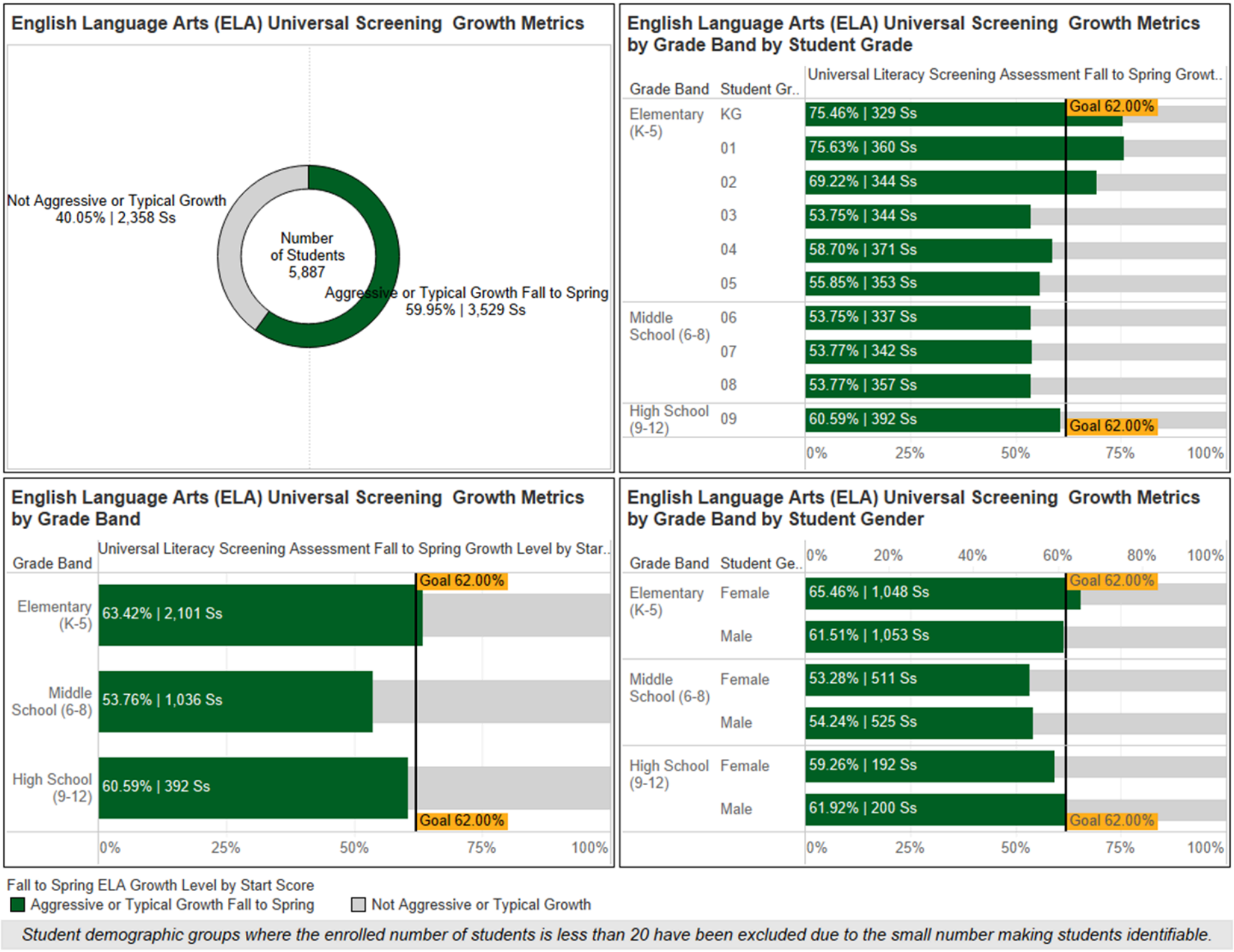
English Language Arts (ELA): Growth Metrics

Rationale
Looking at student growth, not just overall proficiency, shows whether students are making progress from where they started. This helps us understand the effectiveness of Tier 1 (core) instruction and ensures that all students, whether already proficient or still catching up, are supported in making meaningful gains.

Data Elements
- FASTBridge earlyReading (K–1), Growth level Fall and Spring by Start Score
- FASTBridge CBMr (Grade 2) Growth Level Fall to Spring by Start Score
- FASTBridge aReading (Grades 3–9), Growth Level Fall to Spring by Start Score
- Growth Levels are defined by below:
    - Aggressive or Typical Growth students in this category have a National Percentile greater than or equal to the 40th Percentile Nationally.
    - Not Aggressive or Typical Growth students in this category have a National Percentile less than the 40th Percentile Nationally.
- Student demographic data

2025-2027 Goals
By Spring 2027, the percentage of K–9 students achieving Aggressive or Typical Growth Fall to Spring on the universal reading screener will increase by 3 percentage points, from 59% to 62%. This goal focuses on ensuring students at all starting levels are making steady progress. Aggressive Growth is defined as 75-99th percentile, Typical Growth as 40-75th percentile. This growth will be monitored for equitable distribution across all student subgroups.

English Language Arts (ELA:) FastBridge Universal Screening Growth Metrics Charts and Graphs



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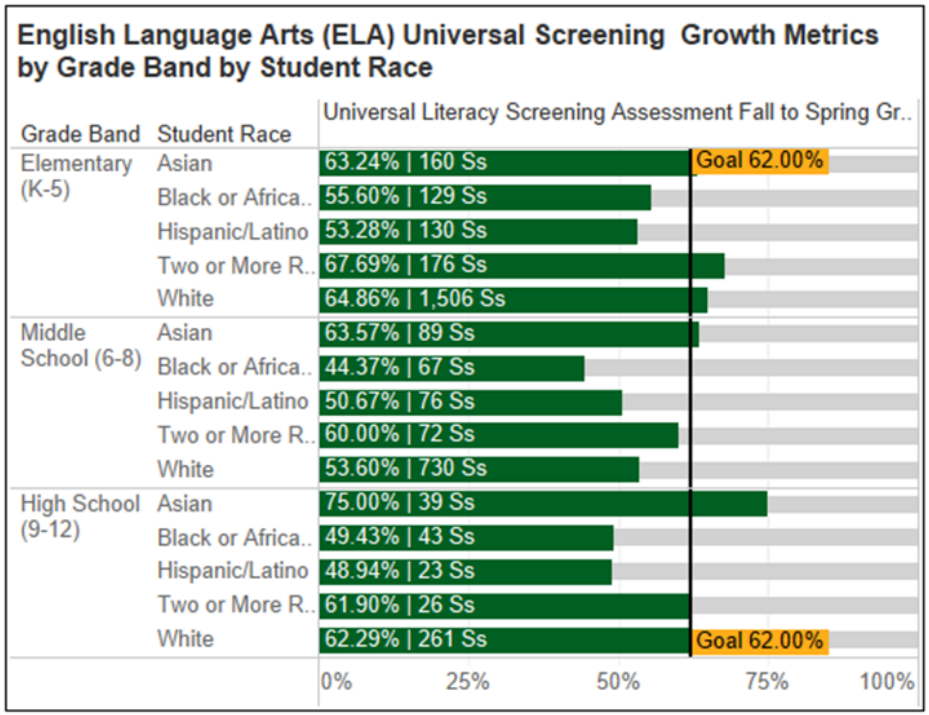
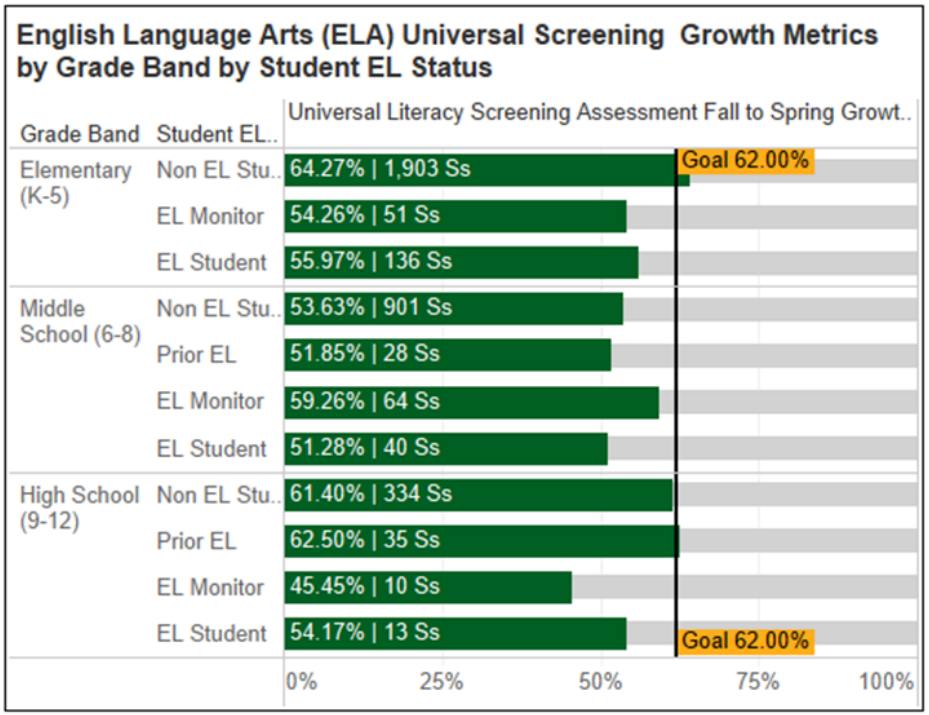
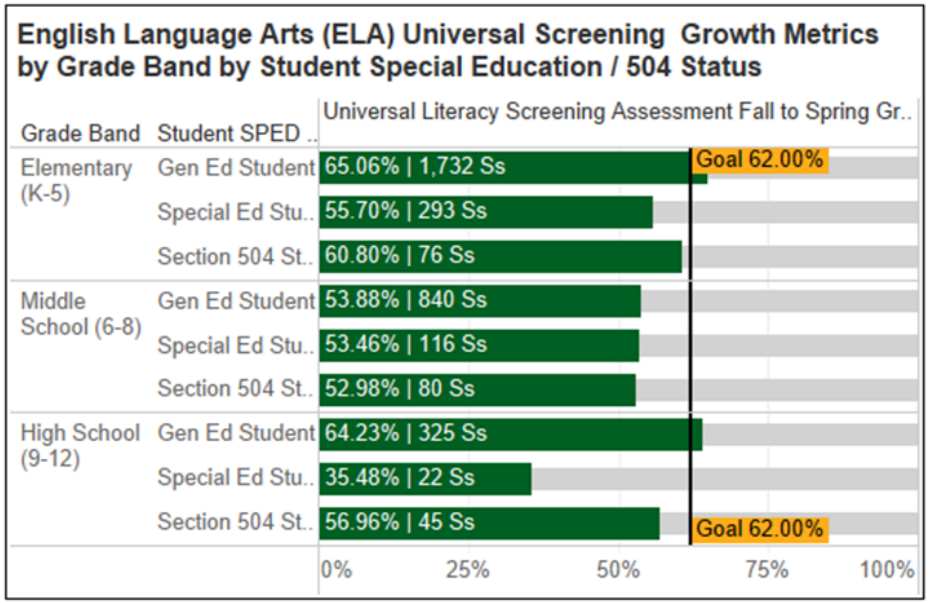
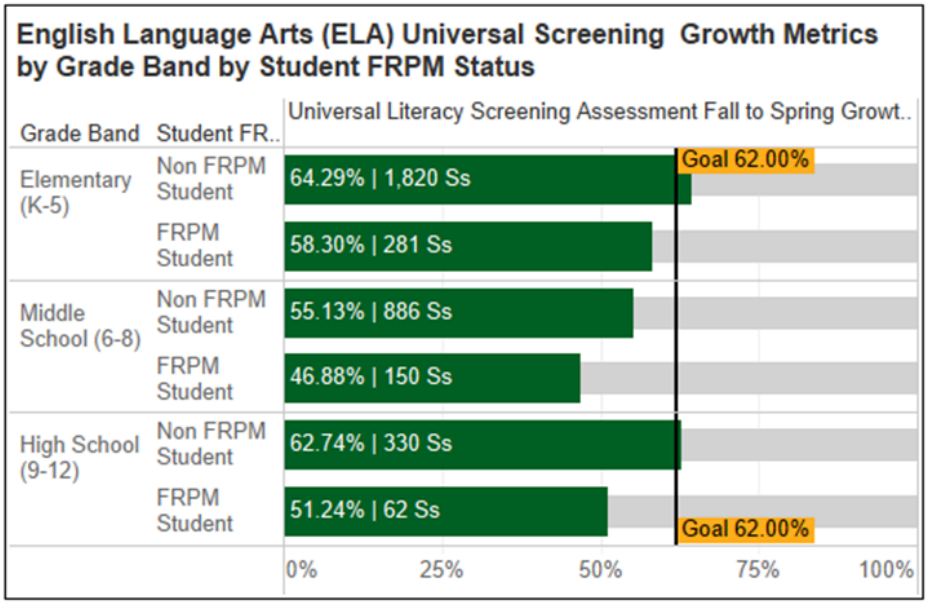
English Language Arts (ELA): FastBridge Growth Metrics Charts and Graphs Cont.









Fall to Spring ELA Growth Level by Start Score
Aggressive or Typical Growth Fall to Spring Not Aggressive or Typical Growth

Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

English Language Arts (ELA): Universal Screening Aggressive Growth For Students Starting Below Benchmark in the Fall

Rationale

Measuring growth is especially important for students who begin the year below grade-level expectations. Tracking their progress shows whether instruction and support systems (such as MN MTSS) are helping them catch up and ensures equity by recognizing growth across all student subgroups.

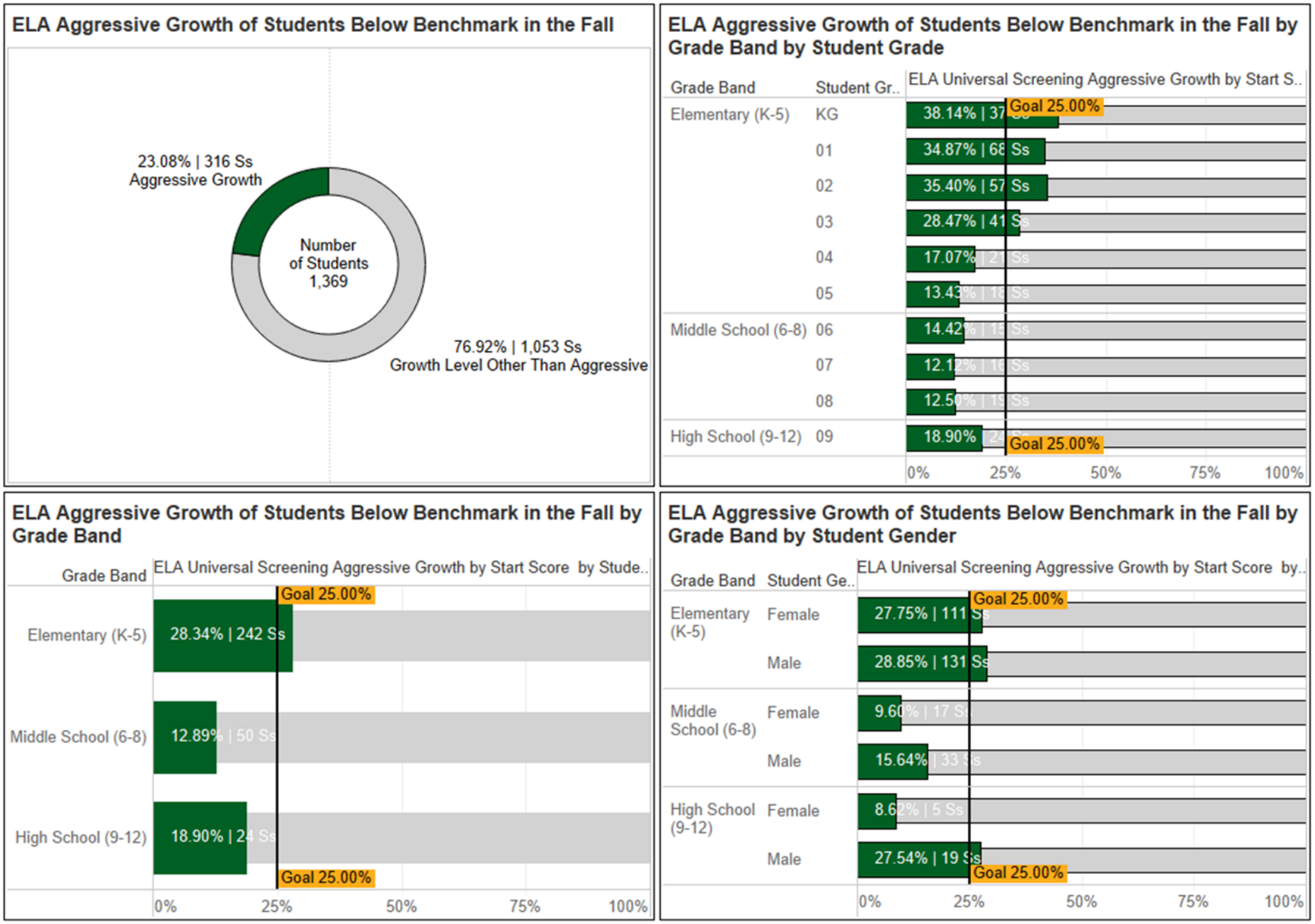
Data Elements

- FASTBridge earlyReading (K–1), Fall Risk Level of someRisk or highRisk.
- FASTBridge earlyReading (K–1), Fall to Spring Growth Level of Aggressive Growth. Aggressive growth are students who are at or above the 75th Percentile Fall to Spring by Start Score.
- FASTBridge CBMr (Grade 2), Fall Risk Level of someRisk or highRisk
- FASTBridge CBMr (Grade 2), Fall to Spring Growth Level of Aggressive Growth. Aggressive growth are students who are at or above the 75th Percentile Fall to Spring by Start Score.
- FASTBridge aReading (Grades 3–9), Fall Risk Level of someRisk or highRisk.
- FASTBridge aReading (Grades 3–9), Fall to Spring Growth Level of Aggressive Growth. Aggressive growth are students who are at or above the 75th Percentile Fall to Spring by Start Score.
- Student demographic data for subgroup analysis.

2025-2027 Goals

By Spring 2027 (starting Fall 2025), the percentage of K–9 students who begin the year below benchmark and achieve “Aggressive Growth” on the universal reading screener will increase by 4 percentage points, from 21% to 25%.

English Language Arts (ELA) Universal Screening Aggressive Growth by Students Below BenchmarK in the Fall Charts



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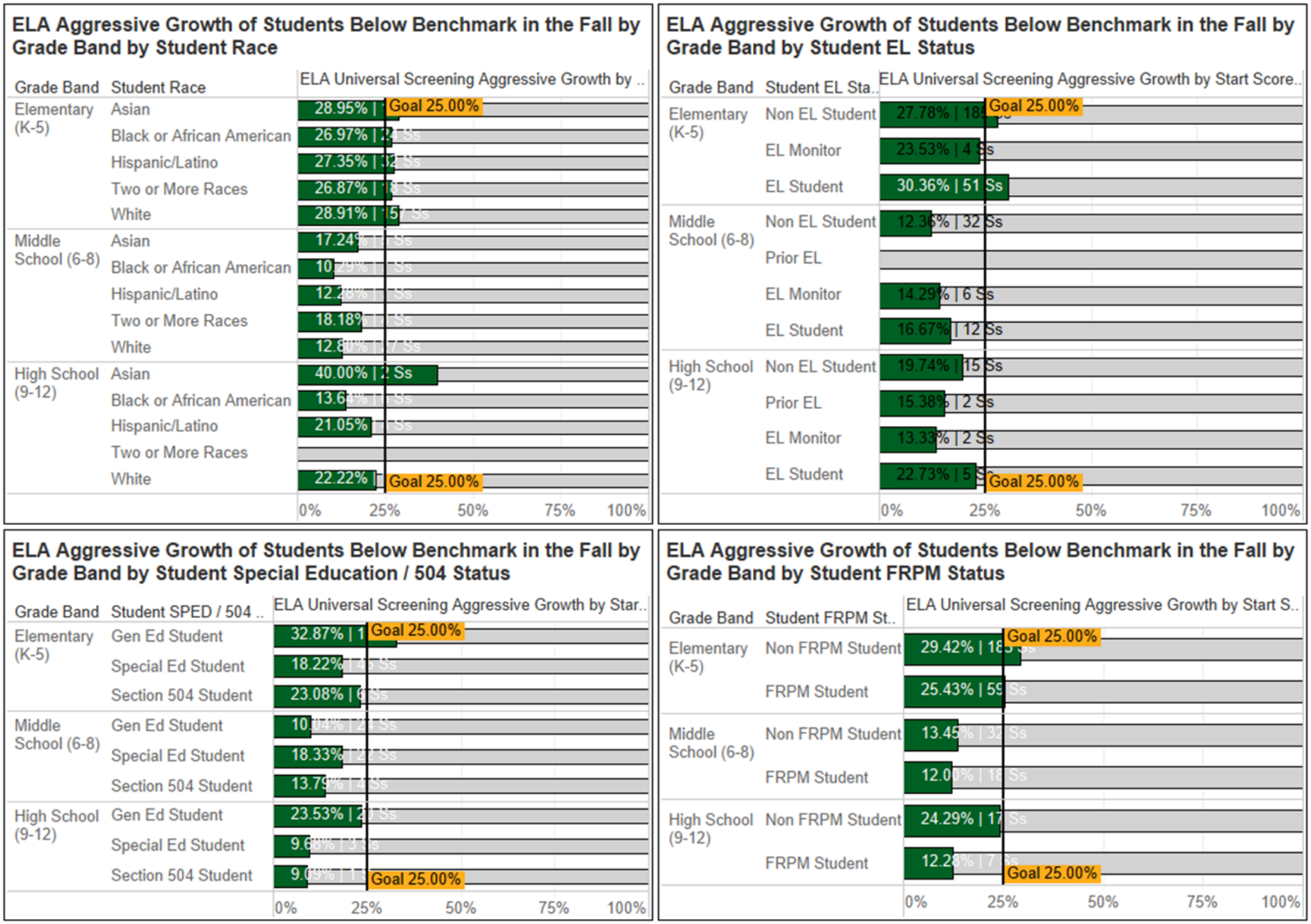
English Language Arts (ELA) Universal Screening Aggressive Growth by Students Below BenchmarK in the Fall Charts Cont.



Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Mathematics

Mathematics: Overall Proficiency & Gap Reduction

Rationale

Strong math skills are essential for every student. Fluency with foundational numeracy opens the door to critical thinking and problem-solving. Measuring overall proficiency and reducing achievement gaps ensures all learners gain the math skills they need for future success. Monitoring subgroup performance highlights where targeted support is needed to help every Edina student excel.

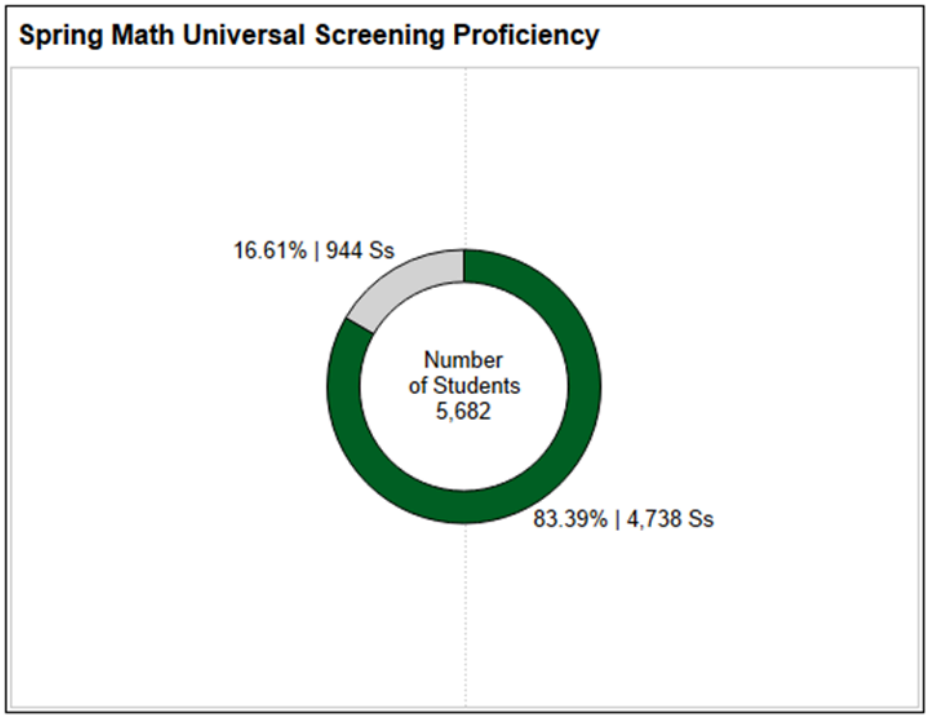
Data Elements

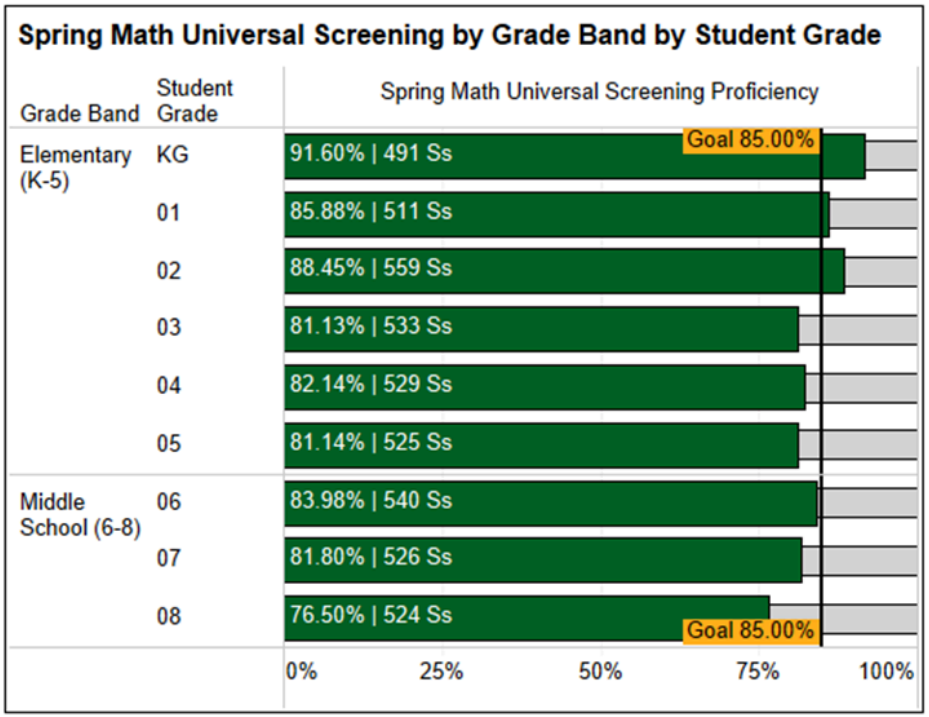
- Spring FastBridge earlyMath Risk Level (K–1)
- Spring aReading Risk Level (Grades 2–9)
    - Students are classified as Proficient when they have a Spring FastBridge Risk Level of EX, lowRisk
    - Students are classified as Not Proficient when they have a Spring FastBridge Risk Level of someRisk or highRisk.
    - Students without a risk level are omitted.
- Student demographic data

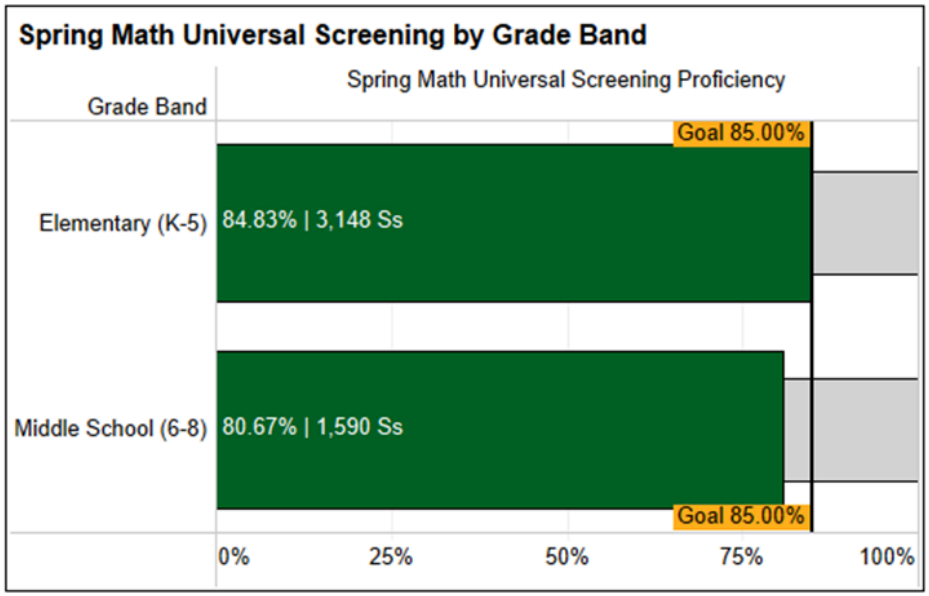
2025-2027 Goals

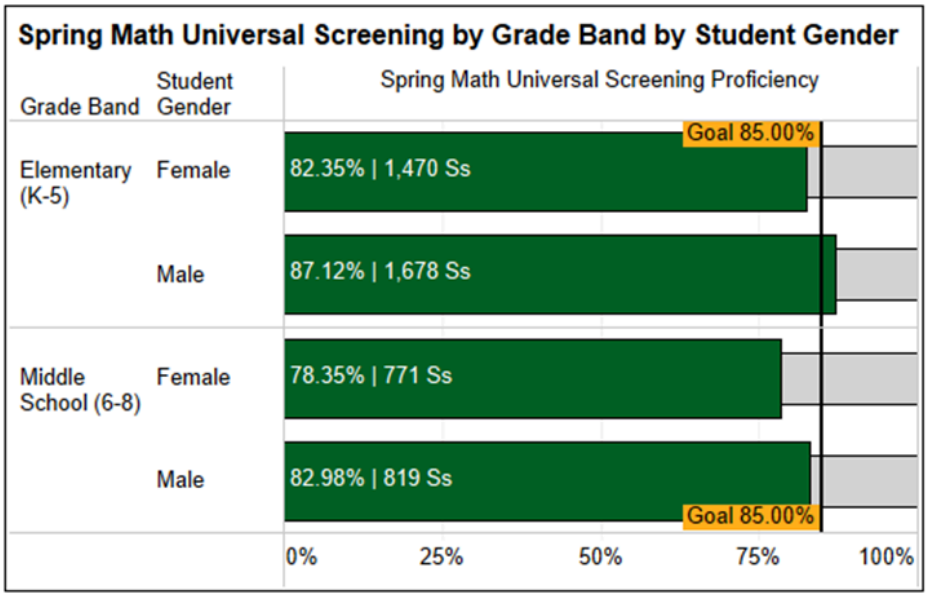
By Spring 2027, the percentage of K–8 students demonstrating math proficiency will increase by 2 percentage points, from 83% to 85%. At the same time, no student subgroup's proficiency will fall more than 10 points below the district average.

Math: Overall Proficiency Data Charts and Graphs





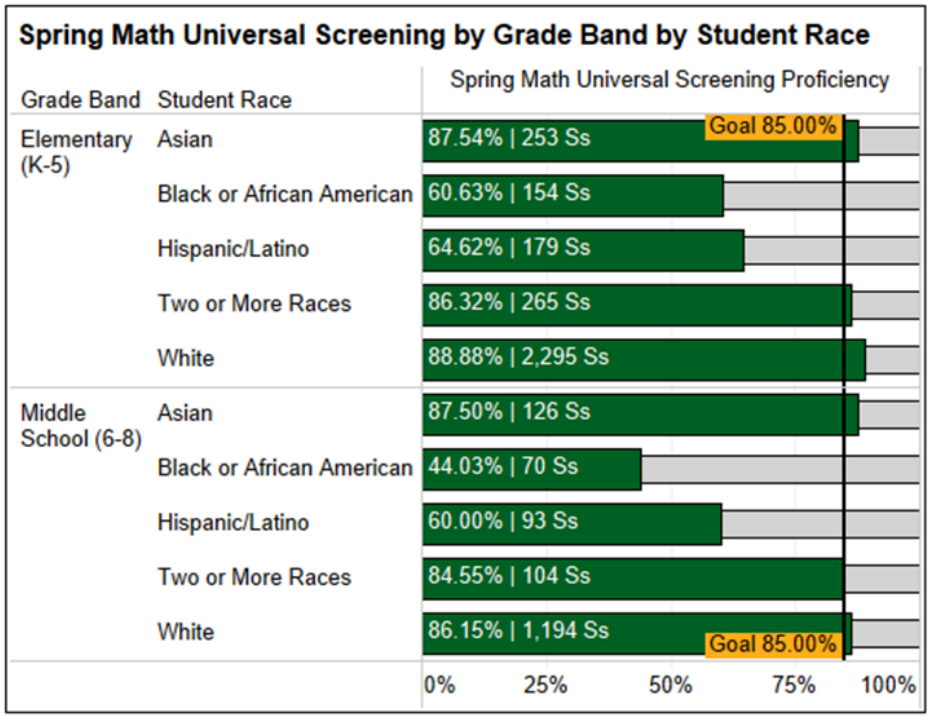


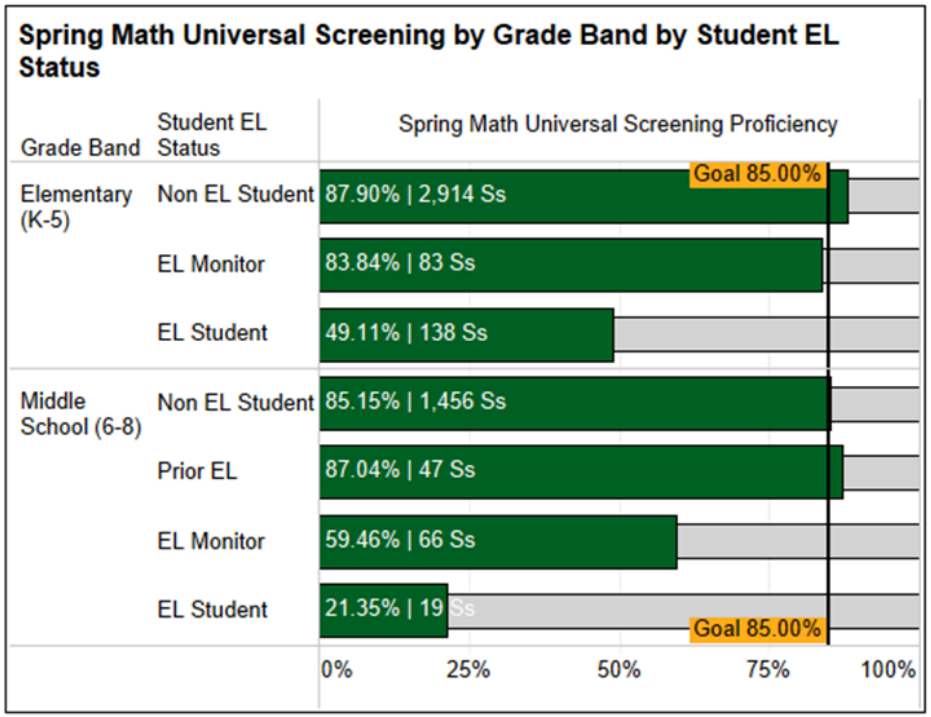


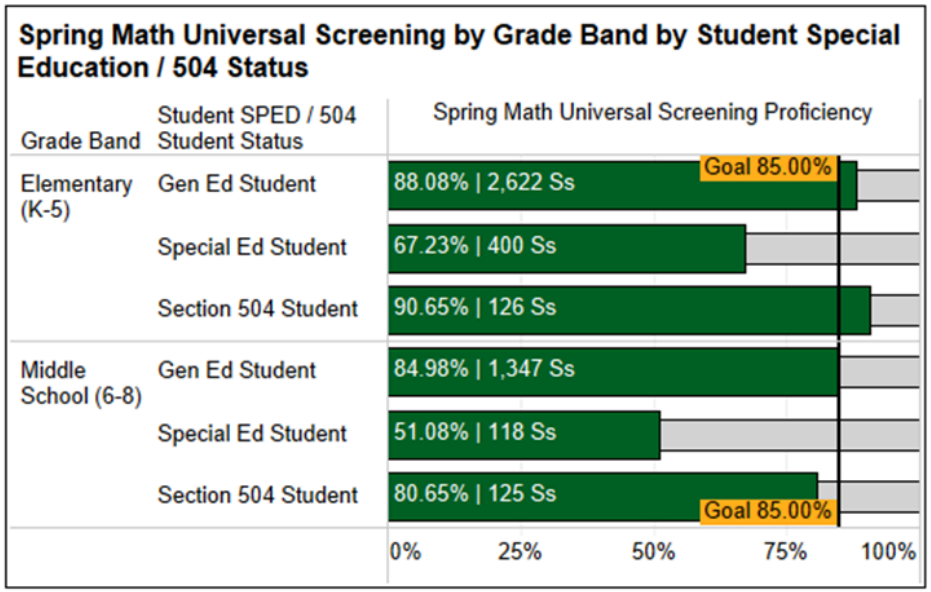
Spring Math Universal Screening Proficiency
Proficient Not Proficient

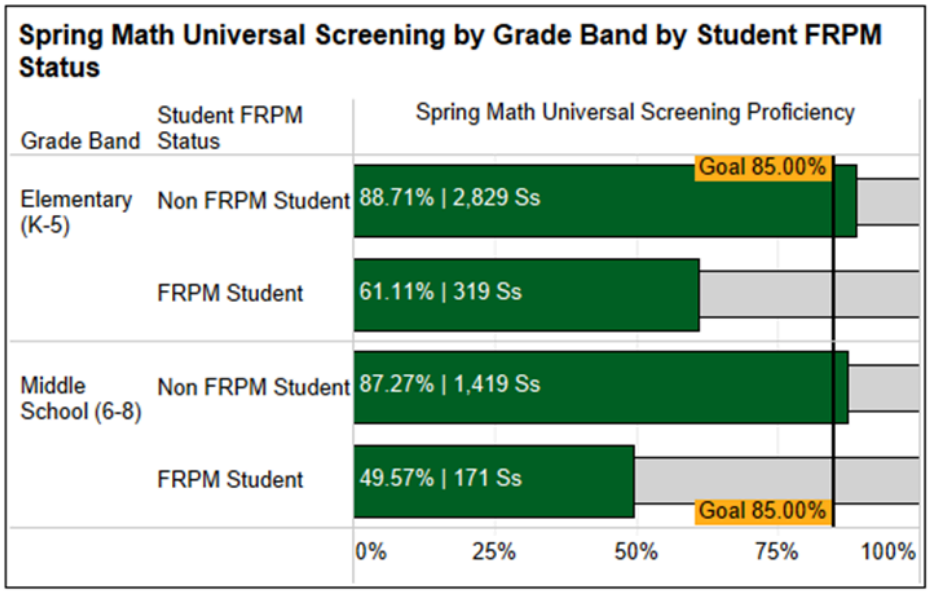
Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Math: Overall Proficiency Data Charts and Graphs Cont









Spring Math Universal Screening Proficiency
Proficient Not Proficient

Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

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Mathematics: Multiple Measures of Proficiency (Triangulated Data)

Rationale

Looking at more than one measure of student learning gives a fuller and more accurate picture of math proficiency. Using multiple data points helps confirm mastery, highlights where results may differ between assessments, and ensures instruction is adjusted to meet the needs of all students.

Data Elements

- Math Universal Fastbridge Screener Proficiency on Spring aMath Risk Level (Grades 3–8)
    - Students are classified as Proficient when they have a Spring FastBridge Risk Level of EX, lowRisk
    - Students are classified as Not Proficient when they have a Spring FastBridge Risk Level of someRisk or highRisk.
    - Students without a risk level are omitted.
- End-of-the year Math course grade
    - Elementary students with a score of 3 or 4 on 80% of assessed Math standards as reported on the students report card.
    - Secondary students with a score of B or better
- MCA Math Assessment Proficiency
    - Students are classified as Proficient when they have an achievement level or Exceeds or Meets on the MCA Reading Assessment from the prior year.
    - Students are classified as Proficient when they have an achievement level or Partially Meets or Does Not Meet on the MCA Reading Assessment from the prior year.
- Students in Grades K-2 and 11th Grade are omitted as they do not have all three data elements.
- Student demographic data

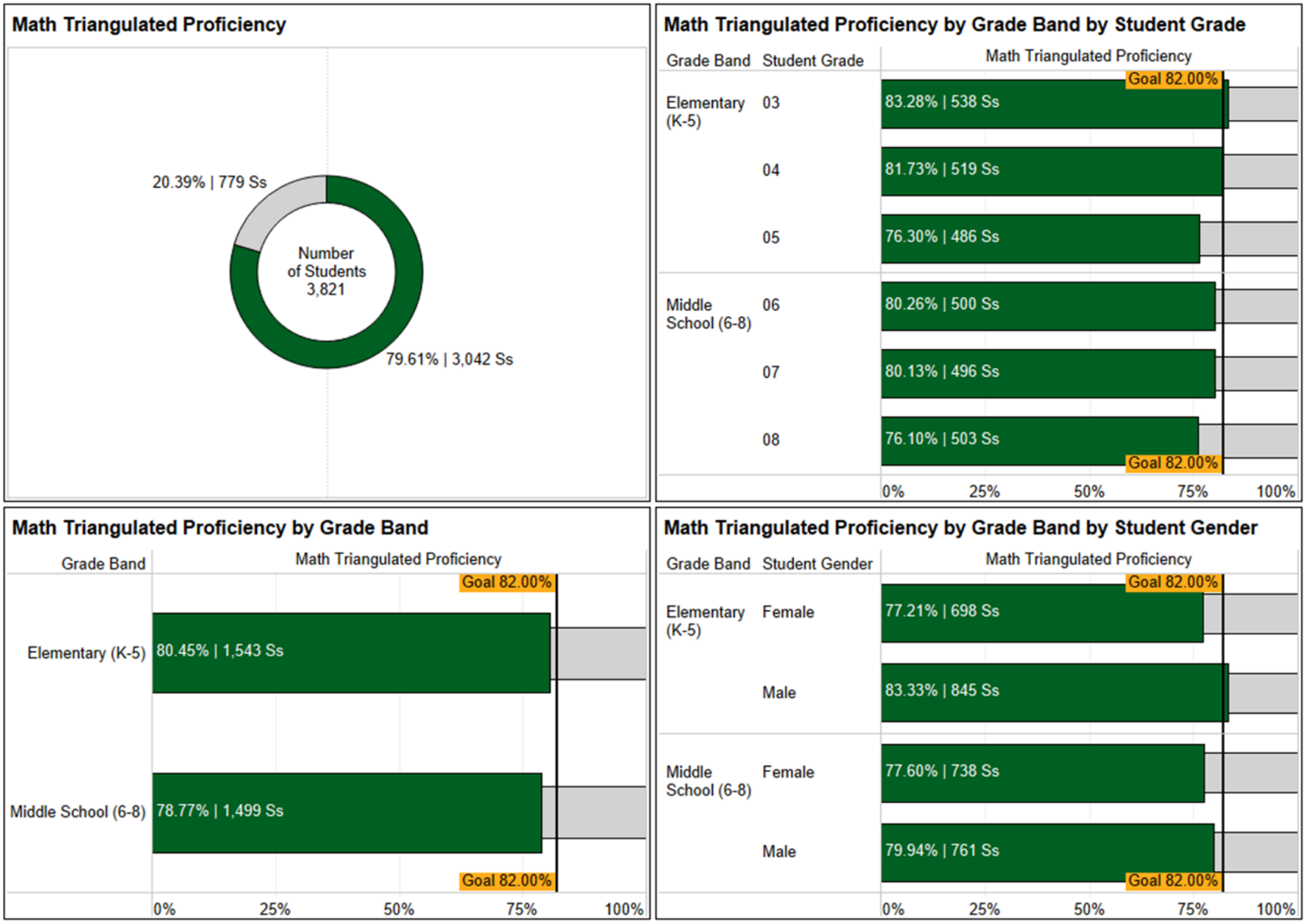
2025-2027 Goals

By Spring 2027, the percentage of students in grades 3–8 who show proficiency in Math will increase from 80% to 82%. Students will be considered proficient if they meet at least two of the three measures:

- Math FastBridge Universal Screener (spring)
- MCA Math assessment
- Classroom proficiency (end-of-year Math grades)

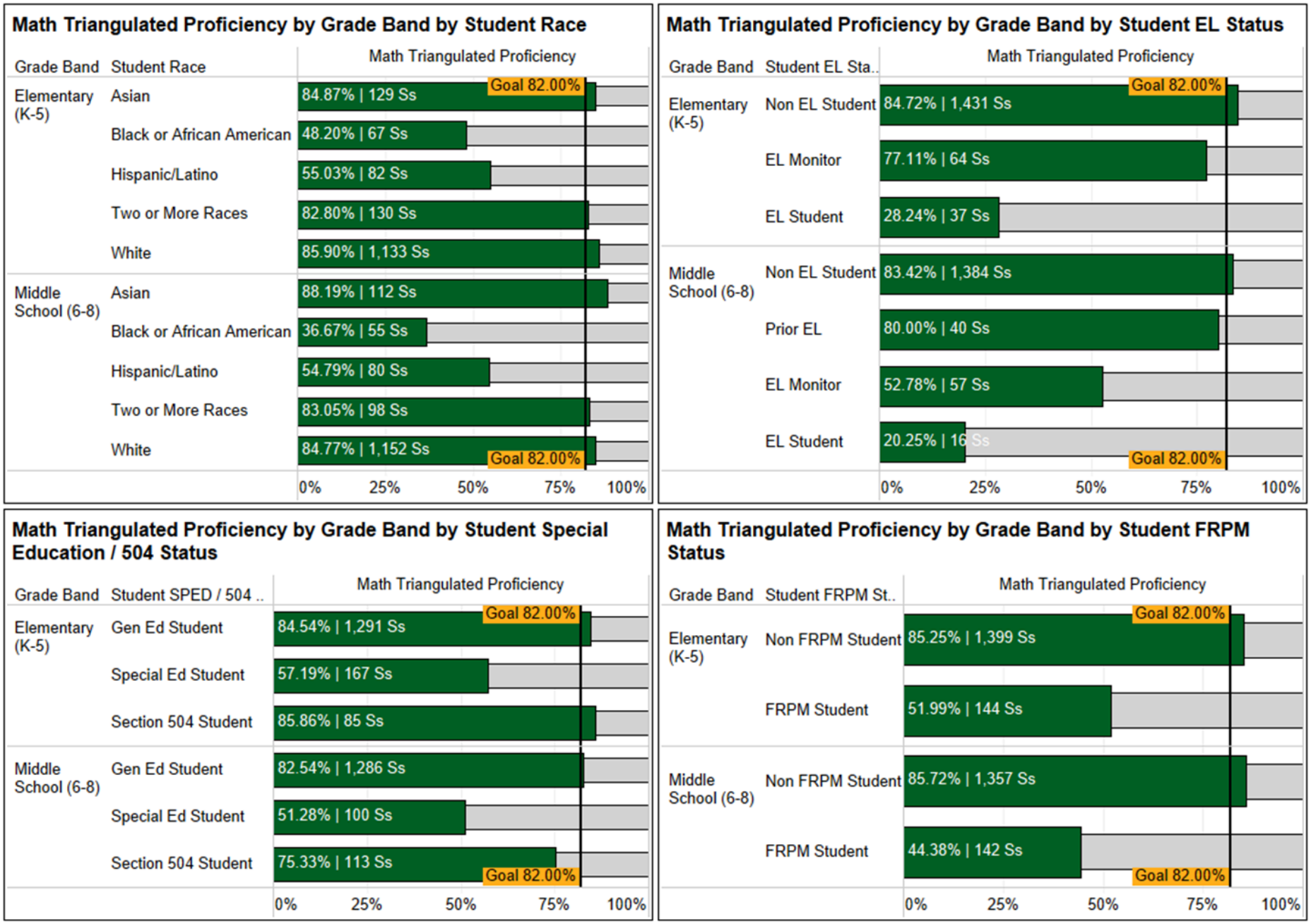
Progress will be monitored across all student subgroups.

Math: Multiple Measures of Proficiency (Triangulated Data) Charts and Graphs



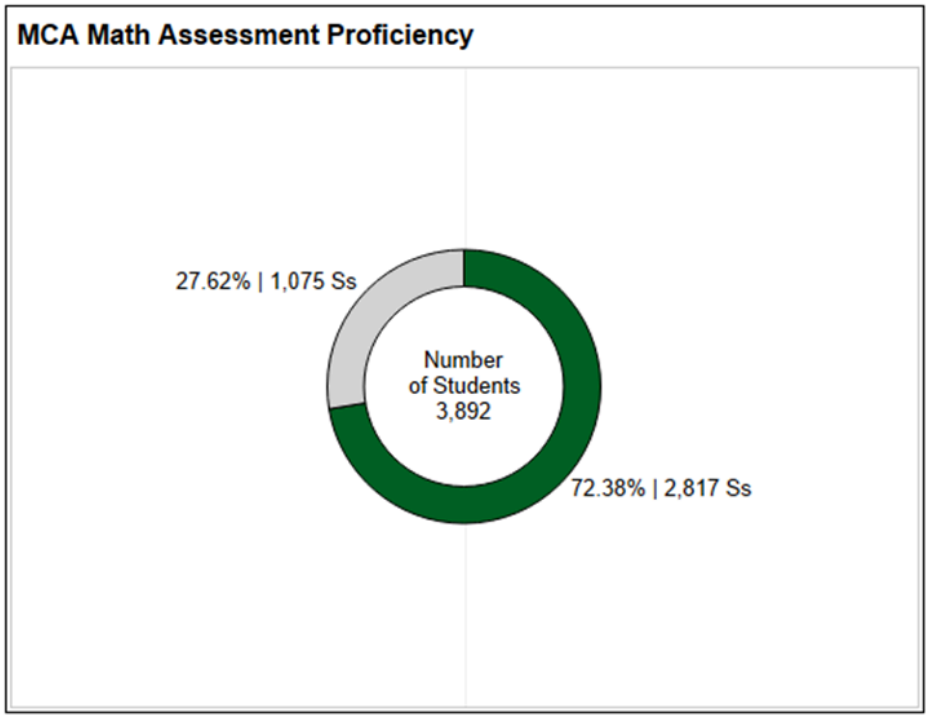
Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

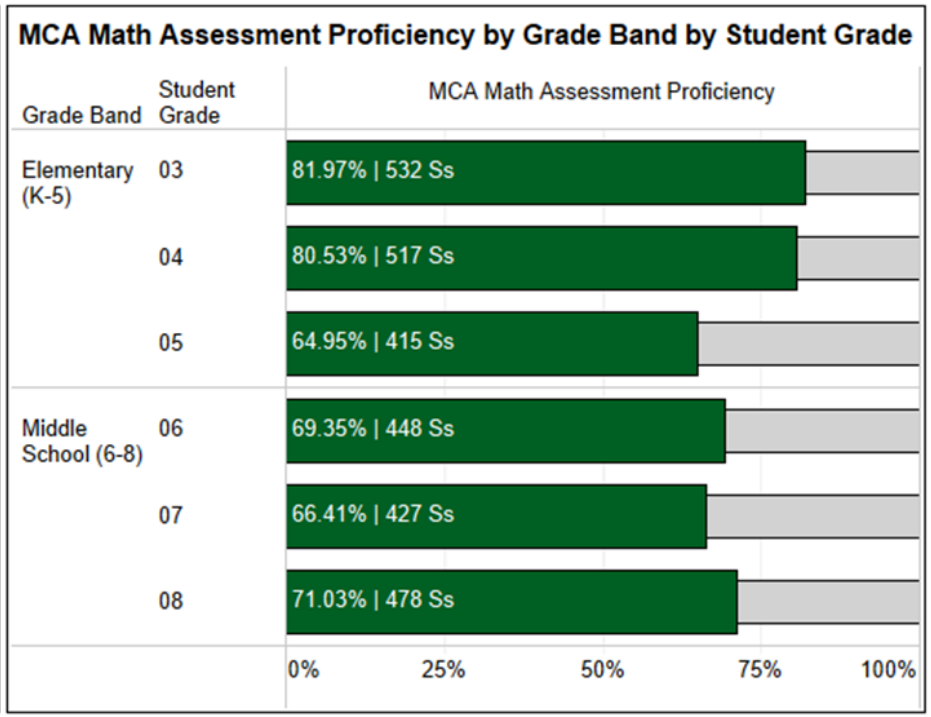
Math: Multiple Measures of Proficiency (Triangulated Data) Charts and Graphs Cont.

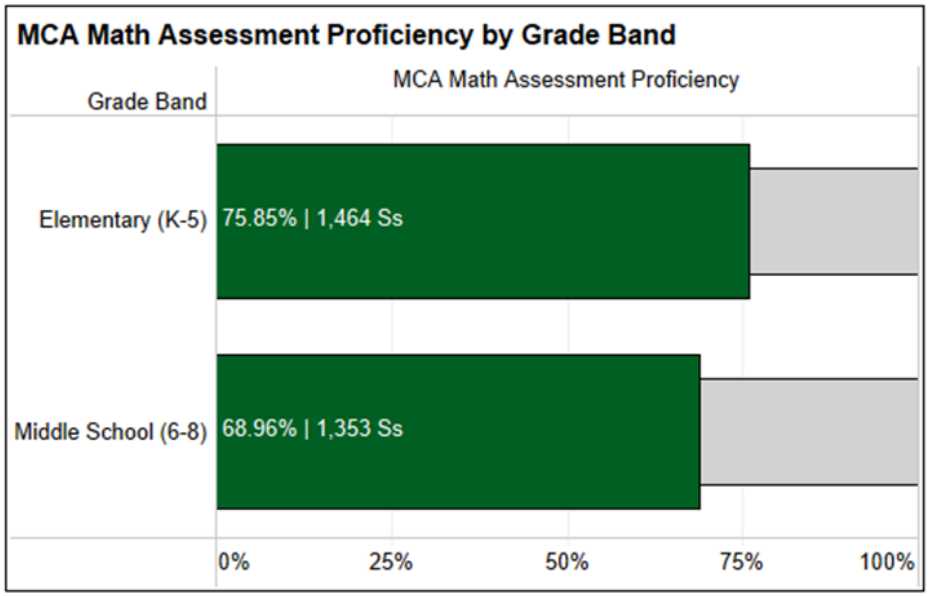


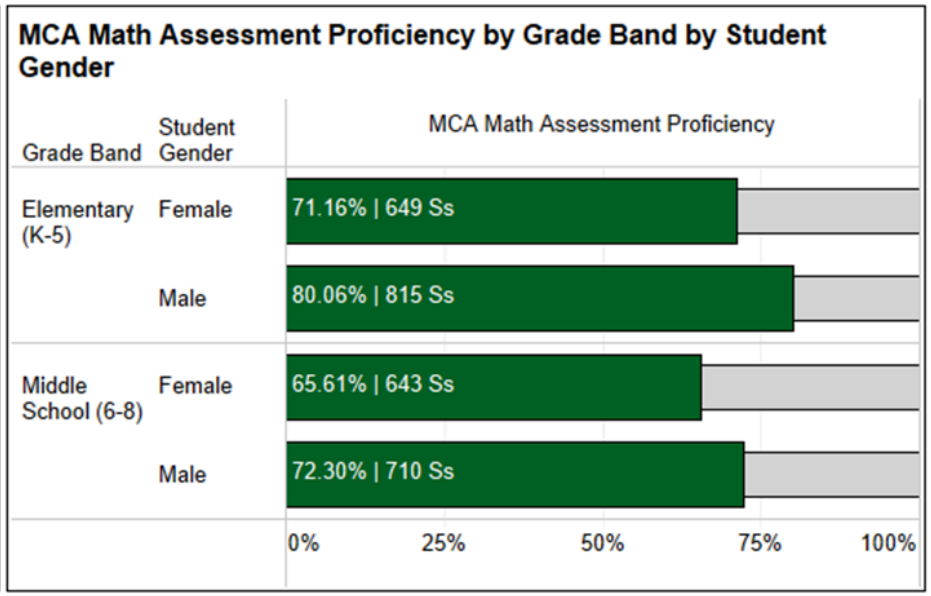
Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Math: MCA Math Assessment Charts and Graphs - 1 of 3 Triangulated Components









MCA Math Proficiency
Proficient Not Proficient

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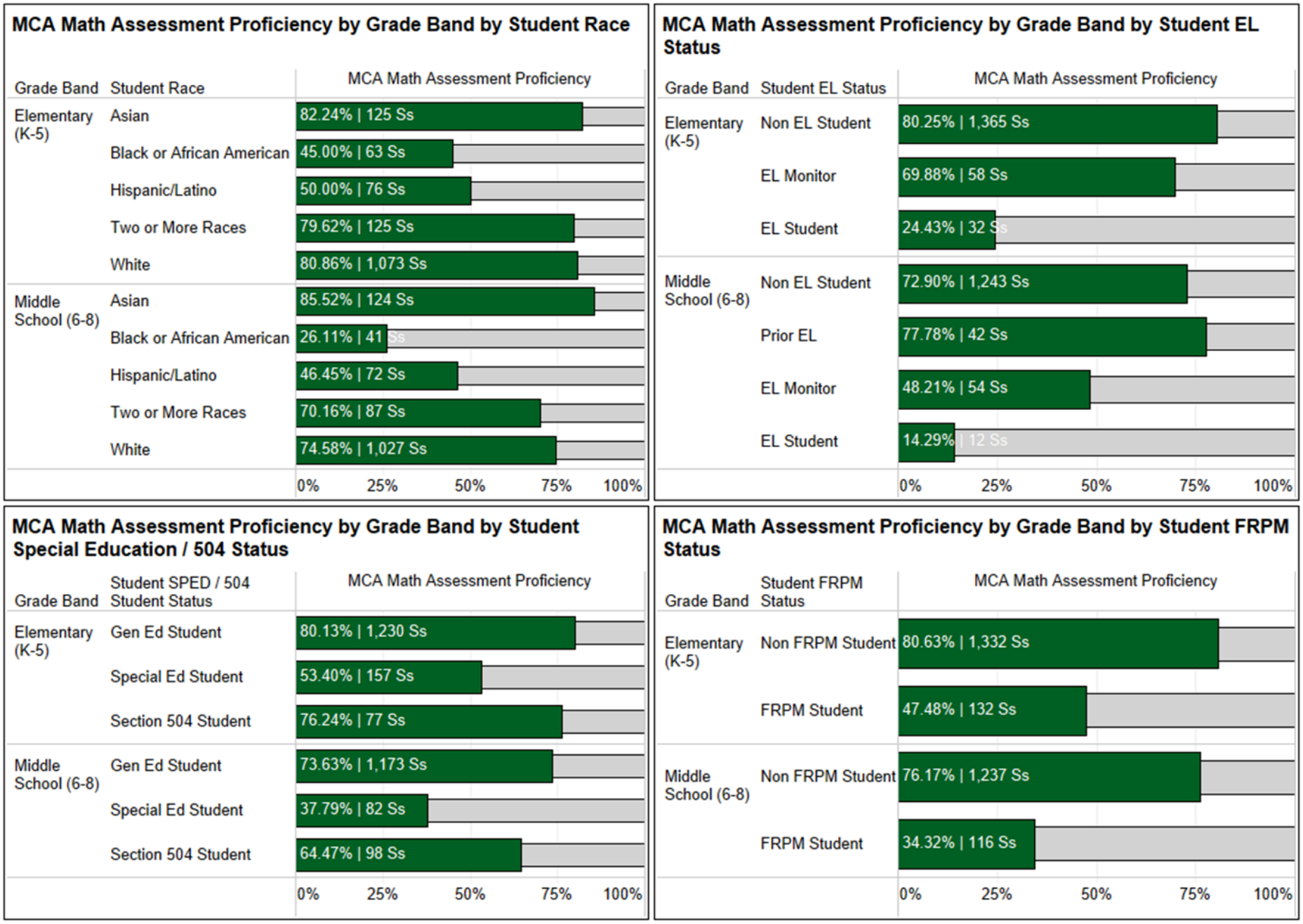
Math: MCA Math Assessments Charts and Graphs - 1 of 3 Triangulated Components



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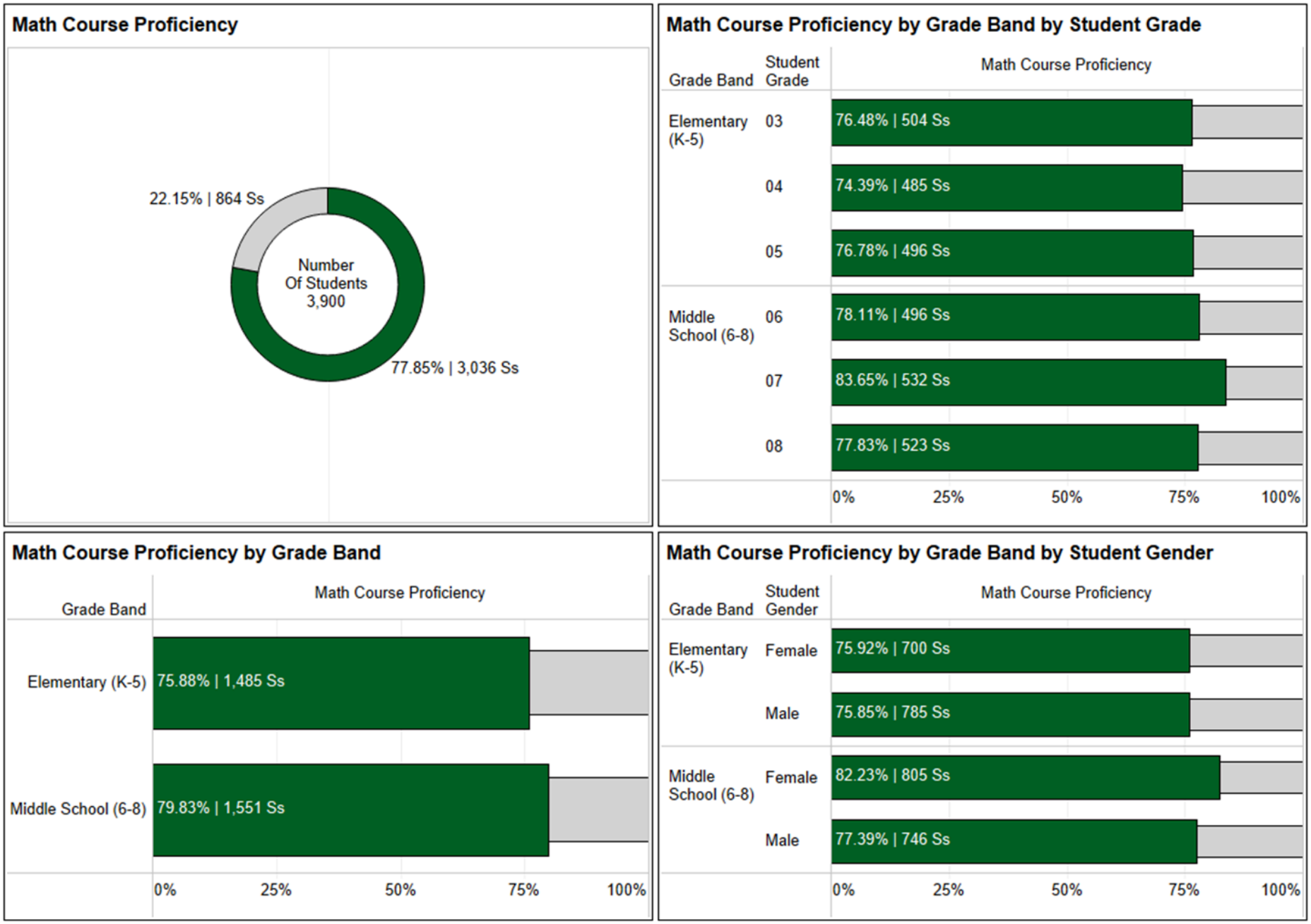
Math: End-of-the-Year Math Grades Proficiency Charts and Graphs - 1 of 3 Triangulated Components



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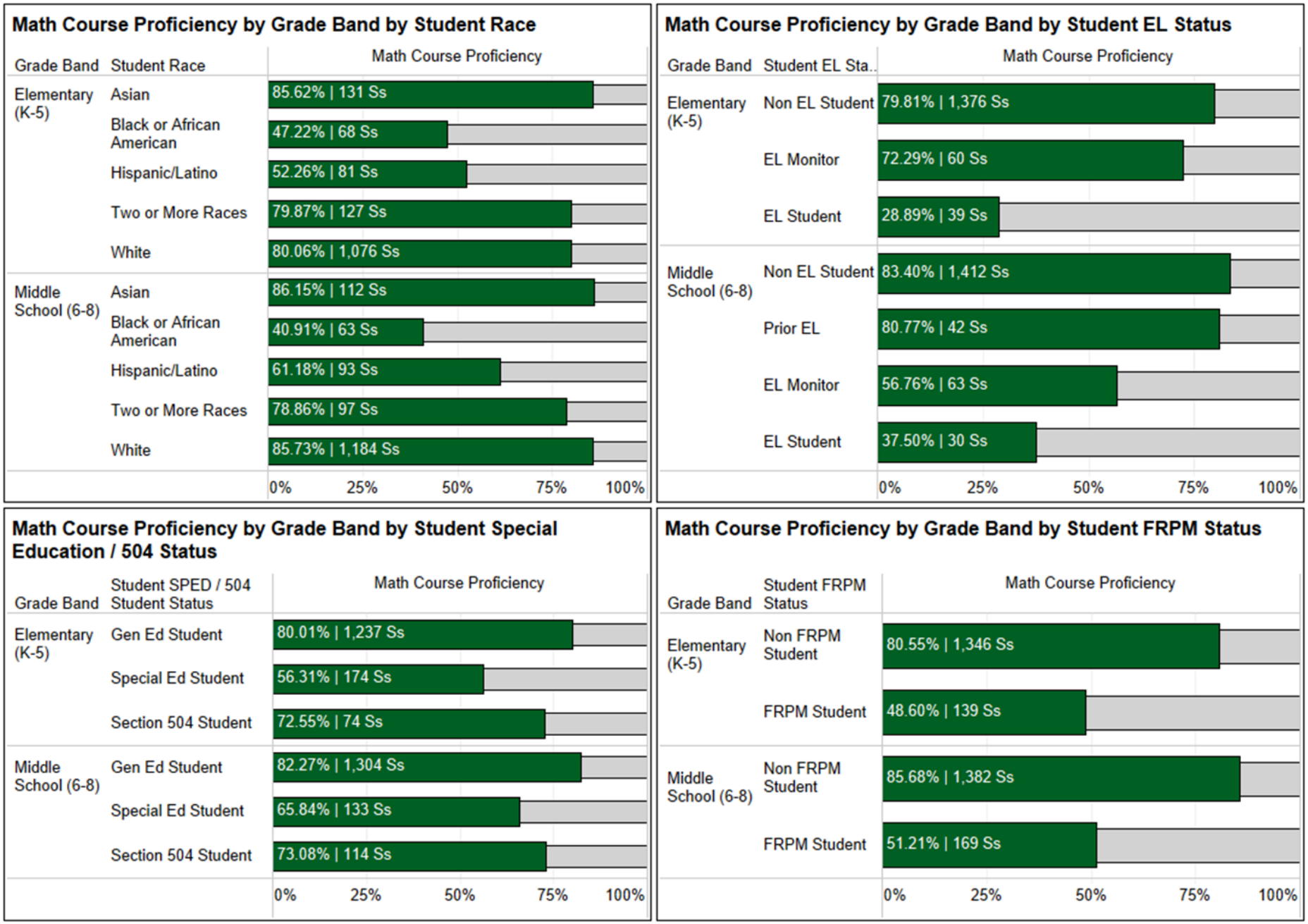
Math: End-of-the-Year Math Grades Proficiency Charts and Graphs Cont. - 1 of 3 Triangulated Components



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Mathematics - Universal Screening Growth Metrics

Rationale

Looking at student growth, not just overall proficiency, shows whether students are making progress from where they started. This helps us understand the effectiveness of Tier 1 (core) instruction and ensures that all students, whether already proficient or still catching up, are supported in making meaningful gains.

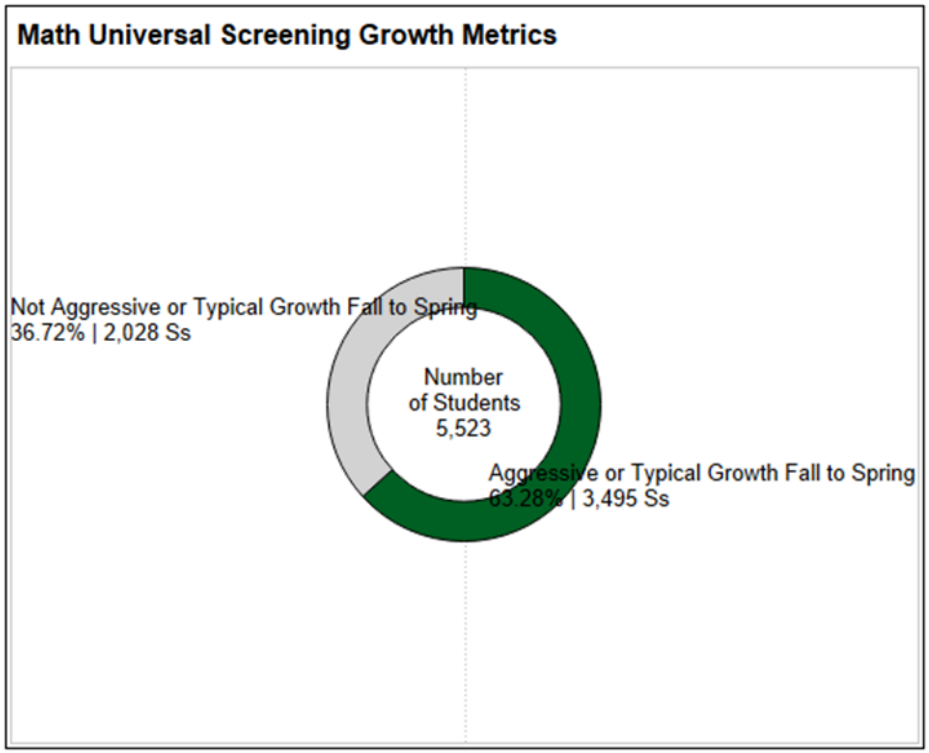
Data Elements

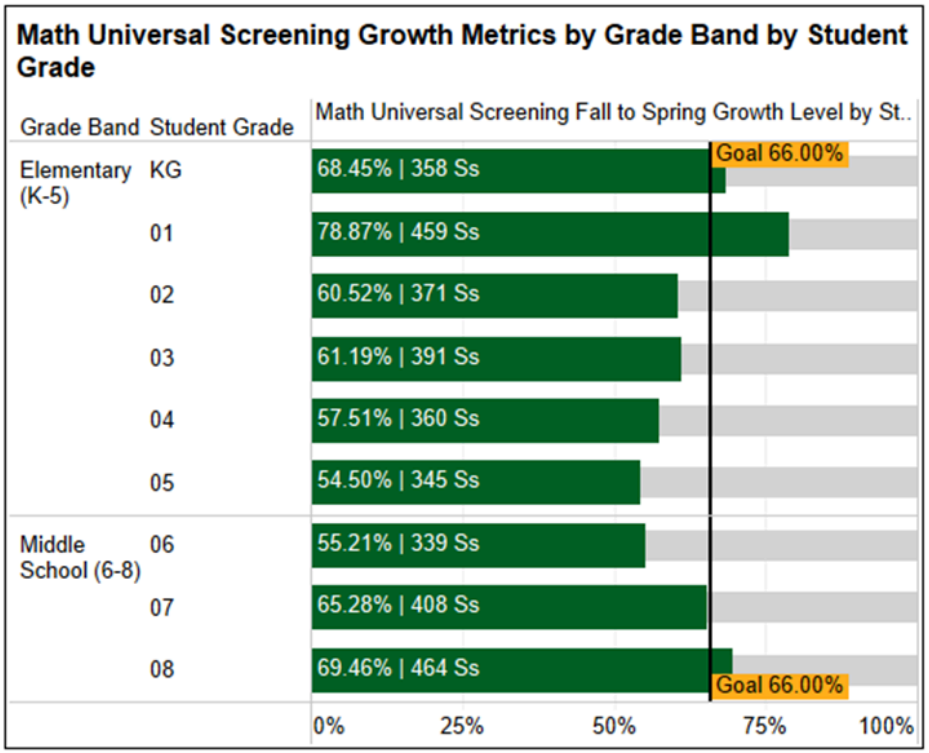
- FASTBridge earlyMath (K–1), Growth level Fall and Spring by Start Score
- FASTBridge aMath (Grades 2–9), Growth Level Fall to Spring by Start Score
- Growth Levels are defined by below:
    - Aggressive or Typical Growth students in this category have a National Percentile greater than or equal to the 40th Percentile Nationally.
    - Not Aggressive or Typical Growth students in this category have a National Percentile less than the 40th Percentile Nationally.
- Student demographic data

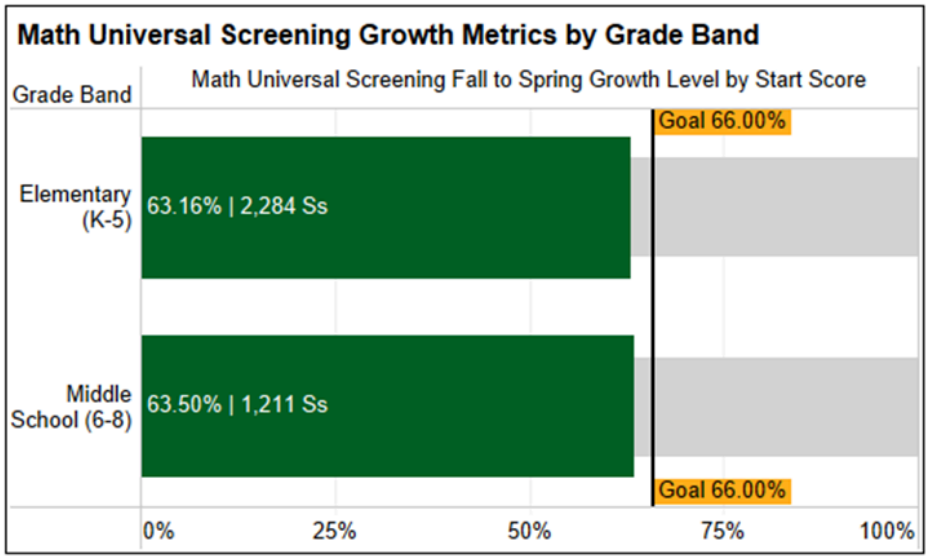
2025-2027 Goals

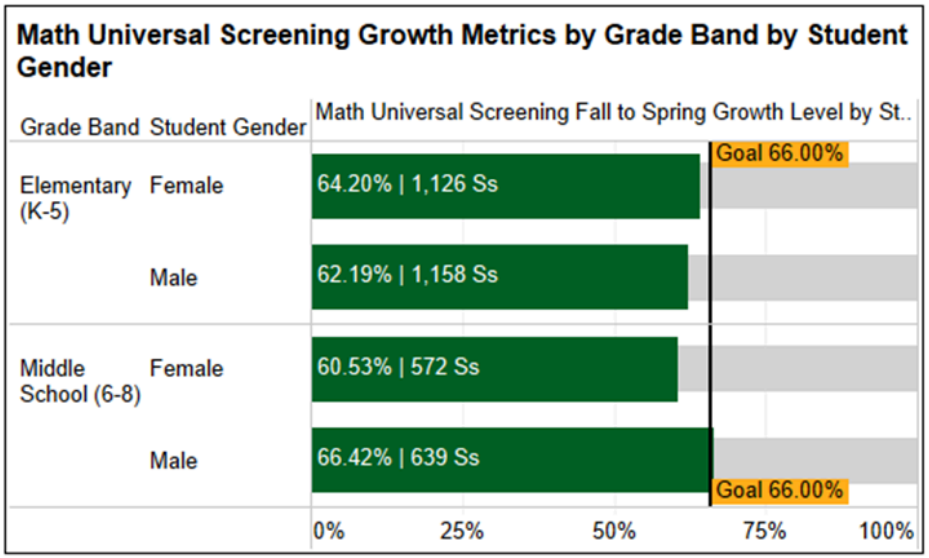
By Spring 2027, the percentage of K–9 students meeting or exceeding their expected growth on the universal reading screener will increase by 3 percentage points, from 63% to 66%. This goal focuses on ensuring students at all starting levels are making steady progress. Aggressive Growth is defined as 75-99th percentile, Typical Growth as 40-75th percentile. This growth will be monitored for equitable distribution across all student subgroups.

Mathematics: FastBridge Universal Screening Growth Metrics Charts and Graphs







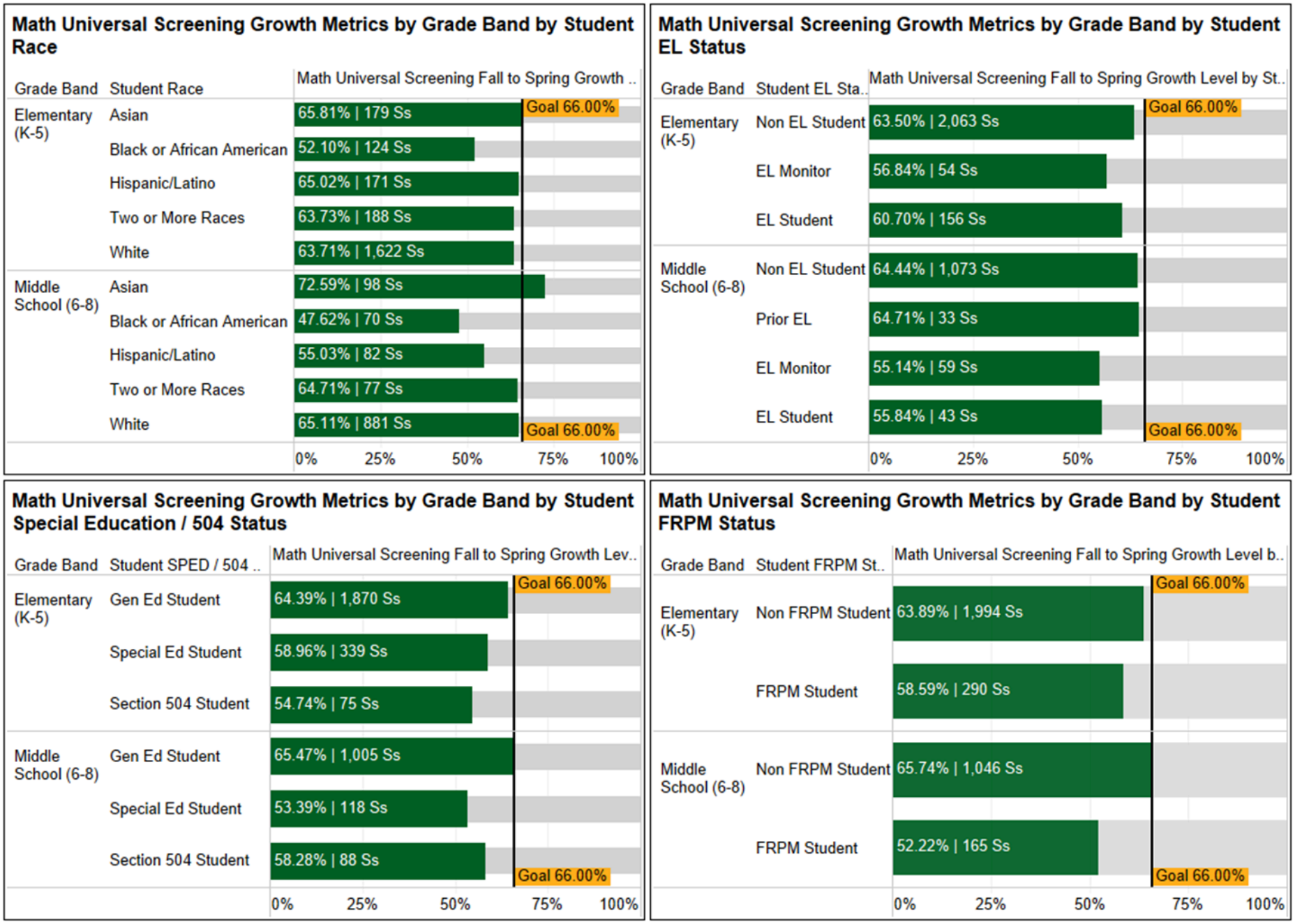


Aggressive or Typical Growth Fall to Spring

Aggressive or Typical Growth Fall to Spring Not Aggressive or Typical Growth Fall to Spring

Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Mathematics: FastBridge Universal Screening Growth Metrics Charts and Graphs



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Mathematics: Universal Screening Aggressive Growth For Students Starting Below Benchmark in the Fall

Rationale

Measuring growth is especially important for students who begin the year below grade-level expectations. Tracking their progress shows whether instruction and support systems (such as MN MTSS) are helping them catch up and ensures equity by recognizing growth across all student subgroups.

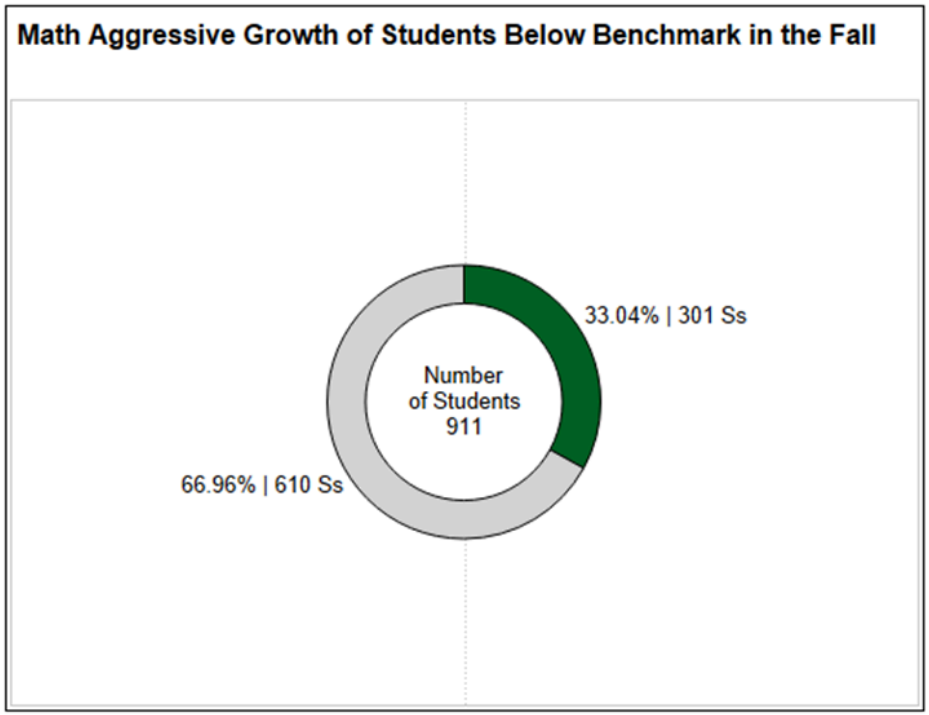
Data Elements

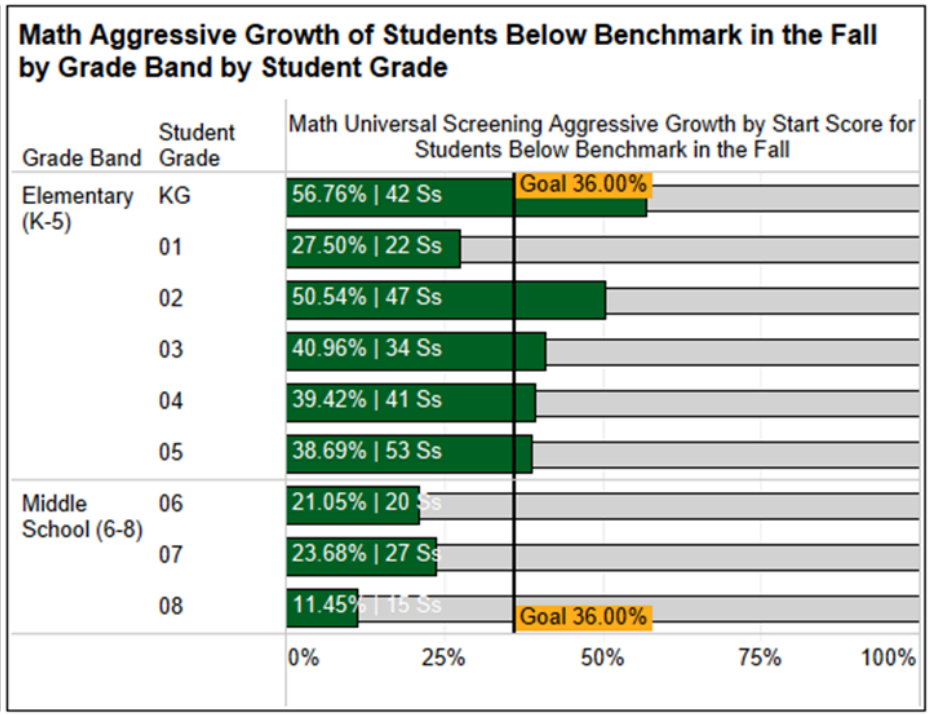
- FASTBridge earlyMath (K–1), Fall Risk Level of someRisk or highRisk.
- FASTBridge earlyMath (K–1), Fall to Spring Growth Level of Aggressive Growth. Aggressive growth are students who are at or above the 75th Percentile Fall to Spring by Start Score.
- FASTBridge aMath (Grades 2–8), Fall Risk Level of someRisk or highRisk.
- FASTBridge aReading (Grades 2-8), Fall to Spring Growth Level of Aggressive Growth. Aggressive growth are students who are at or above the 75th Percentile Fall to Spring by Start Score.
- Student demographic data for subgroup analysis.

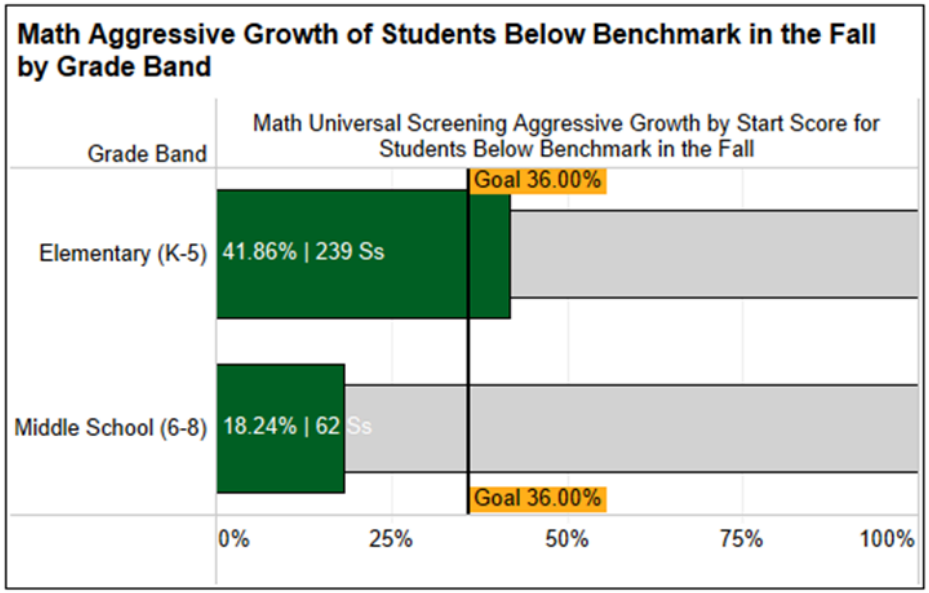
2025-2027 Goals

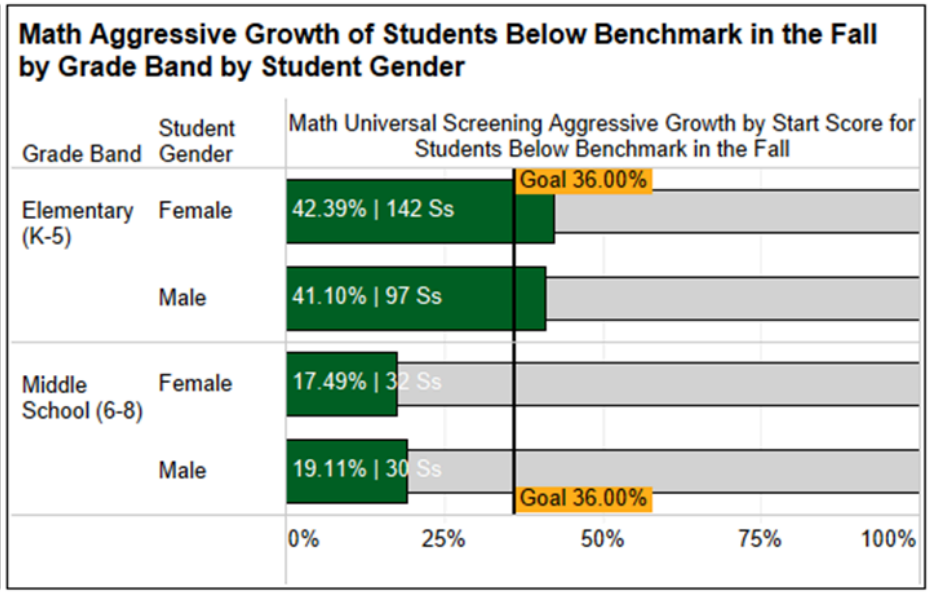
By Spring 2027 (starting Fall 2025), the percentage of K–8 students who begin the year below benchmark and achieve “Aggressive Growth” on the universal math screener will increase by 3 percentage points, from 33% to 36%.

Mathematics Aggressive Growth Metrics for Students Below Benchmark in the Fall Charts and Graphs







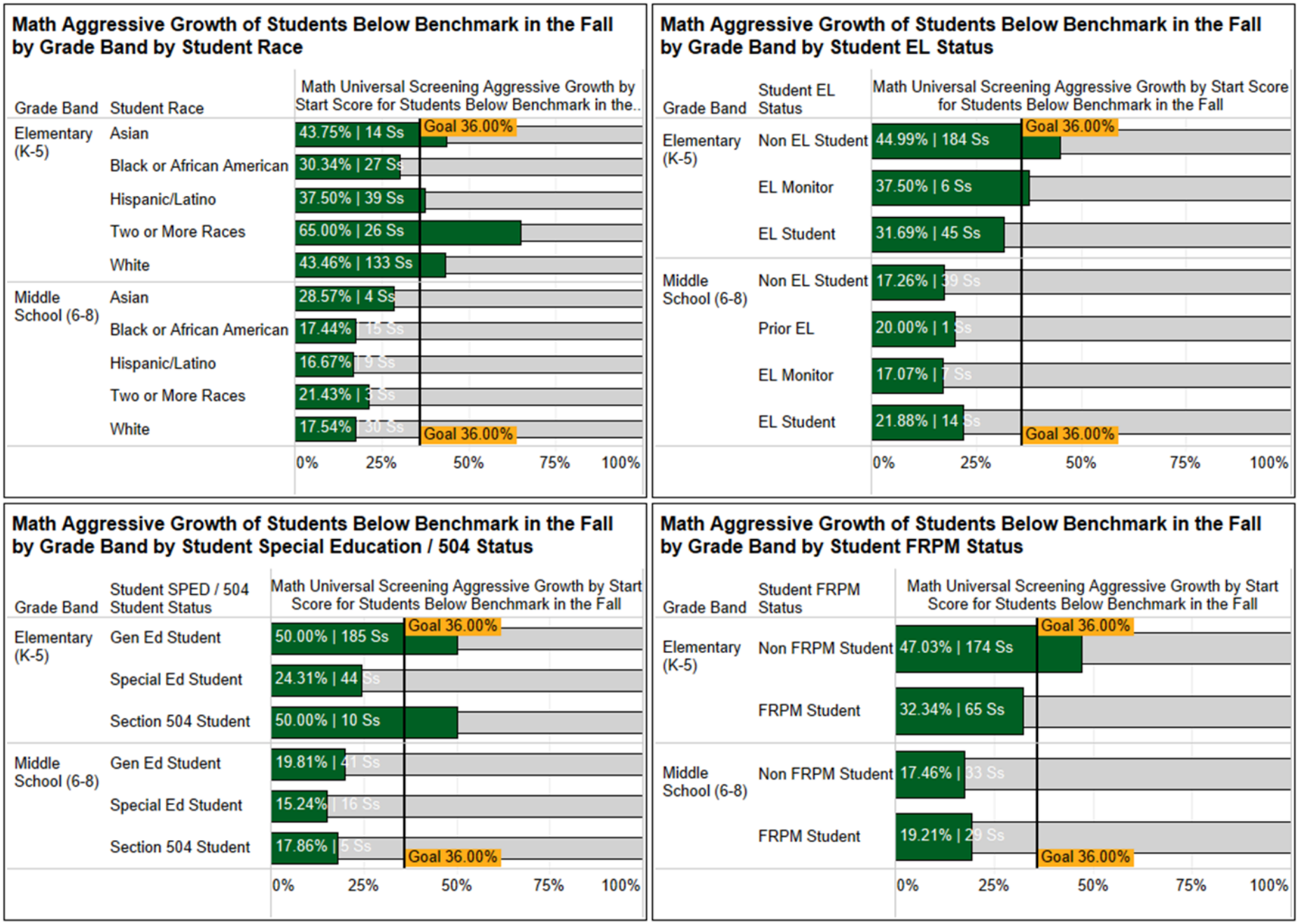


Fall to Spring Math Aggressive Growth Level by Start Score

Aggressive Growth Growth Level Other than Aggressive

Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Mathematics Aggressive Growth Metrics for Students Below Benchmark in the Fall Charts and Graphs



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Mathematics - Algebra Completion & Proficiency

Rationale
Successful completion of Algebra by 8th grade is a strong predictor of future success in higher-level mathematics and STEM fields. This goal ensures that Tier 1 math instruction effectively prepares students for rigorous secondary mathematics, promoting equitable access to advanced coursework and fostering foundational algebraic understanding for all students.

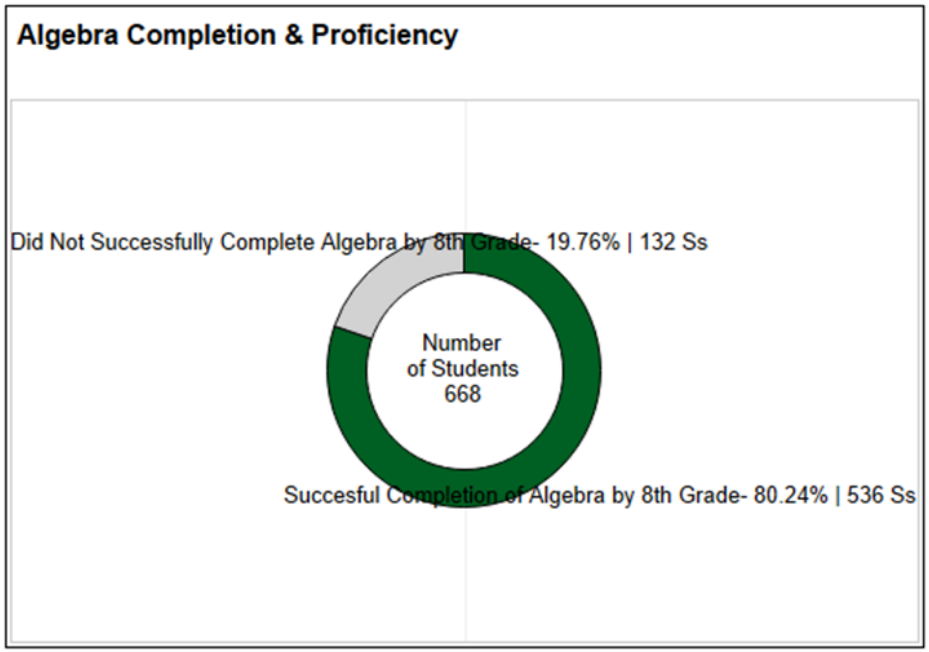
Data Elements

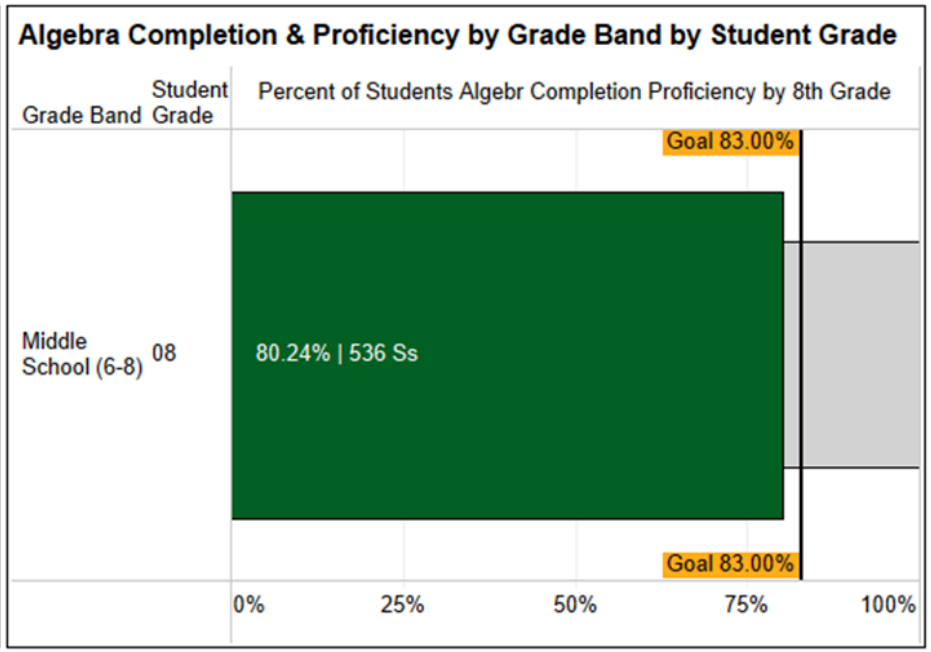
- Final course grades in Algebra (specifically 'B' or better) for 8th-grade students.
- Student enrollment data for Algebra courses in 8th grade
- Student demographic data for subgroup analysis

2025-2027 Goals

By Spring 2027 school year the percentage of 8th-grade students successfully completing Algebra with a letter grade of 'B' or better shall increase by **percentage points** from a Spring 2025 baseline of **80.24%** to **83%**. This improvement will be monitored for equitable outcomes across all student subgroups.

Math Data Metrics - Algebra Completion & Proficiency Charts and Graphs





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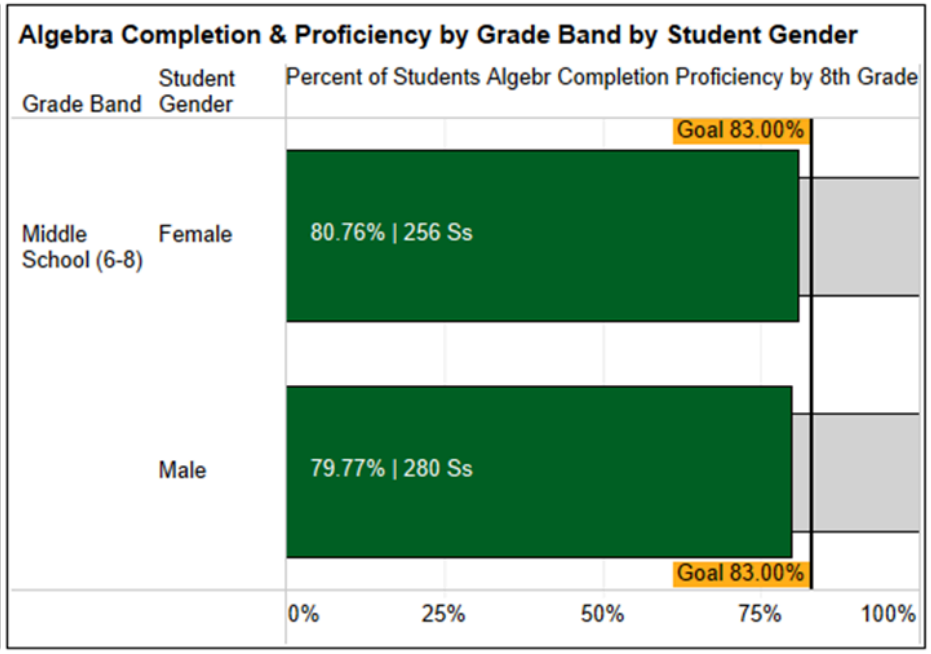
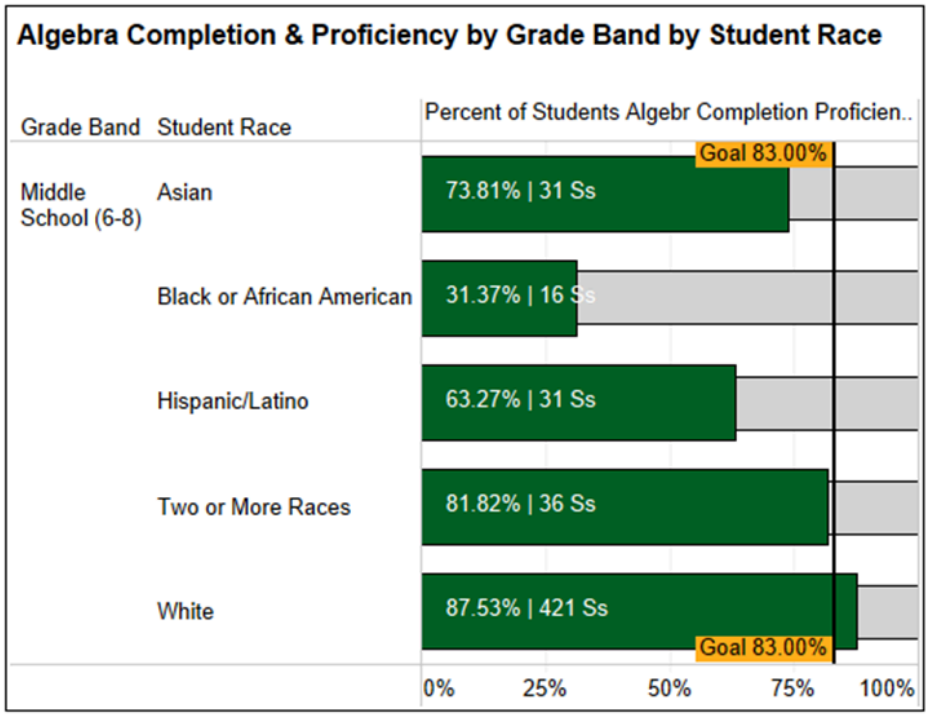


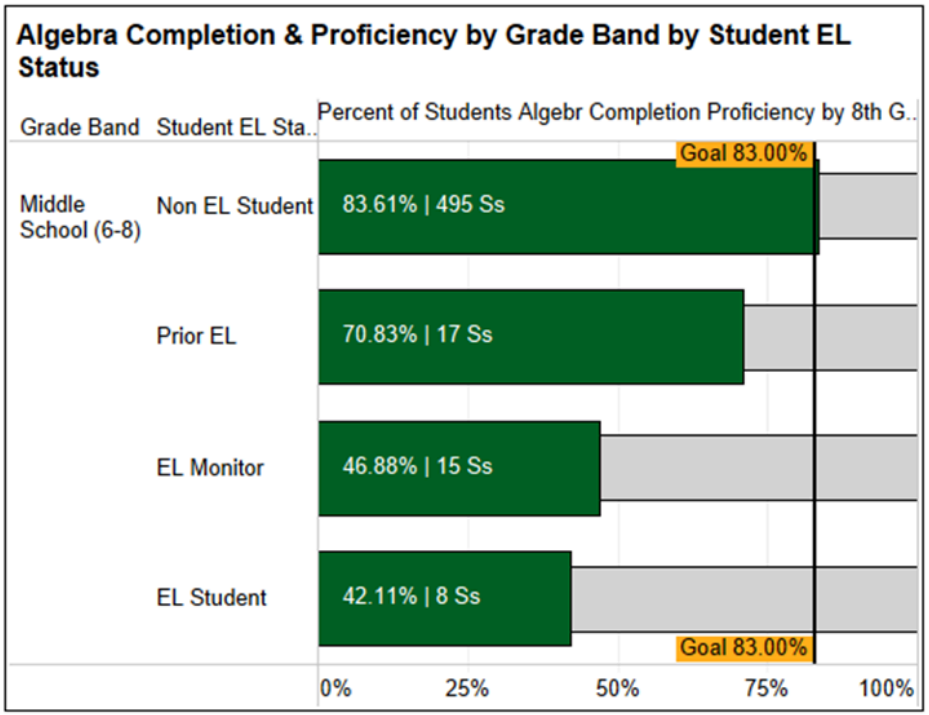
Algebra Completion Status

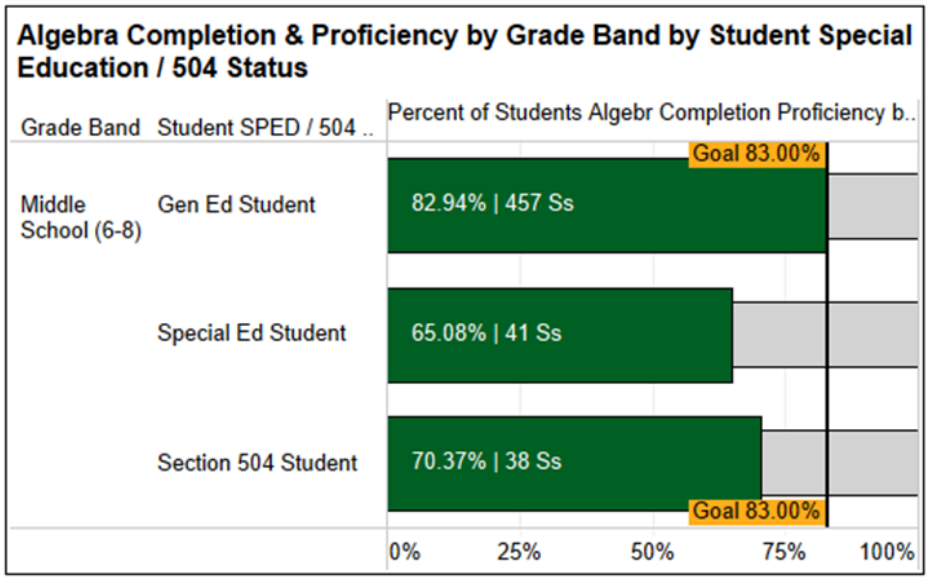
Succesful Completion of Algebra by 8th Grade Did Not Successfully Complete Algebra by 8th Grade

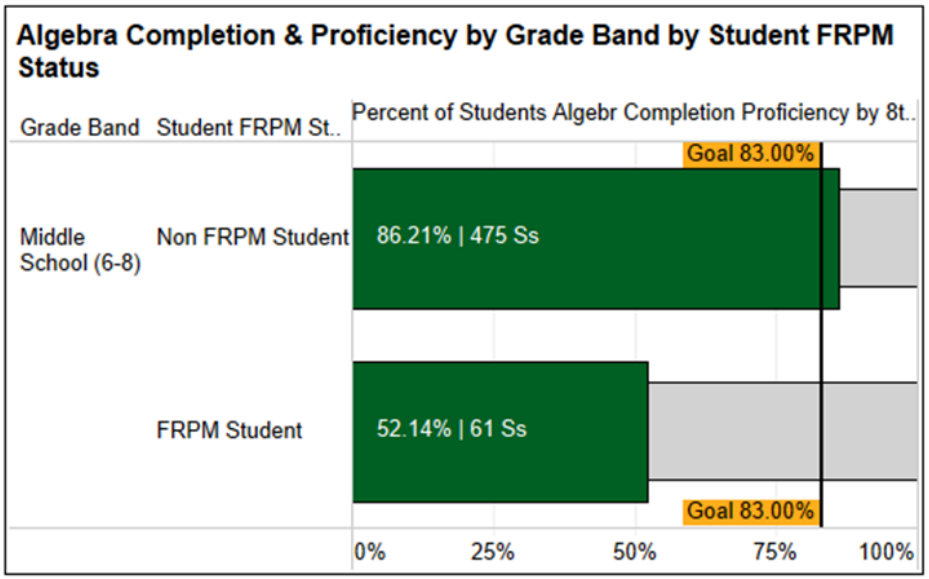
Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Math Data Metrics - Algebra Completion & Proficiency Charts and Graphs Cont.









Algebra Completion Status

Succesful Completion of Algebra by 8th Grade

Did Not Successfully Complete Algebra by 8th Grade

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Science - Statewide Assessment Proficiency

Rationale

Performance on statewide science assessments provides an external validation of the effectiveness of Tier 1 science instruction and its alignment with state standards. These assessments are a critical measure for ensuring that all students are developing the knowledge and skills necessary for future science learning, while also helping the district identify and address systemic disparities in achievement across student groups. It is important to note that the statewide transition to a new science assessment this year resulted in a significant drop in scores, both locally and across Minnesota. Such decreases are a common occurrence when new standards are introduced and assessed for the first time, as instruction and curriculum adjust to the revised expectations. Over time, as teaching practices and student learning align more closely with the updated standards, performance is expected to stabilize and improve.

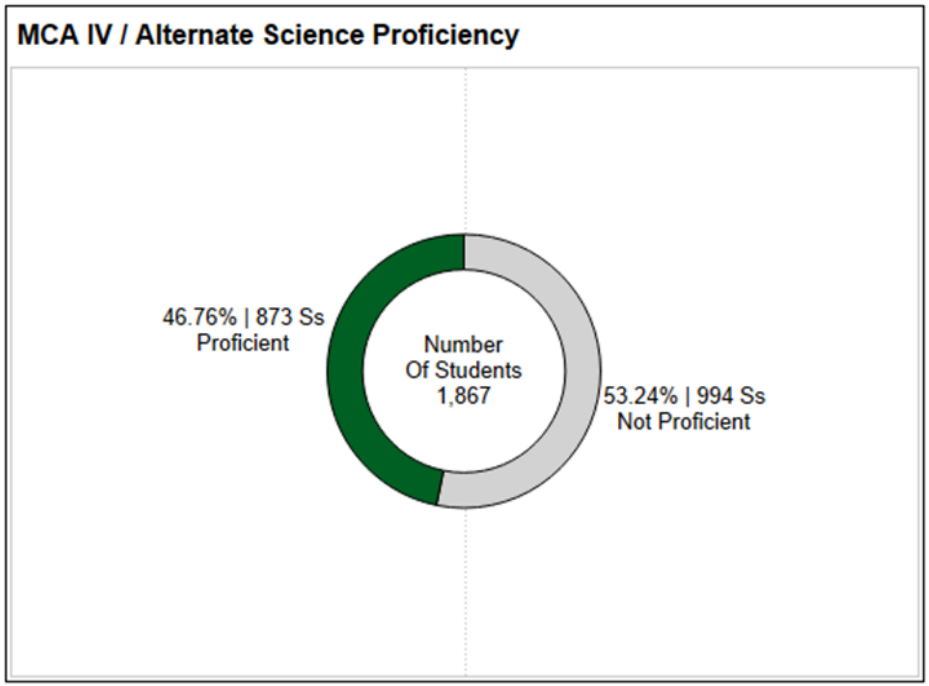
Data Elements

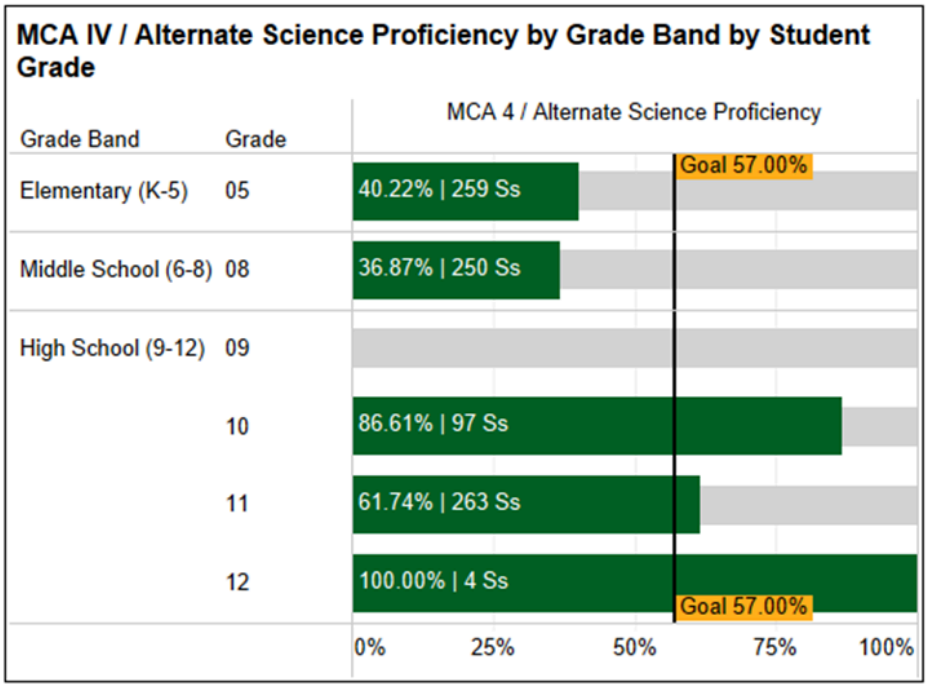
- MCA Science assessment scores (Grades 5, 8, HS Students taking Biology).
- Student demographic data for subgroup analysis.

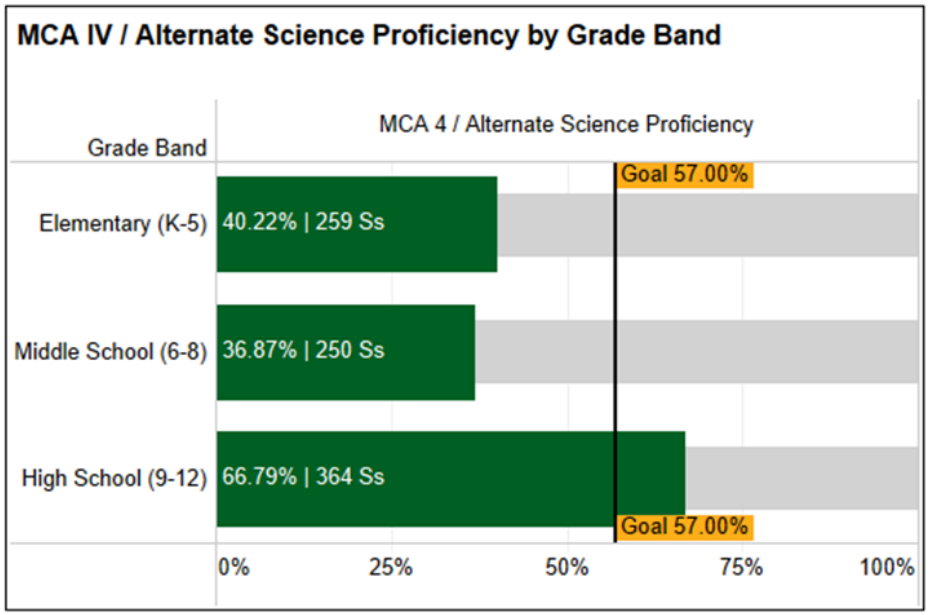
2025-2027 Goals

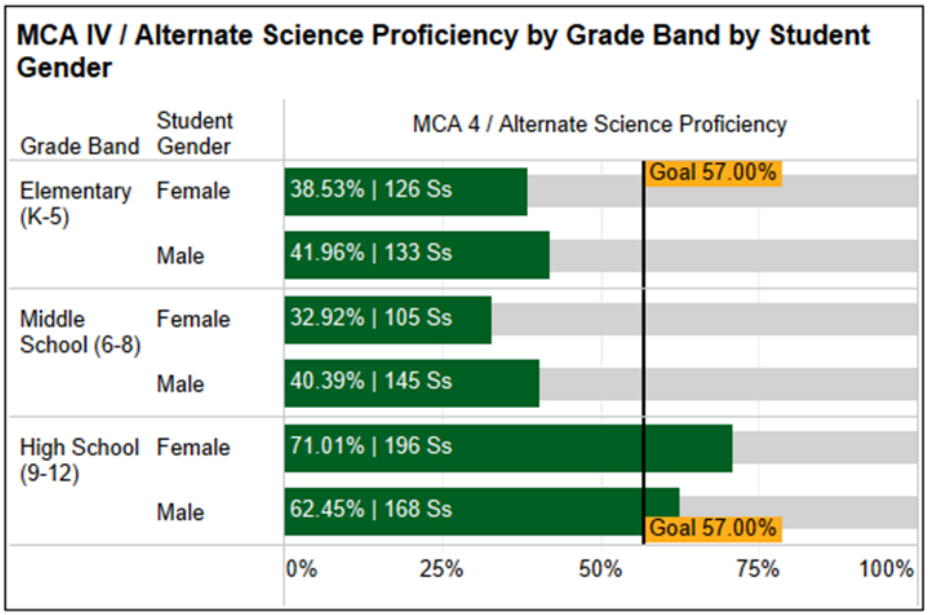
By Spring 2027 school year, the percentage of students in grades 5, 8, and EHS Biology demonstrating proficiency on the Minnesota Comprehensive Assessments (MCA) Science assessment shall increase by 10 percentage points from 47% to 57%. This improvement will be monitored for equitable outcomes across all student subgroups.

Science Data Metrics Charts and Graphs









MCA IV / Alternate Science Proficiency
Proficient
Not Proficient

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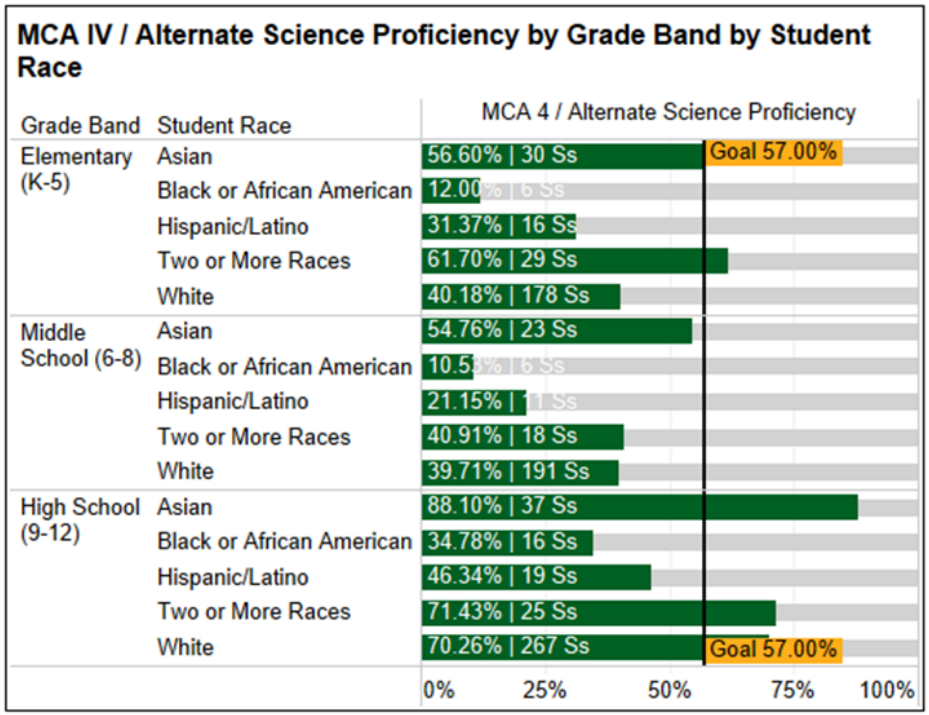
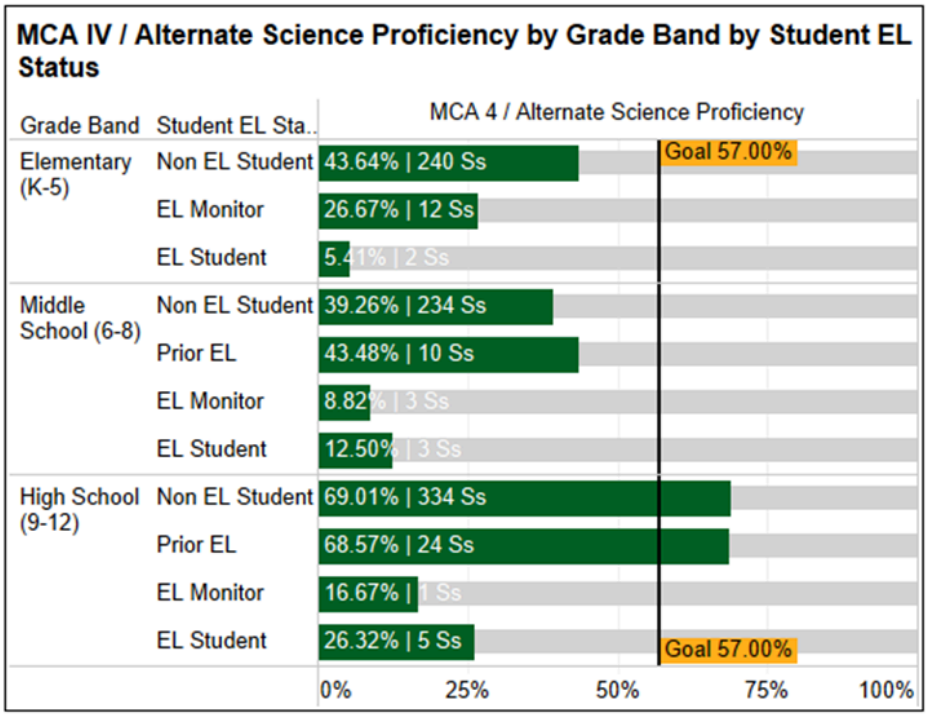
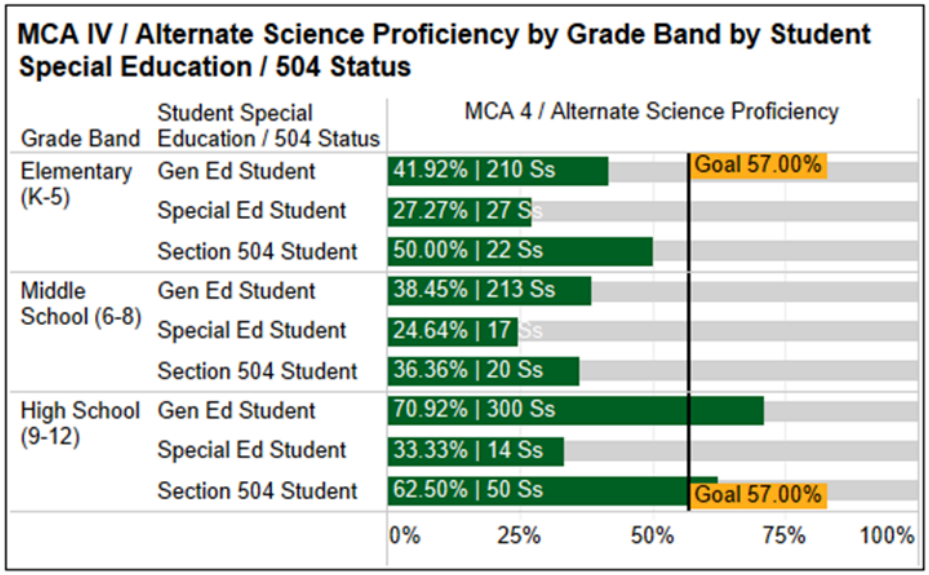
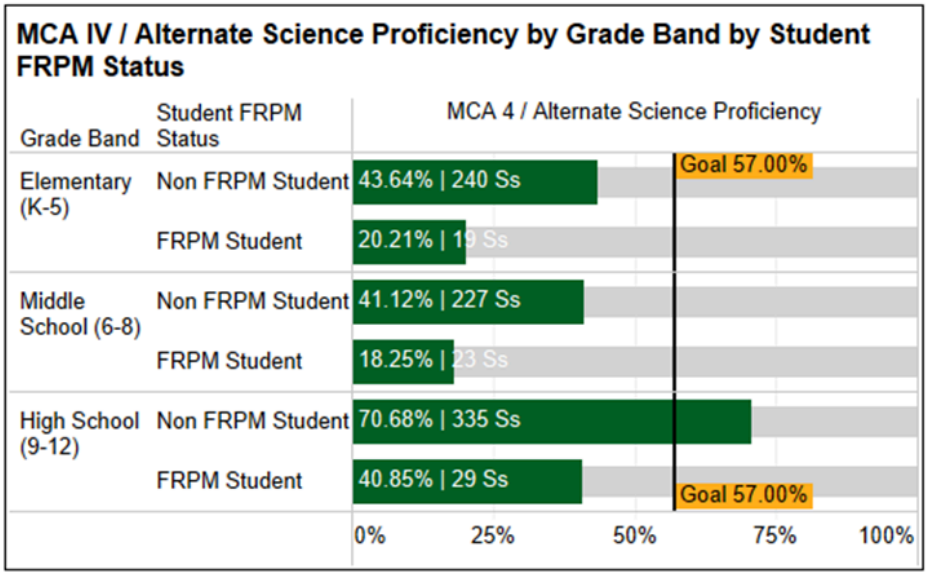
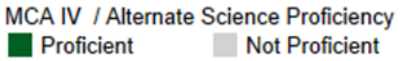
Science Data Metrics Charts and Graphs Cont.











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Social Emotional Learning (SEL)

Social Emotional Learning (SEL): Supporting Whole-Child Development

Rationale
Social and Emotional Learning is essential for student well-being, engagement, and academic success. Measuring SEL shows how students are building skills like self-awareness, self-management, and relationship-building, ensuring they are supported both academically and emotionally. Students with strong SEL skills are more resilient, adaptable, and able to form healthy relationships.

Data Elements

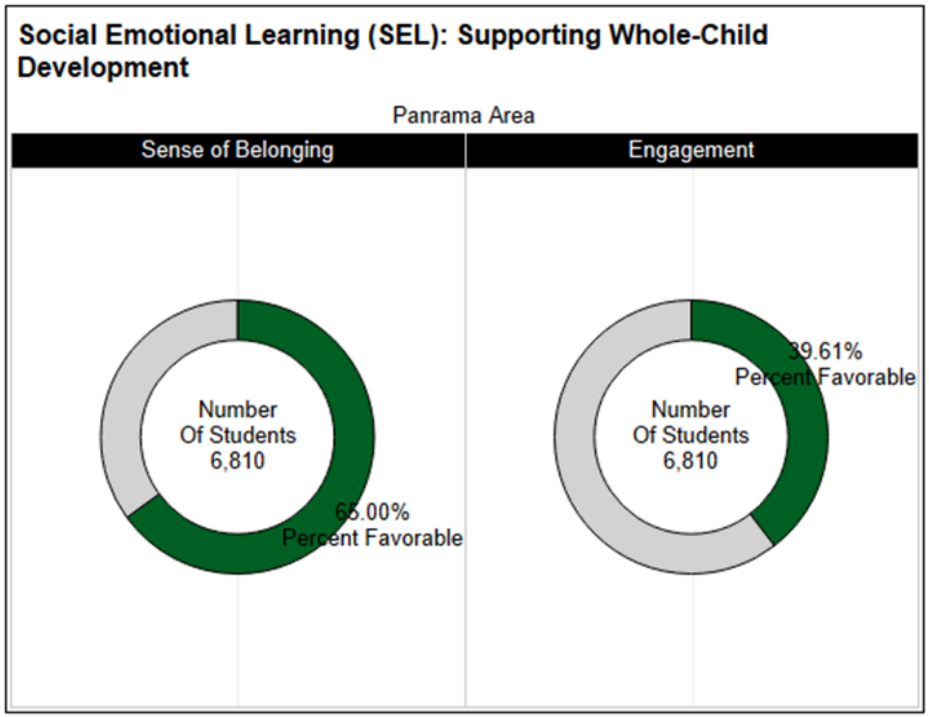
- Panorama Survey

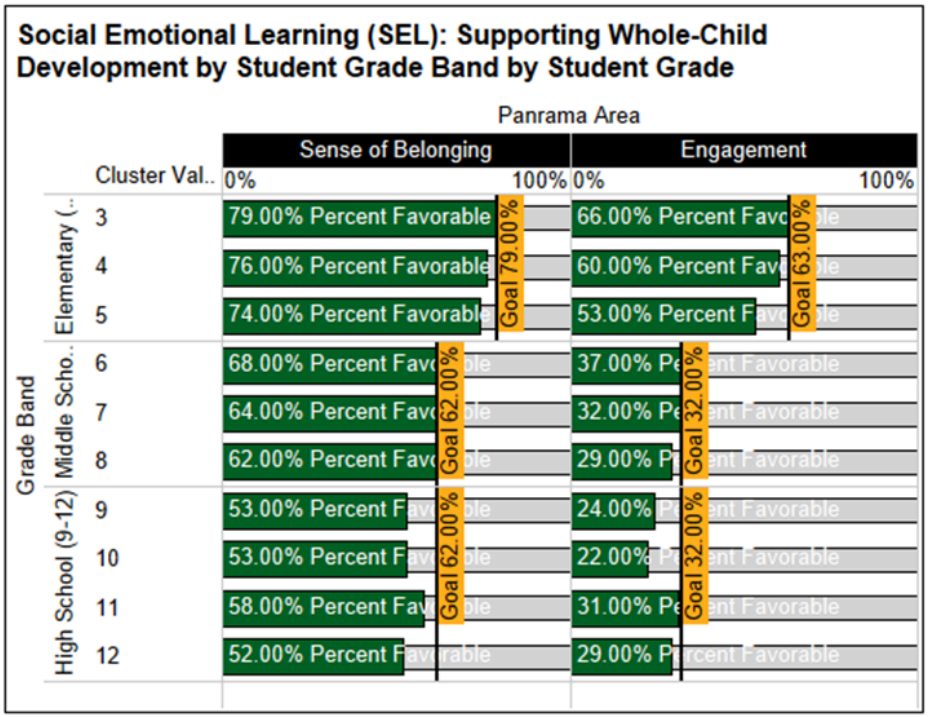
2025-2027 Goals
By the Spring of 2027, the percentage of 3-12 students reporting growth in the Panorama competencies engagement and belonging will increase by 3 percentage points from the spring 2025 baseline:

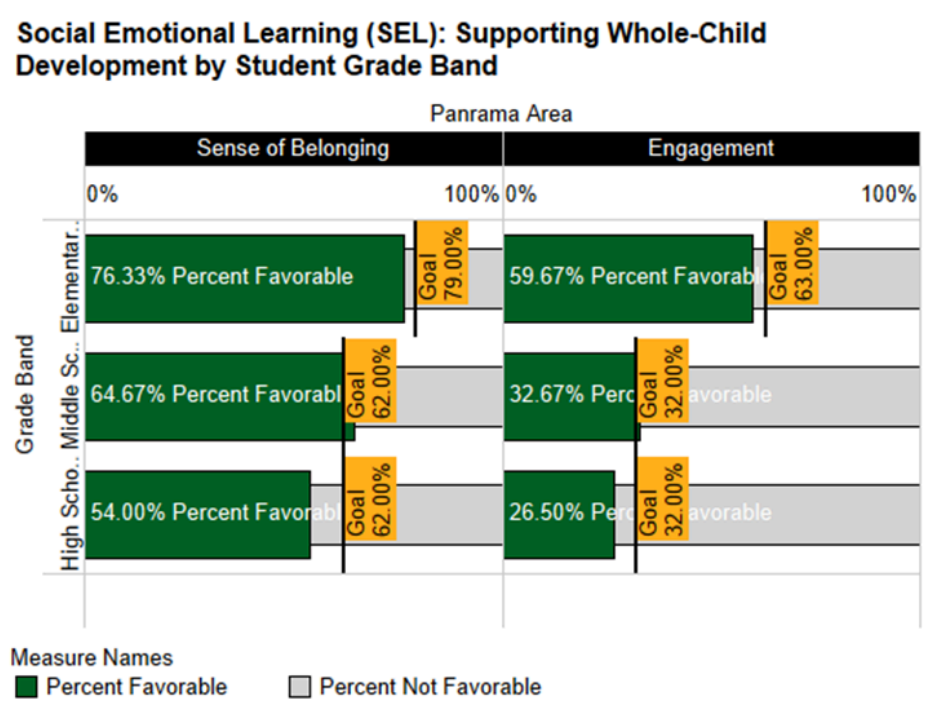
- Grades 3-5 engagement will increase from 60% to 63%
- Grades 3-5 belonging will increase from 76% to 79%
- Grades 612 engagement will increase from 29% to 32%
- Grades 6-12 belonging will increase from 59% to 62%

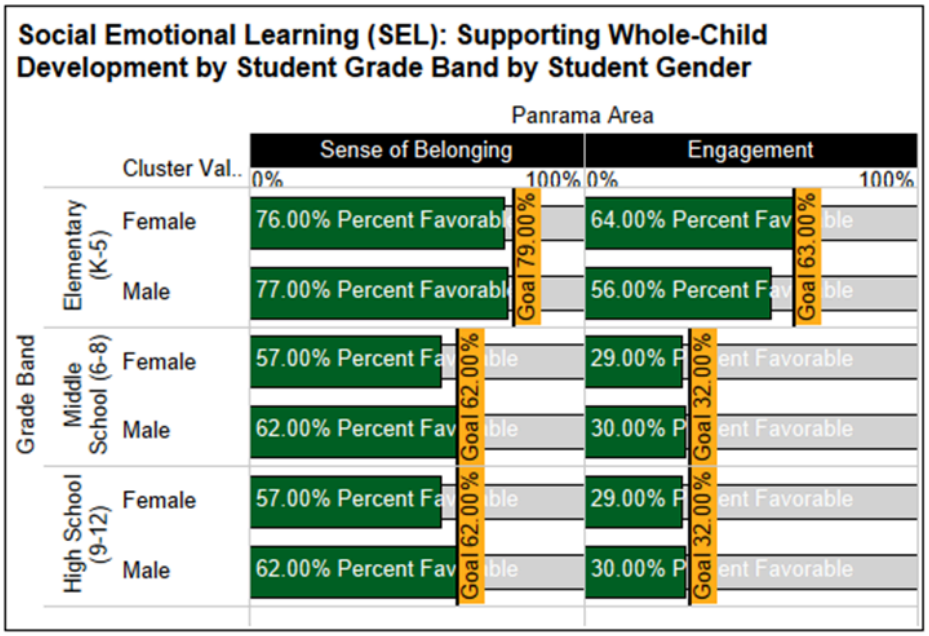
Concurrently, all student subgroups are expected to demonstrate an increase of at least 1.5 percentage points.

Social Emotional Learning (SEL): Supporting Whole-Child Development Charts and Graphs

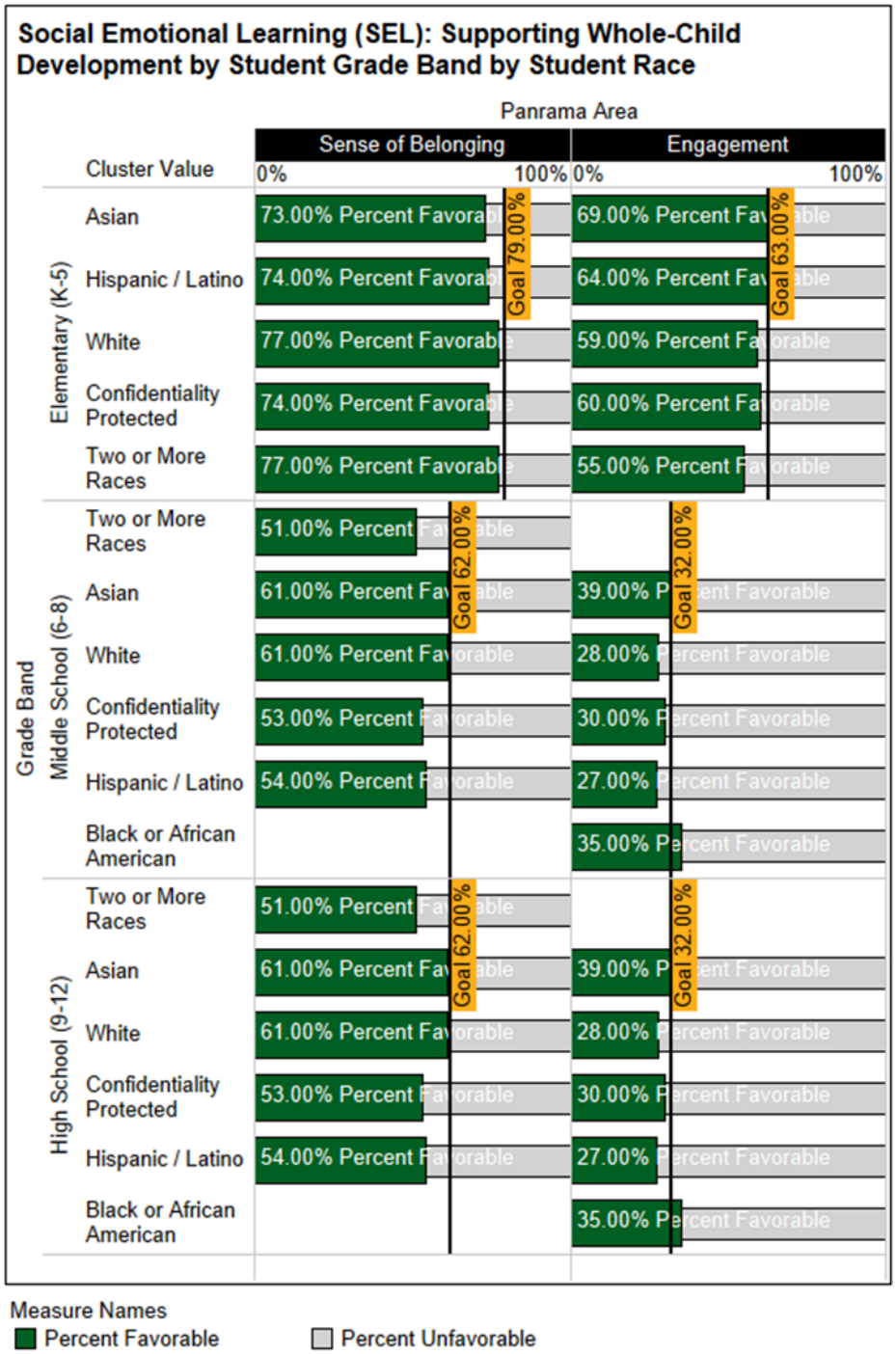


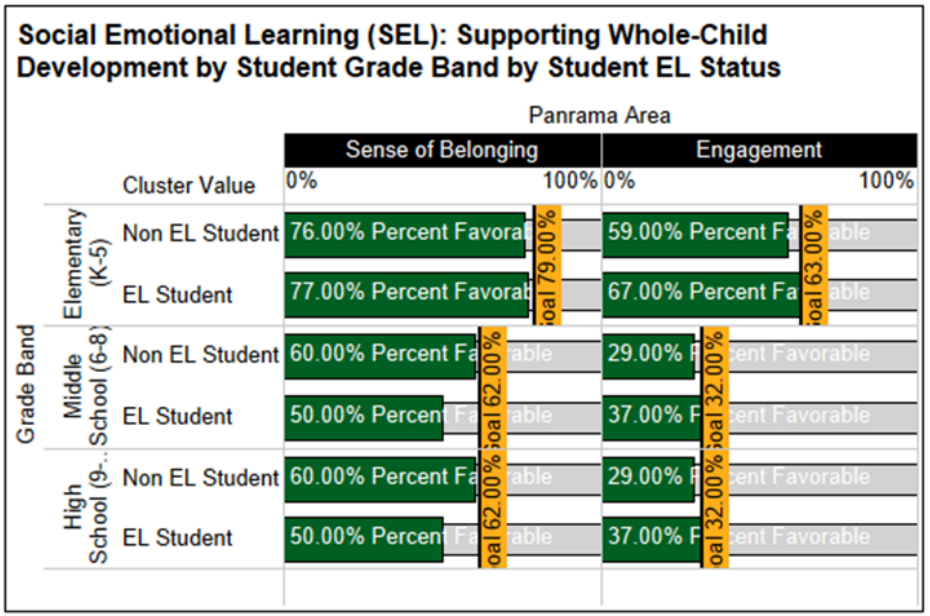


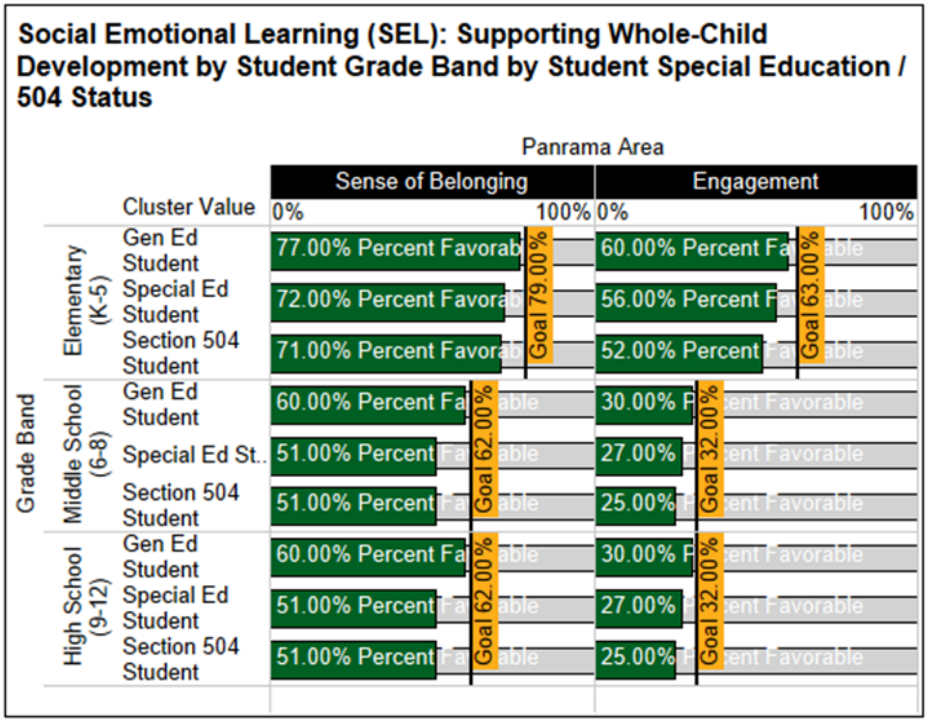




Social Emotional Learning (SEL): Supporting Whole-Child Development 6-12 Engagement Charts and Graphs Cont.







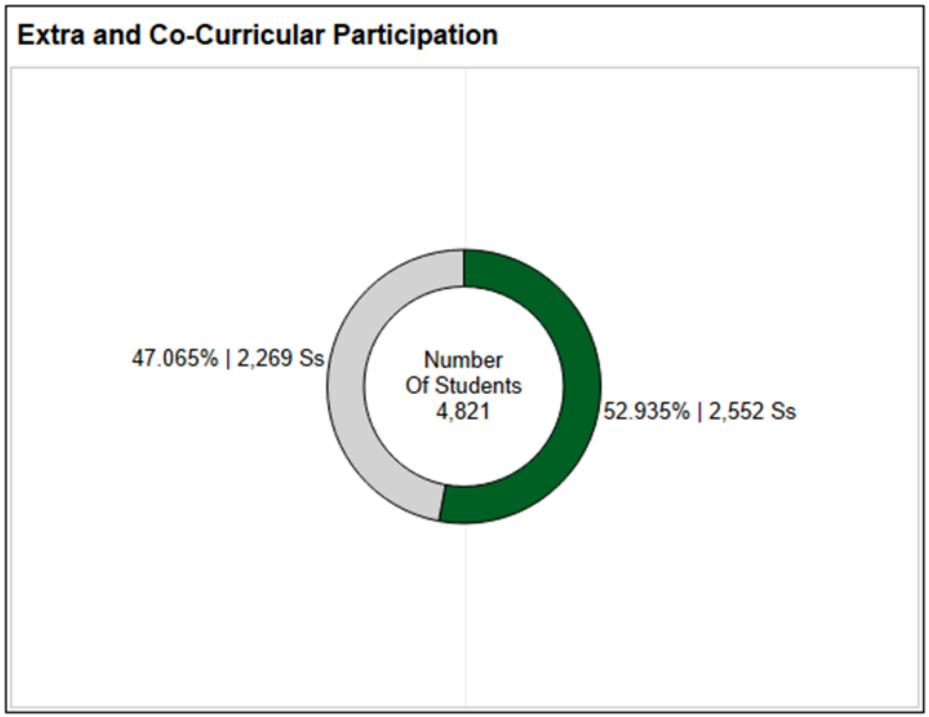
SEL: Participation in Extra Curricular and/or Co-Curricular Activities

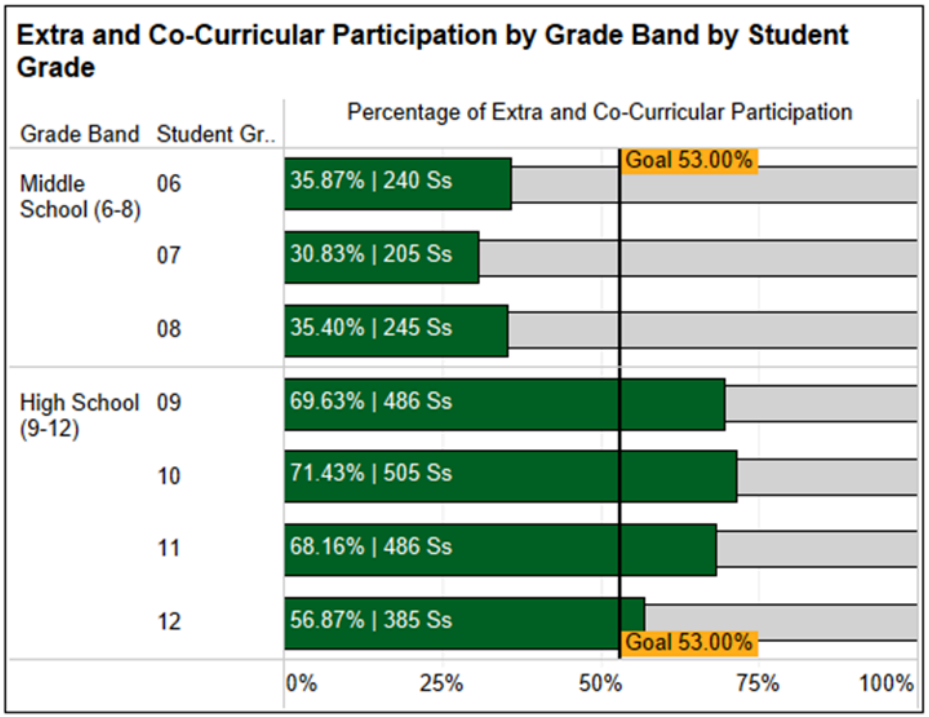
Rationale
Involvement in extracurricular and co-curricular activities further strengthens belonging and connection by providing opportunities to engage with peers and trusted adults in the Edina community. Extracurricular activities extend beyond the classroom based on student interests, while co-curricular activities are directly connected to and reinforce academic learning.

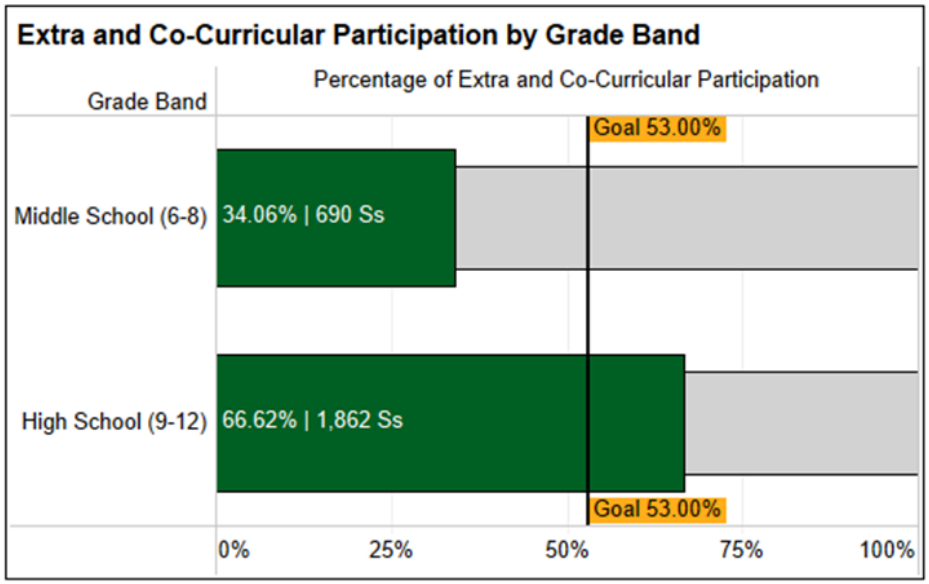
Data Elements
- Program participation data from Edina High School and Edina Community Education.
- Student demographic data for subgroup analysis.

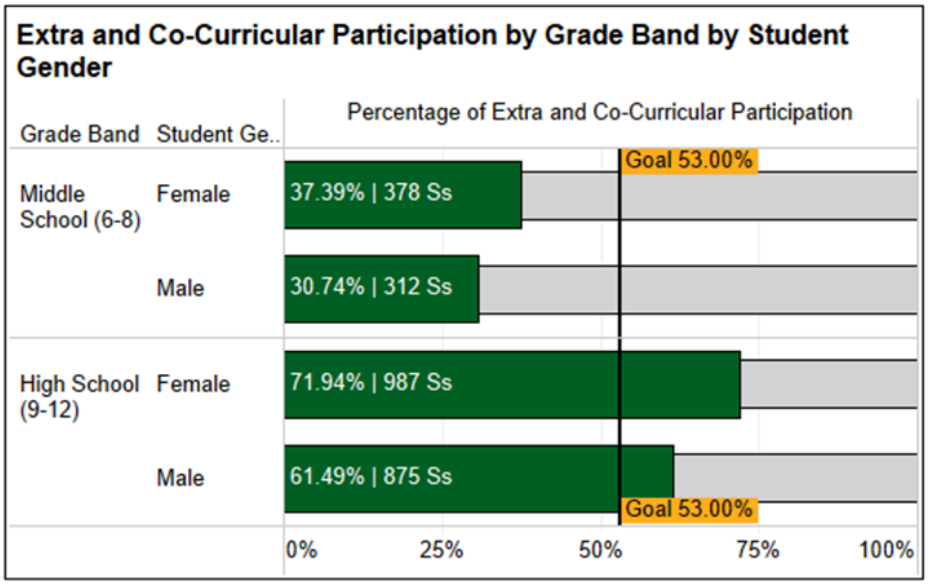
2025-2027 Goals
By the Spring 2027 school year the percentage of students in grades 6-12 who participate in at least one cocurricular or extracurricular activity shall increase by 5 percentage points from 53% to 57%. This improvement will be monitored for equitable outcomes across all student subgroups.

Students Participating in Co / Extra Curricular Activities Charts and Graphs





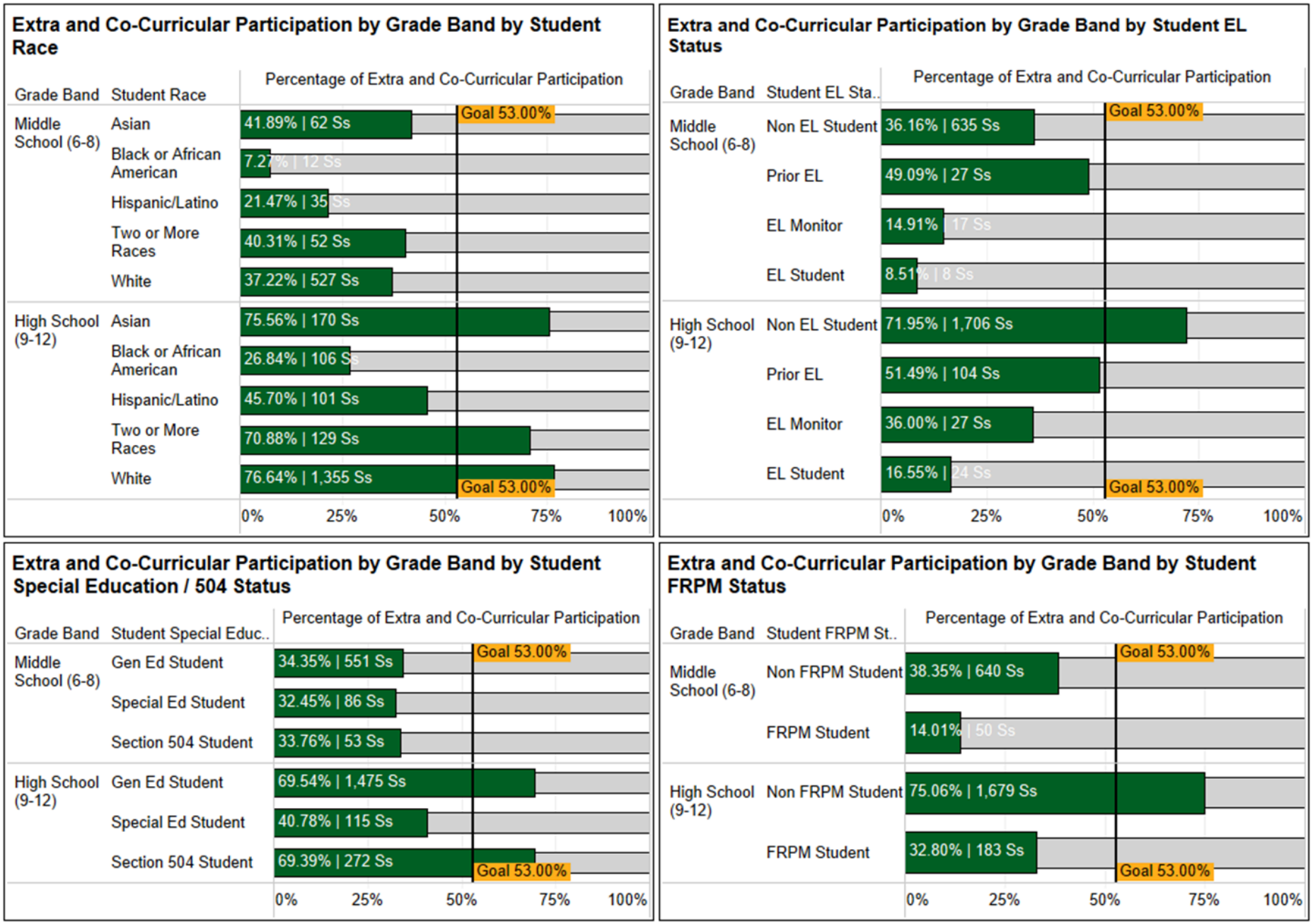




Extra / Co-Curricular Participation Status
Participating In Extra / Co-Curricular
Not Participating In Extra / Co-Curricular

Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Students Participating in Co / Extra Curricular Activities Charts and Graphs Cont.



Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Acceleration and Advanced Classes Within the Talent Development Framework

Rationale
Measuring the growth and mastery of students in Talent Development and advanced coursework ensures the district is effectively nurturing the abilities of high-potential learners. Accelerated and advanced courses provide rigorous, fast-paced, or in-depth learning experiences that prepare students for future academic success, including college-level expectations within the Edina Talent Development Framework. These opportunities are essential for challenging students who demonstrate advanced reasoning skills, while also ensuring equitable access and support so that each and every learner can discover their possibilities and thrive. Tracking participation and success in these courses helps the district evaluate both the effectiveness of programming and the extent to which students are being supported to reach their optimal growth.

In tracking participation it is important to recognize that participation rates will naturally differ across grade levels. At the elementary level, students are still undergoing significant developmental changes, and the entire Talent Development Framework is intentionally used to explore the best instructional matches for each learner. Because of this, participation numbers at this stage are and should be lower. When this foundation is implemented thoughtfully, students gain the confidence, skills, and awareness of their strengths that prepare them for more formalized acceleration. As students move into middle school and high school, where they begin to self-select into advanced and accelerated courses, participation rates increase. This progression demonstrates the effectiveness of elementary programming.

Data Elements
- End-of-the year ELA grade (4-12) for students in Accelerated and/or Advance ELA Classes.
- End-of-the year Math grades for 3-12 students in Accelerated and/or Advance Math Classes.
- Student participation rates in Talent Development programs.
- Student demographic data.

2025-2027 Goals

Participation Goal

By Spring 2027, Elementary participation in Accelerated classes will remain in the 22 to 25% range with Middle School participation in Accelerated and Advance classes increasing to 55% and High School participation in Accelerated and Advance classes increasing to 60% range.

**This goal will be monitored for equitable outcomes across all student subgroups.*

**This goal will also be reviewed during the 2025-26 review of Elementary Acceleration.*

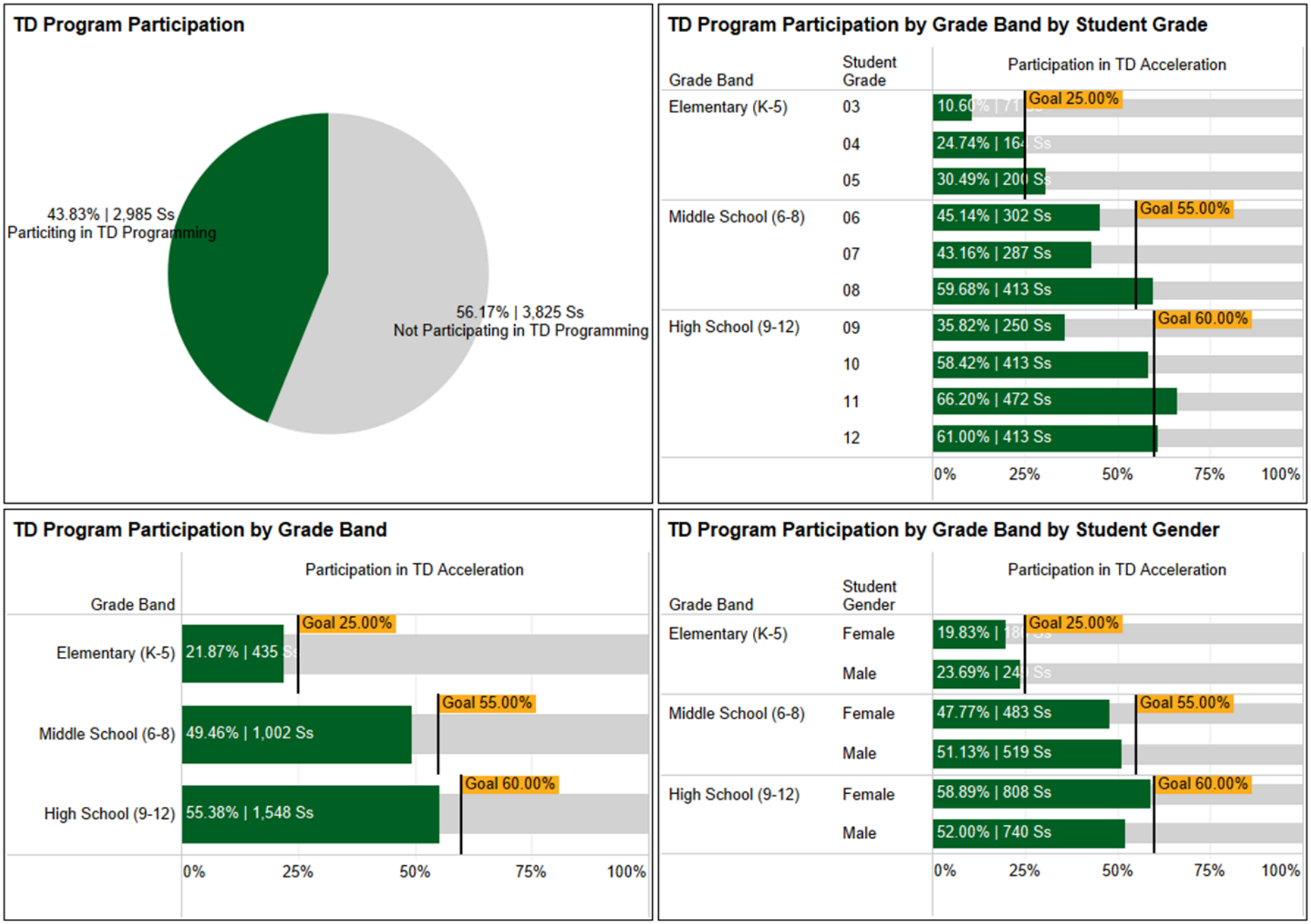
Performance Goal English Language Arts

By Spring 2027, the percentage of students in advanced ELA courses in grades 4–8 who demonstrate literacy performance success measured by end of the year advanced course grades will increase from 87% to 90%.

Performance Goal Math

By Spring 2027, the percentage of students in advanced math courses in grades 3–8 who demonstrate math performance success measured by end of the year advanced course grades will increase from 90% to 93%.

TD Participation



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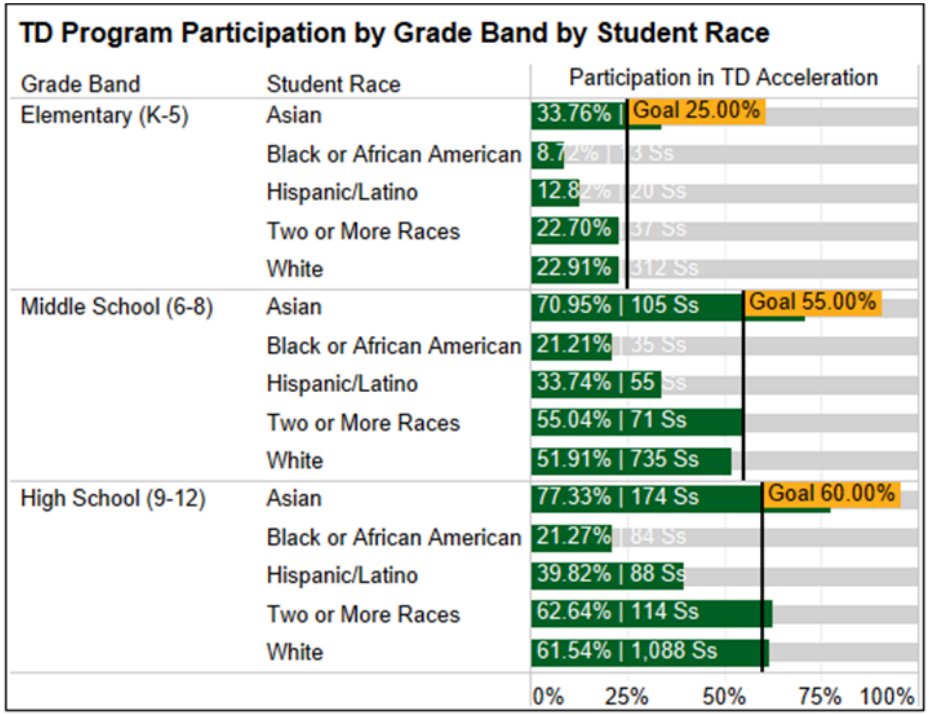
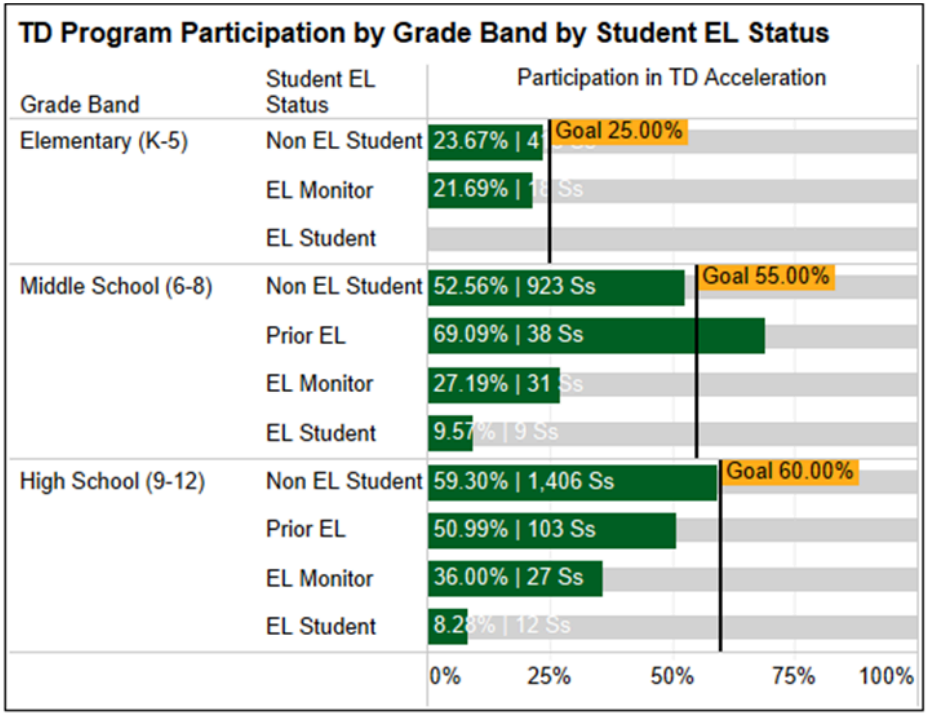
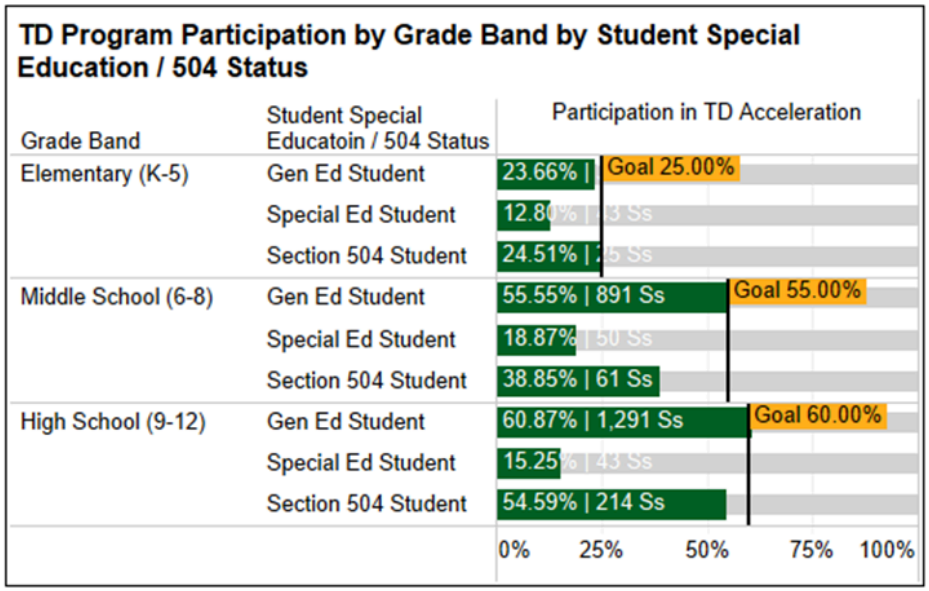
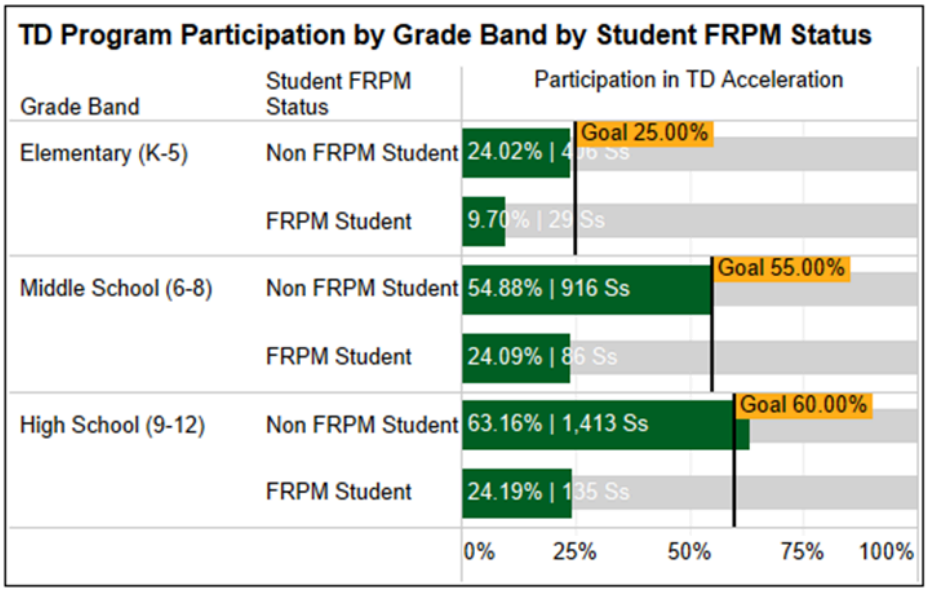
TD Participation Cont.









TD Course Participation

Particiting in TD Programming Not Participating in TD Programming

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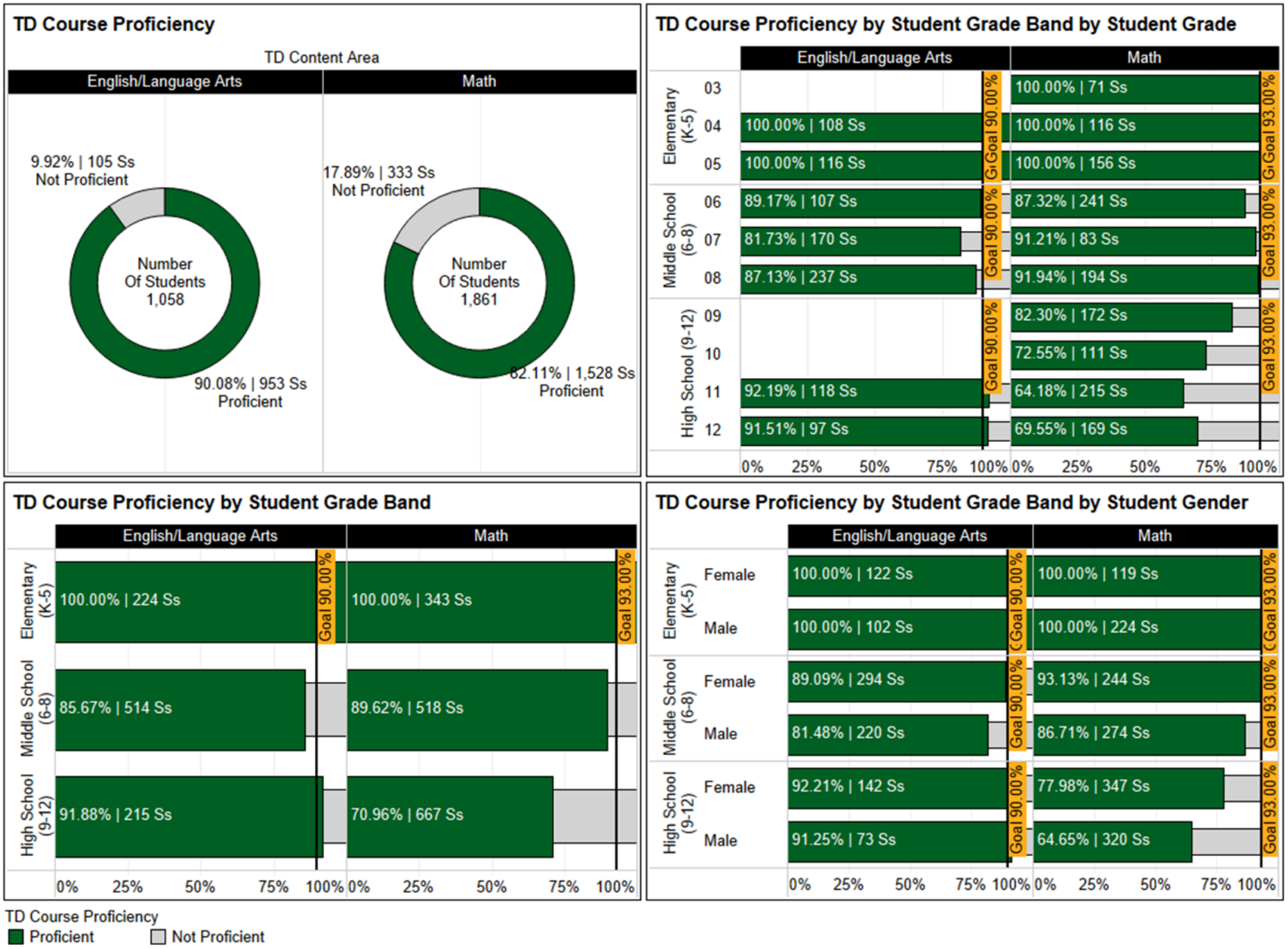
TD Program Participation in Accelerated Courses Charts and Graphs



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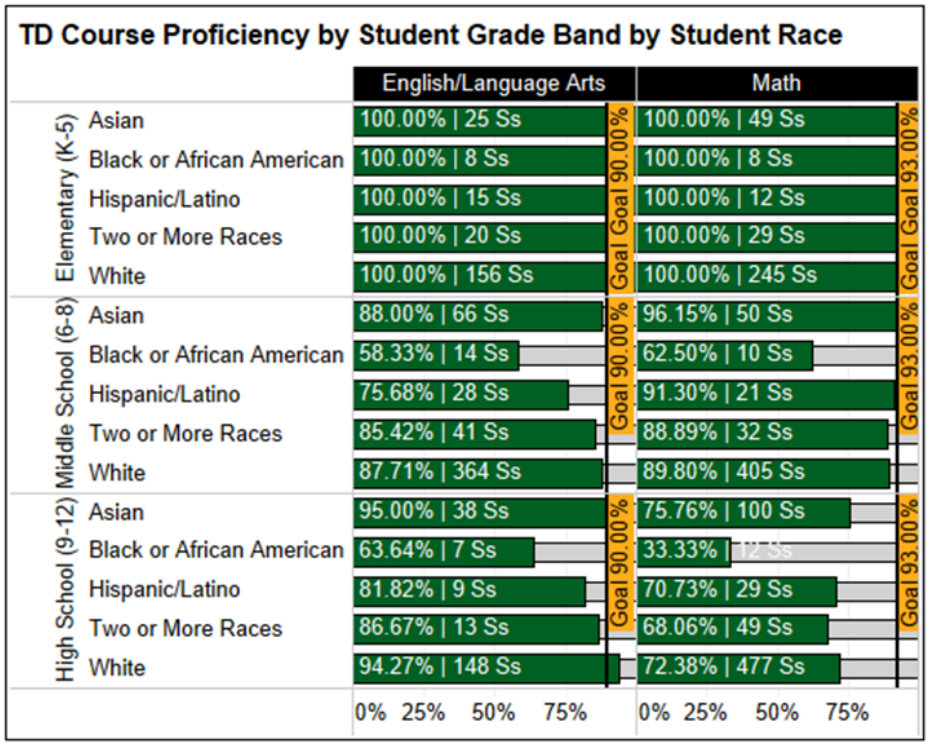
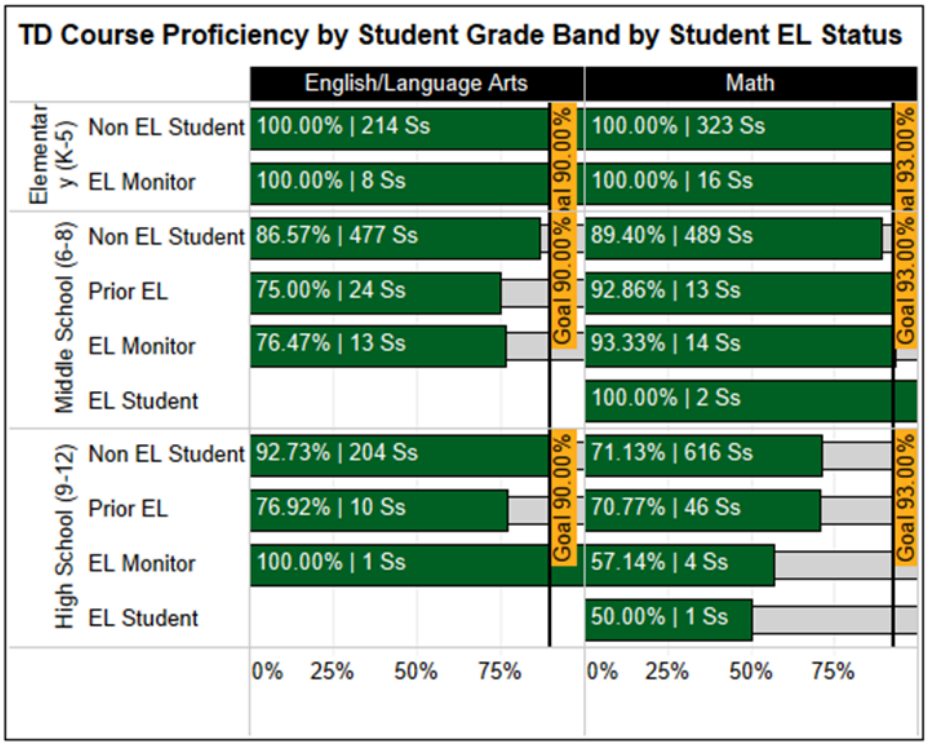
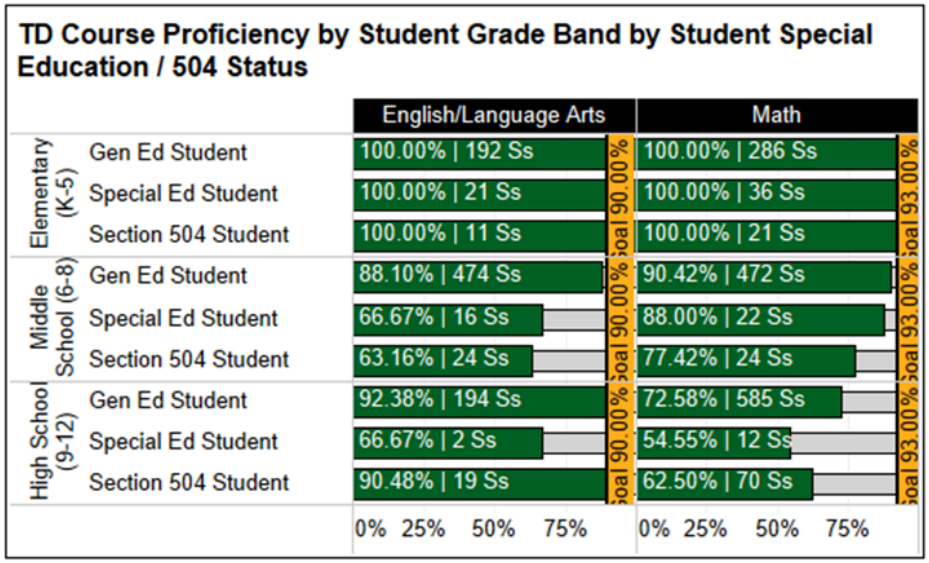
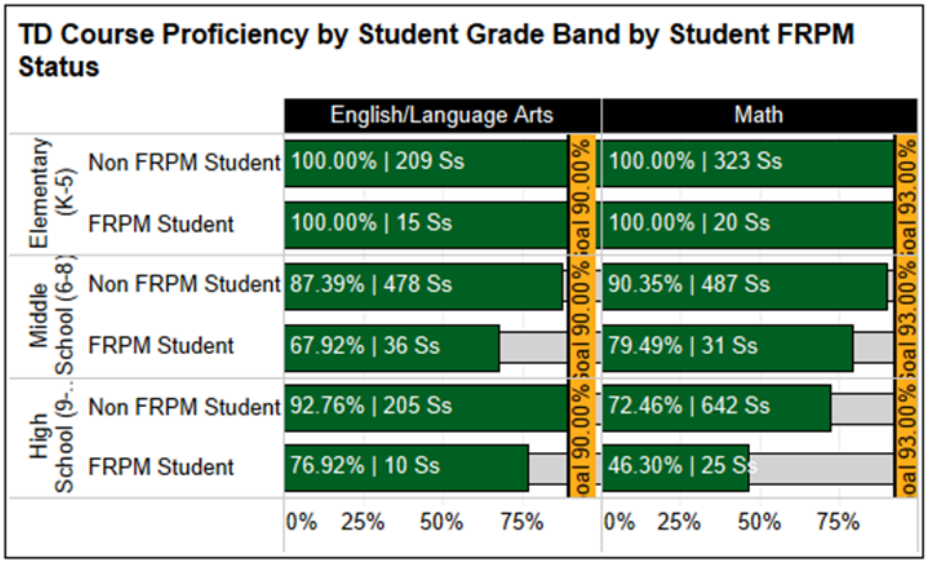
TD Program Participation in Accelerated Courses Charts and Graphs Cont.









TD Course Proficiency
Proficient
Not Proficient

Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Special Education Learners

Rationale

This goal is critical for ensuring that Tier 1 instruction, in conjunction with individualized supports, is effectively addressing the unique learning needs of students with disabilities. Measuring progress on IEP goals directly reflects the district's commitment to providing a Free Appropriate Public Education (FAPE). It ensures that these students are making meaningful academic and functional gains within the general education environment and that success extends to classroom, state, and national assessments.

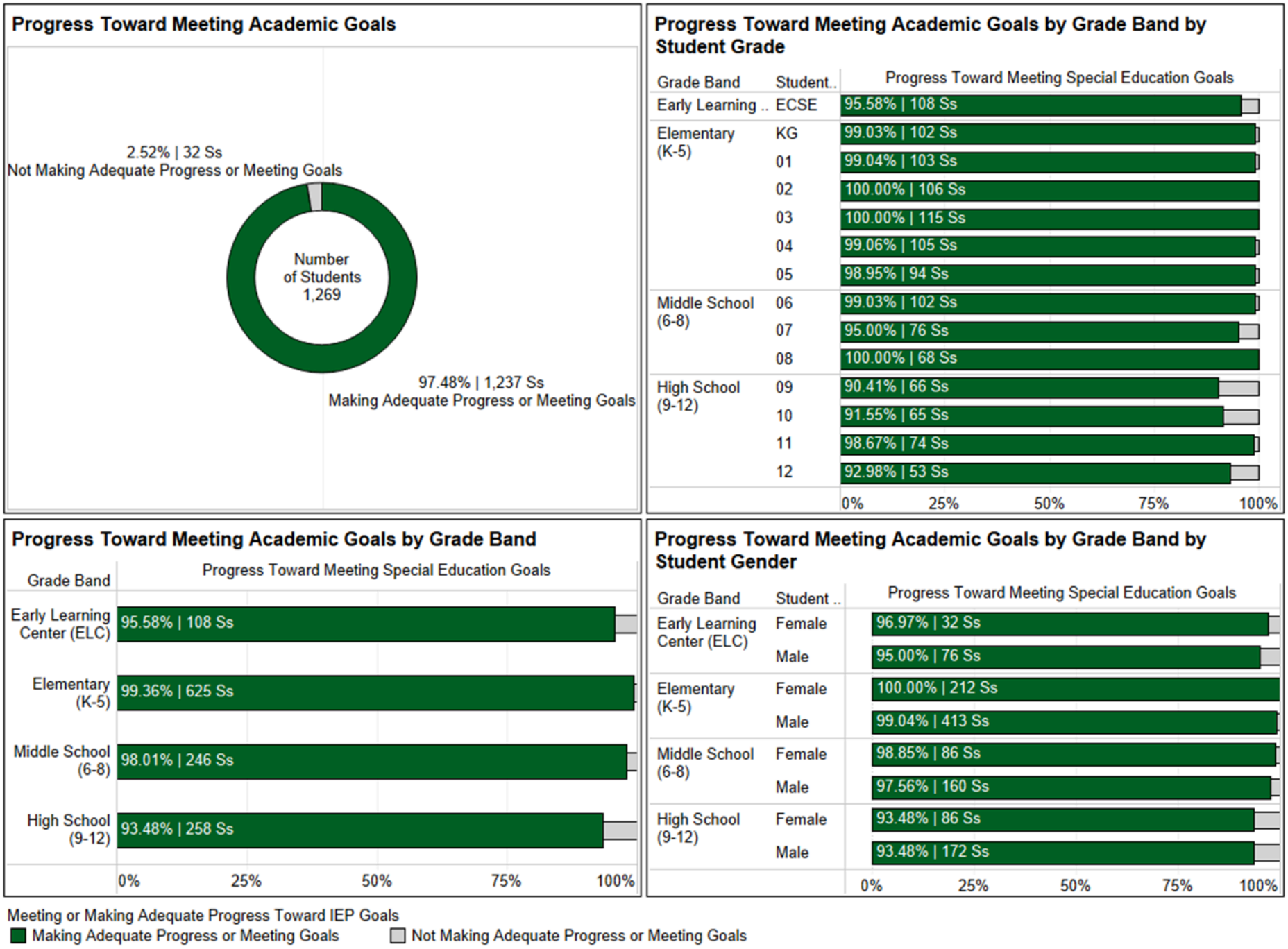
Data Elements

- IEP goal attainment records.
- Students are classified as Making Adequate Progress or Meeting Goals if they make Adequate Progress or Meet 80% of their Academic Goals.
- Student demographic data for subgroup analysis (to ensure comprehensive reporting on this subgroup).

2025-2027 Goals

By the Spring of 2027, maintain the percentage of K–12 students with Individualized Education Programs (IEPs) who are meeting and/or making adequate progress toward their IEP goals at or above 97.48%.

Special Education Learners Data Metrics Charts and Graphs



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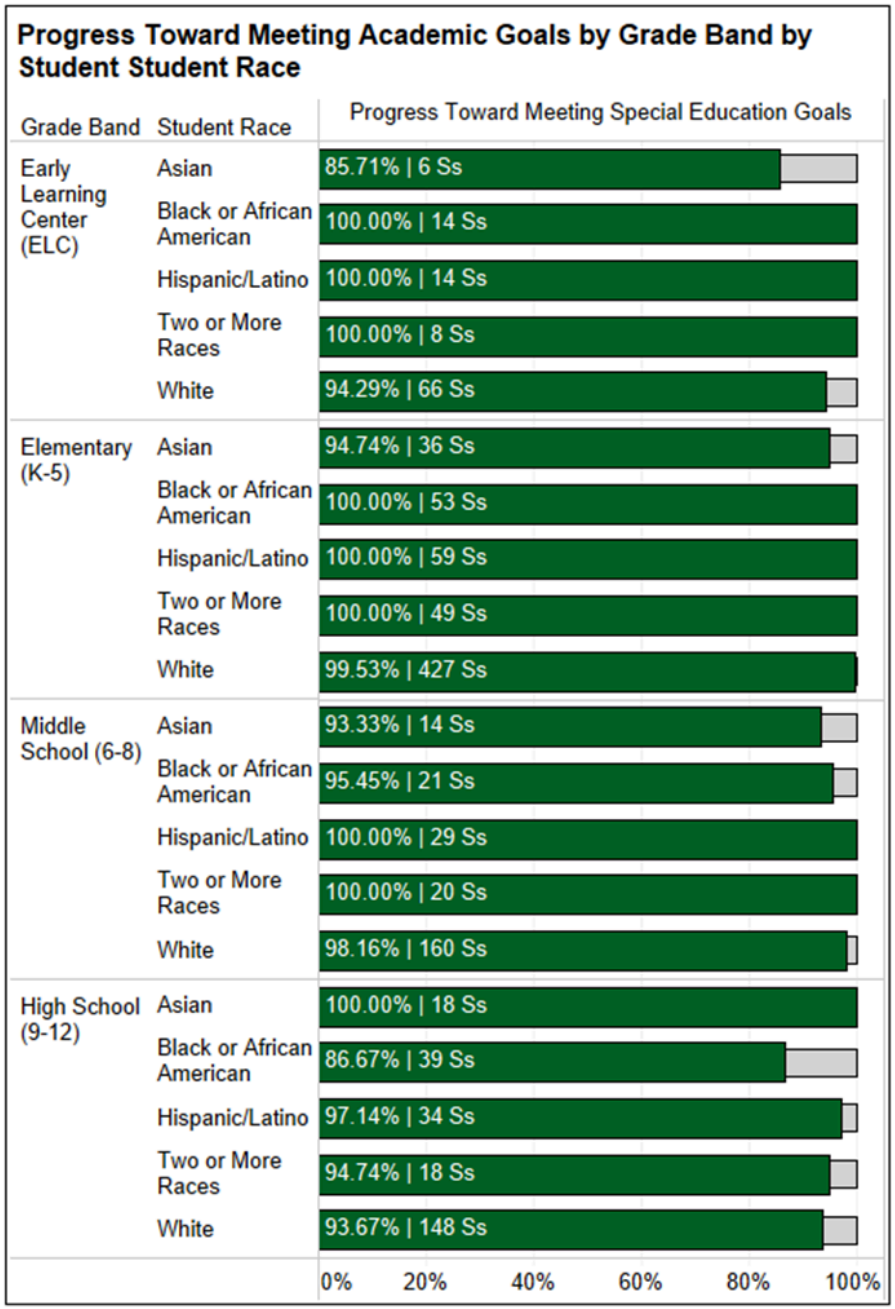
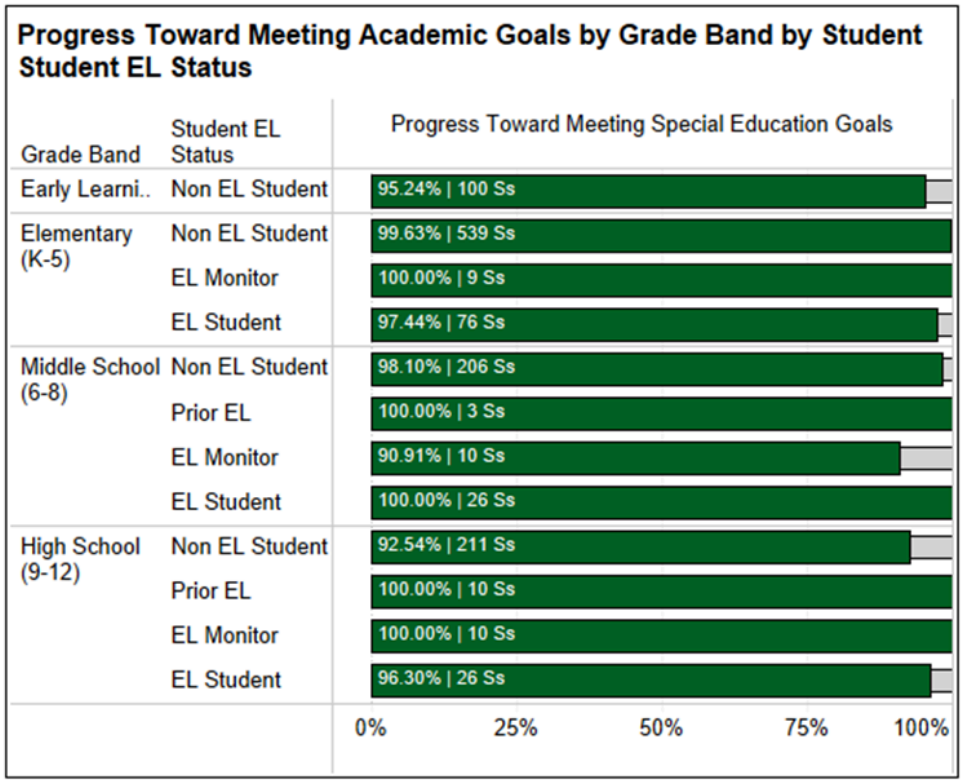
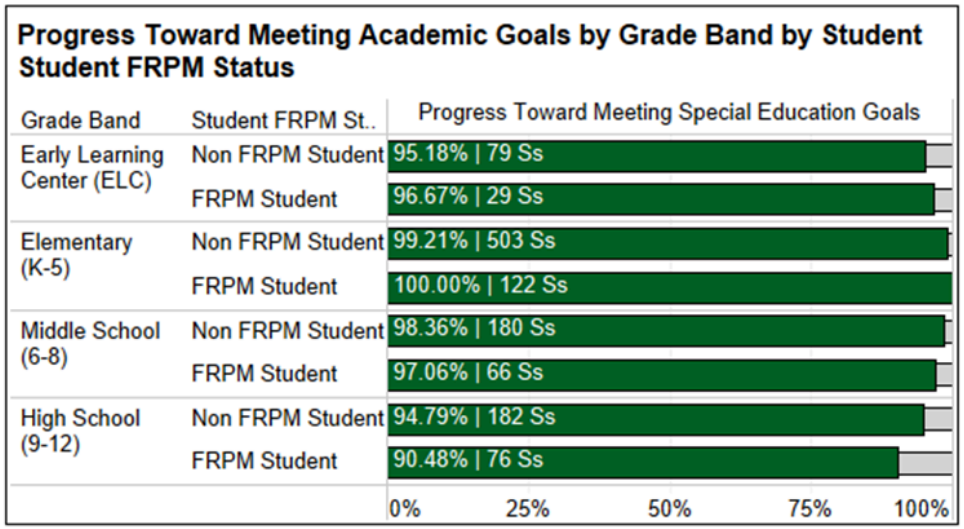
Special Education Learners Data Metrics Charts and Graphs Cont.







Meeting or Making Adequate Progress Toward IEP Goals

Making Adequate Progress or Meeting Goals | Not Making Adequate Progress or Meeting Goals

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English Language Learners

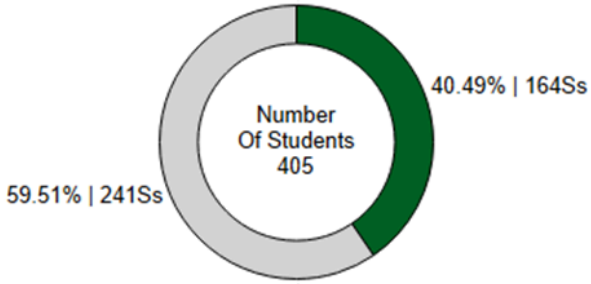
Rationale
Ensuring that English Language Learners are making consistent progress in acquiring English proficiency is paramount for their academic success and full participation in the general education curriculum. This goal aligns with federal (ESSA) and state requirements, emphasizing the district's responsibility to support ELLs in developing the language skills necessary to access content and achieve academic standards.

Data Elements
- Minnesota Department of Education (MDE) provided growth metrics for ELLs (as per ESSA requirements).
    - A path to proficiency will be plotted for each student based on their initial ACCESS composite score and the grade they were in when they received that score. In general, older students and students with lower composite scores will have more time to achieve English language proficiency, while younger students and students with higher composite scores will be expected to achieve English language proficiency more quickly." https://education.mn.gov/MDE/dse/ESSA/Imp/MDE073106
- Student demographic data for subgroup analysis.

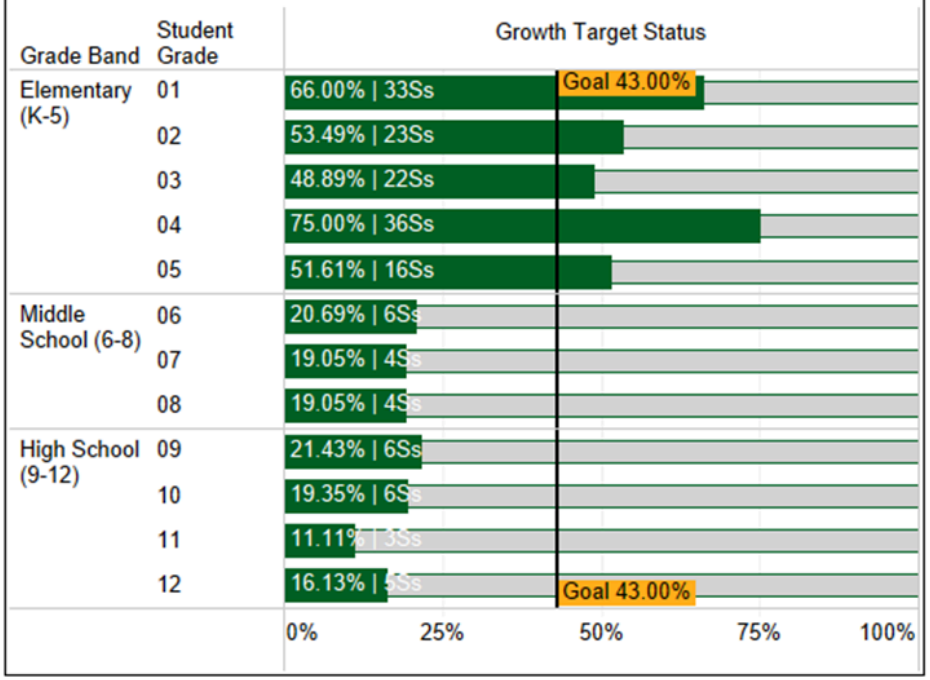
2025-2027 Goals
By Spring 2027 the percentage of English Language Learners demonstrating growth towards their individualized language proficiency goals shall increase by 3 percentage points from a Spring 2025 baseline of 40% to 43%. This growth will be measured by utilizing the growth metrics provided to Independent School Districts (ISD) by the Minnesota Department of Education, in alignment with the Federal Every Student Succeeds Act (ESSA).

English Language Learners (ELLs) Data Metrics Charts and Graphs

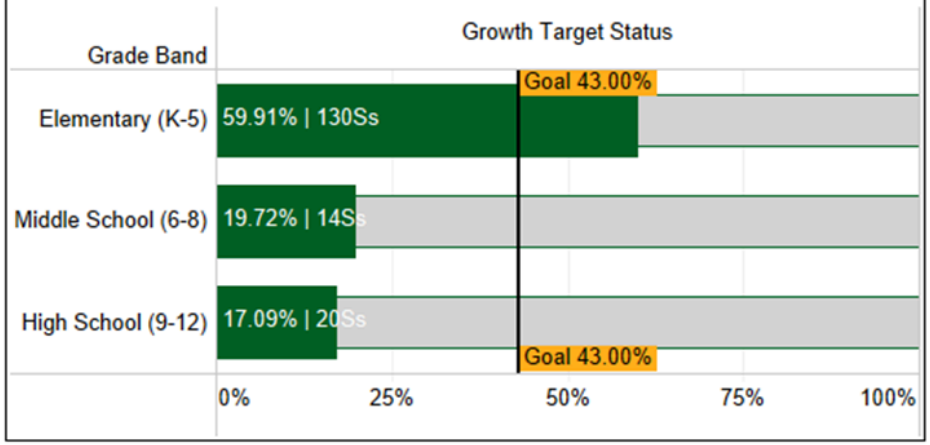
EL Student Growth as Defined by the MInnesota Department of Education (MDE)



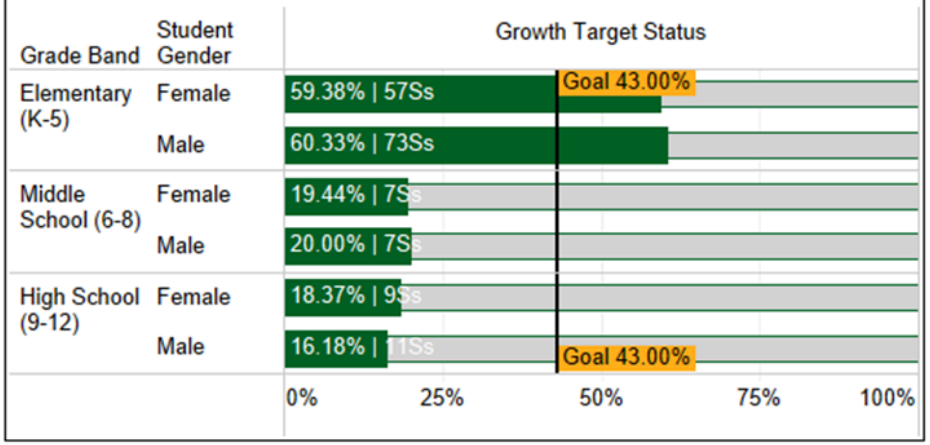
EL Student Growth as Defined by the MInnesota Department of Education (MDE) by Grade Band by Student Grade



EL Student Growth as Defined by the MInnesota Department of Education (MDE) by Grade Band



EL Student Growth as Defined by the MInnesota Department of Education (MDE) by Grade Band by Student Gender

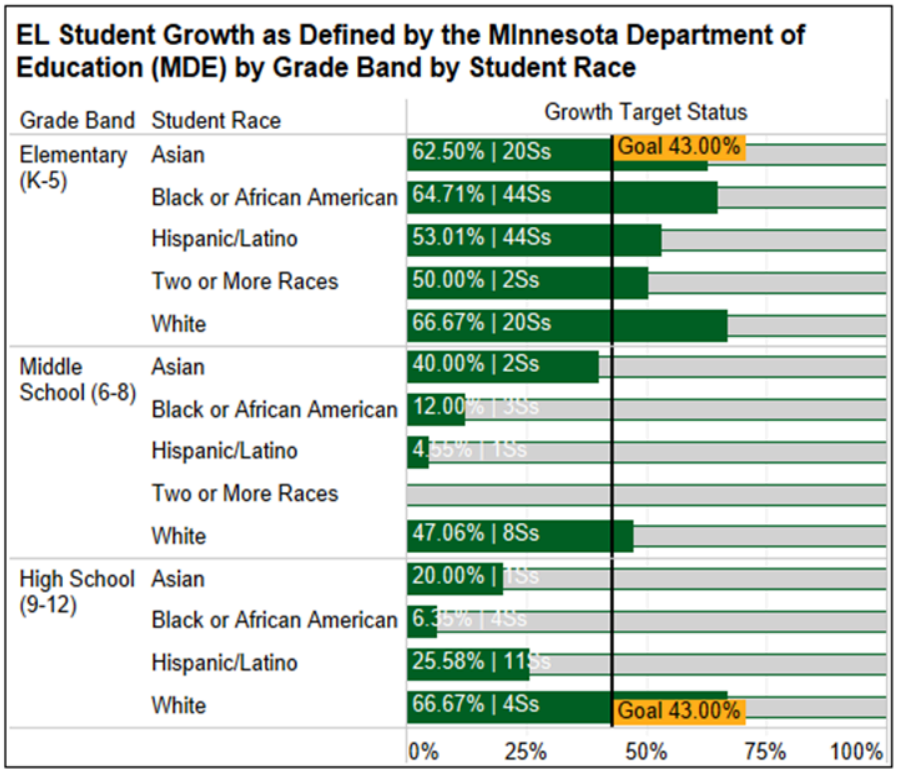


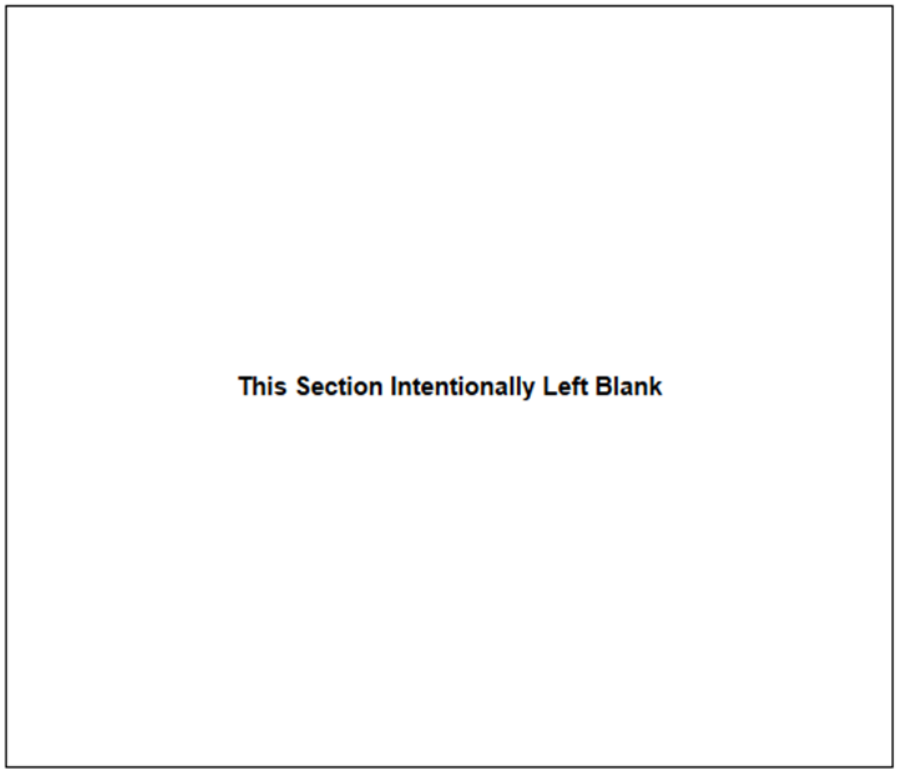
EL Growth Target Status

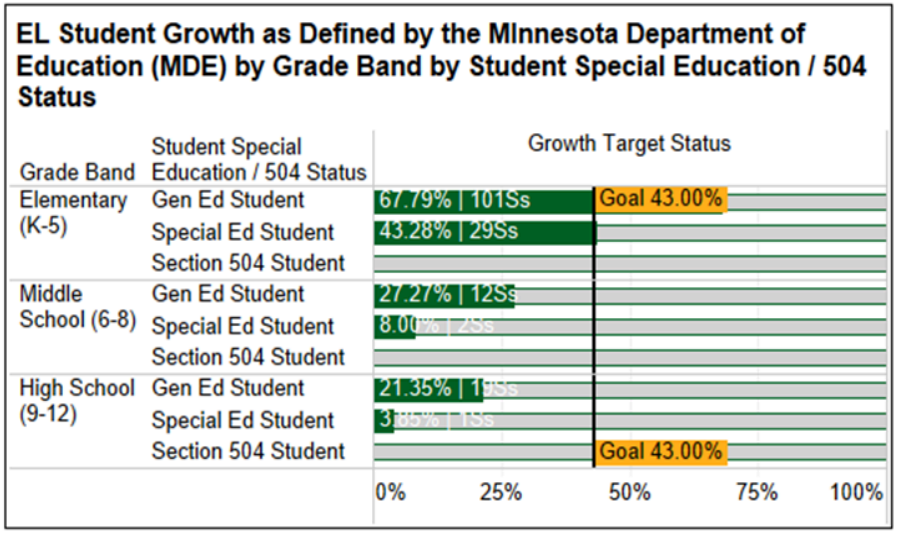
Growth Target Met Growth Target Not Met

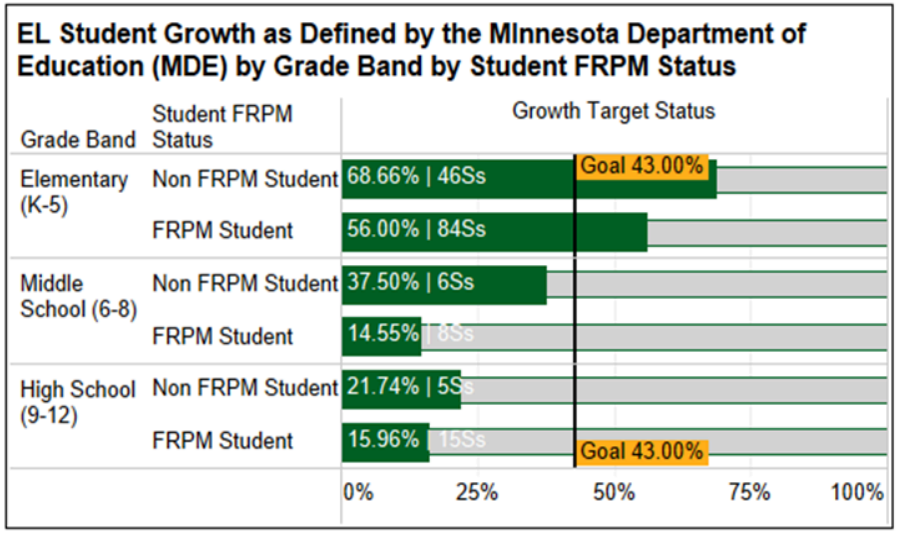
Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

English Language Learners (ELLs) Data Metrics Charts and Graphs Cont.









EL Growth Target Status

Growth Target Met Growth Target Not Met

Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

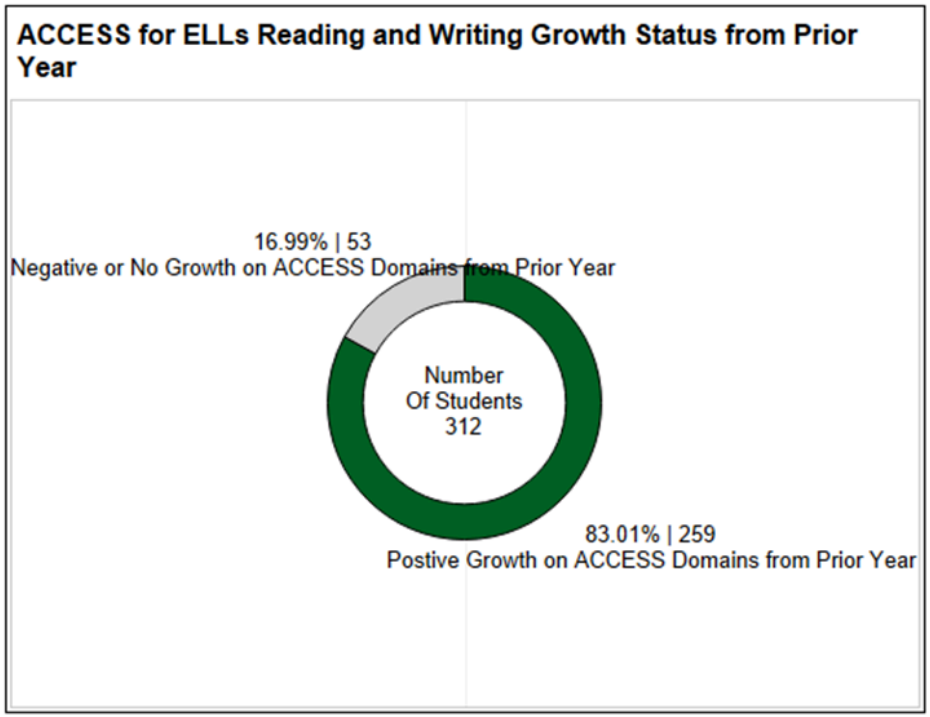
ACCESS for ELLs Reading and Writing Domain Growth

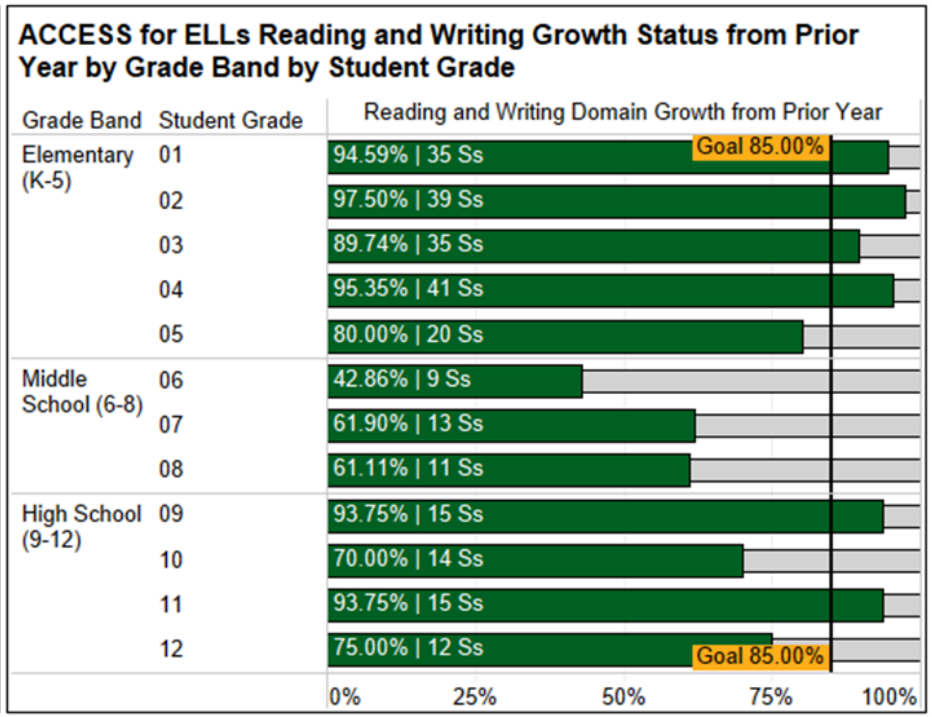
Rationale
Research in language acquisition shows that listening and speaking skills typically develop first for English Language Learners, while reading and writing domains are the areas that hold many students back from exiting EL services and achieving English proficiency as defined by WIDA ACCESS. Data consistently shows reading and writing domains remain the most challenging areas for student growth across all grade levels.

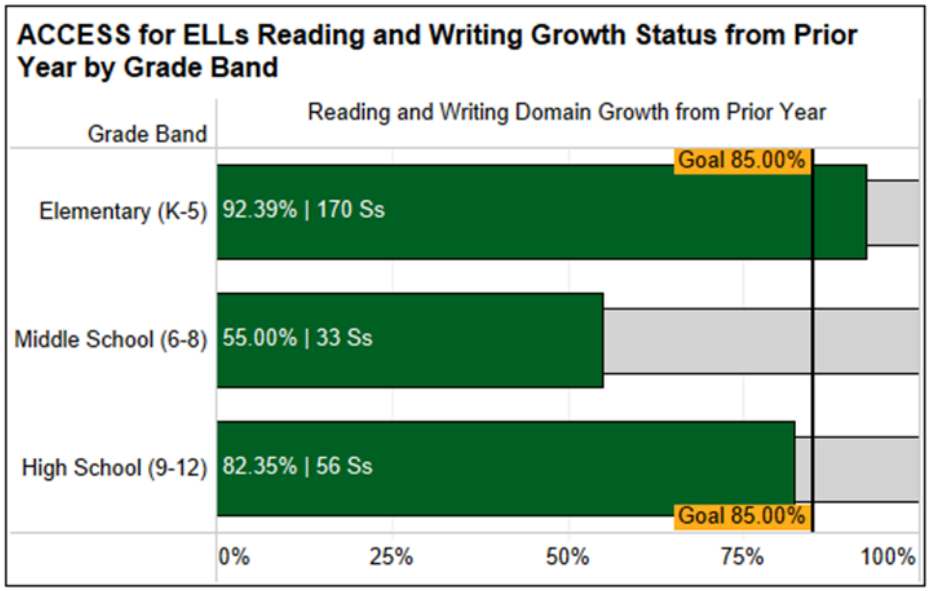
Data Elements
- WIDA ACCESS sub-domain scores of reading and writing
- Student demographic data for subgroup analysis.

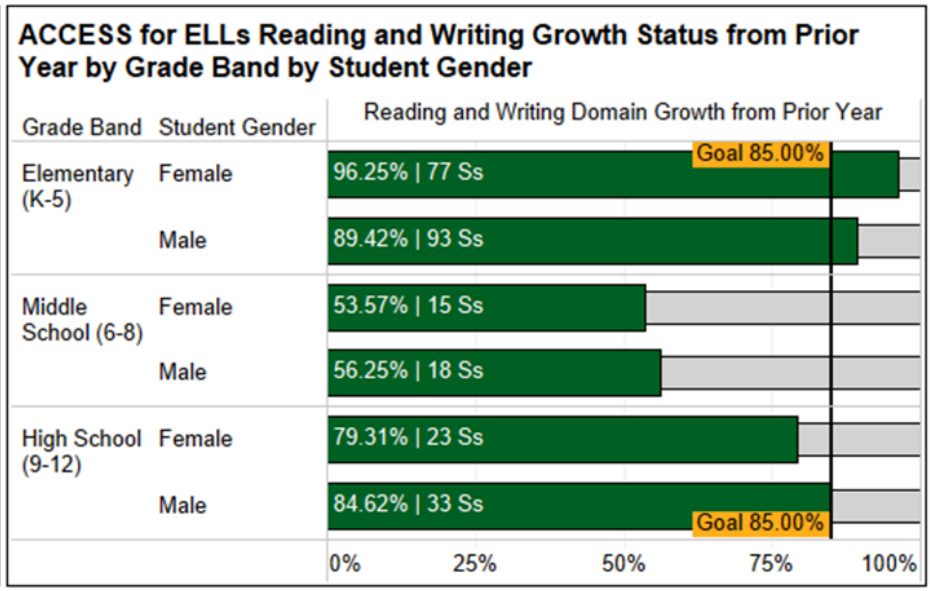
2025-2027 Goals
By Spring 2027 the percentage of English Language Learners (ELL) demonstrating positive growth from the prior year on the Reading and Writing domains of the ACCESS for ELLs assessment will increase 2% points from 83% to 85%.

ACCESS for ELLs Reading and Writing Domain Growth from the Prior Year Charts and Graphs







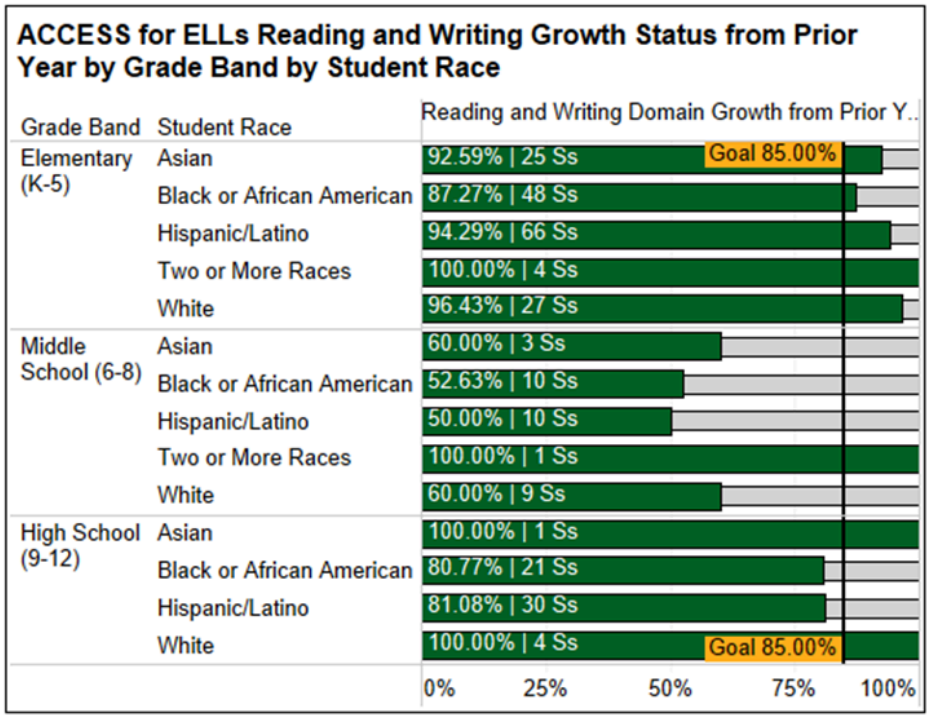


ACCESS Domain Growth from Prior Year Status

Postive Growth on ACCESS Domains from Prior Year Negative or No Growth on ACCESS Domains from Prior ..

Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

ACCESS for ELLs Reading and Writing Domain Growth from the Prior Year Charts and Graphs Cont.



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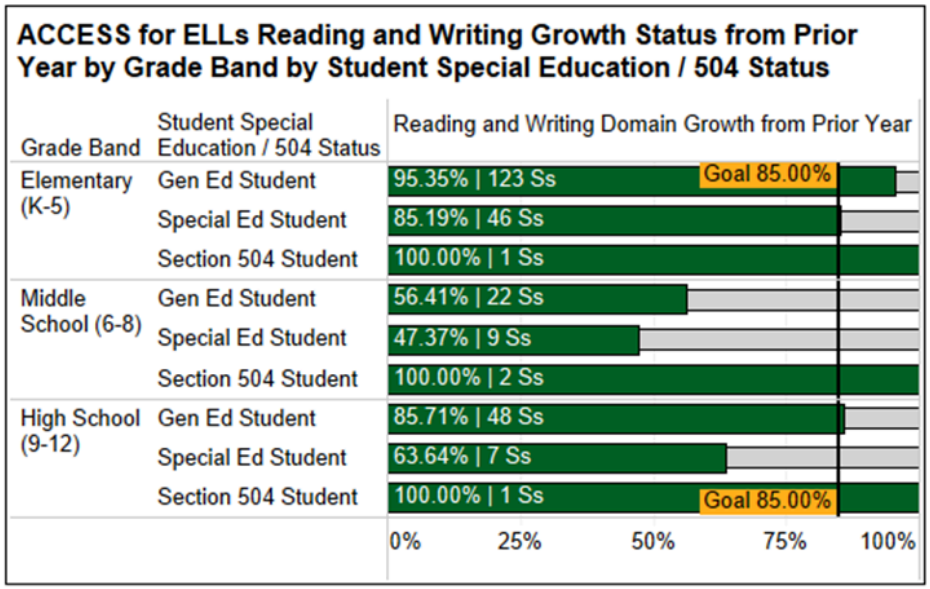

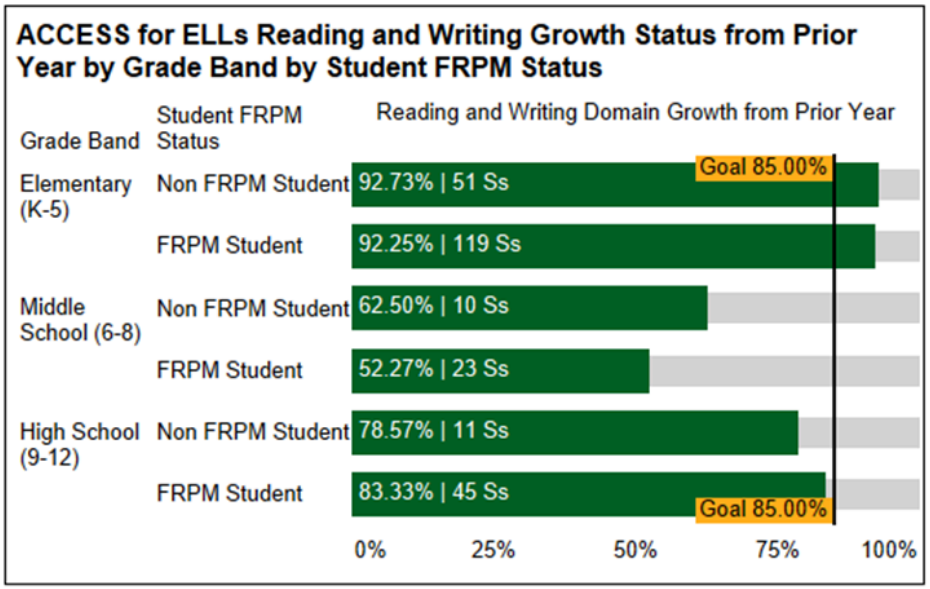

ACCESS Domain Growth from Prior Year Status

Postive Growth on ACCESS Domains from Prior Year Negative or No Growth on ACCESS Domains from Prior ..

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College and Career Ready

Graduation Rates

Rationale

High school graduation is a critical indicator of student success and preparedness for post-secondary education or careers. Monitoring graduation rates, especially for all student subgroups, is essential for ensuring equitable outcomes and identifying systemic barriers that may prevent certain student populations from completing their high school education. This goal reflects the district's commitment to supporting every student through their academic journey to successful completion.

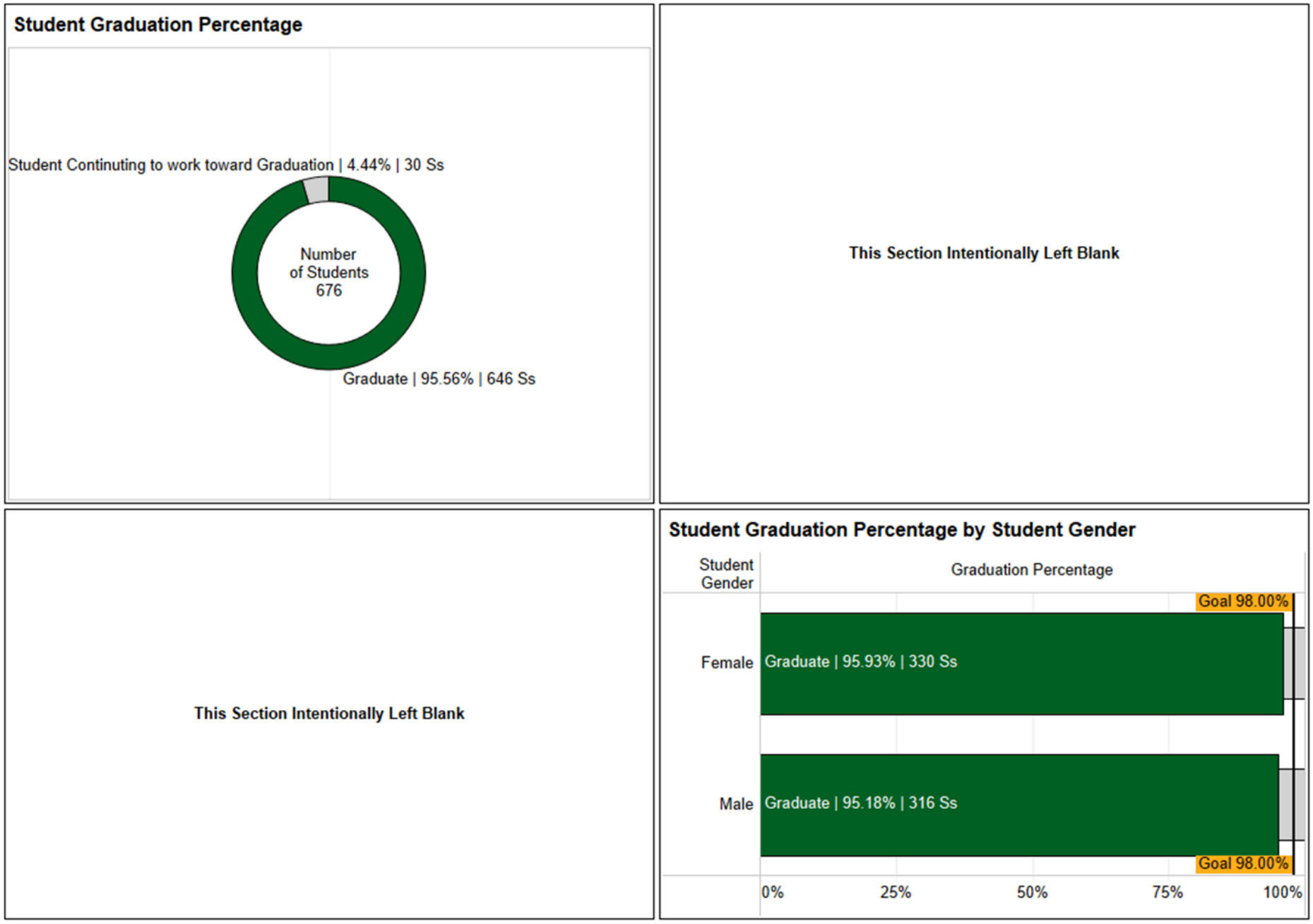
Data Elements

- Minnesota Department of Education (MDE) official four-year graduation rate data (overall and by subgroup).
- Student demographic data for subgroup analysis.
- Dropout rates (for contextual analysis).
- Credit attainment data.
- Attendance data (for contextual analysis).

2025-2027 Goals

By Spring 2027 ,the district's overall four-year graduation rate shall increase from 95.56% to 98%. This improvement will be driven by a focus on increasing graduation rates for all student subgroups, with a particular emphasis on reducing disparities such that the graduation rate for any student subgroup is no more than 10 percentage points below the overall district rate.

Each and Every Student is Career or College Ready Graduation Rates Data Metrics Charts and Graphs



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Each and Every Student is Career or College Ready Graduation Rates Data Metrics Charts and Graphs Cont.

Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Edina High School College and Career Readiness Core Indicators:

Rationale
College and career readiness is a vital measure of student preparedness for success beyond high school, whether in post-secondary education, technical training, or the workforce. Tracking key indicators such as completion of rigorous coursework, ACT scores, Bilingual Seal attainment and more provides a comprehensive picture of student achievement and readiness. These measures highlight both academic proficiency and essential skill readiness such as problem-solving, communication, and global competency all aligning with the Portrait of a Well-Rounded Edina Graduate. Monitoring readiness across all student subgroups ensures that every learner has equitable access to opportunities that build strong foundations for their future. This goal reflects the district's commitment to preparing each and every student to thrive in their chosen path after graduating from Edina High School.

Data Elements
- **Successful Completion of Key Coursework measured by end of year course grades in:**
  - **Biology**
    Develops scientific literacy, inquiry skills, and evidence-based reasoning.
  - **U.S. Literature and Composition**
    Strengthens reading comprehension, analytical writing, and communication required in all disciplines.
  - **Pre-Calculus**
    Builds problem-solving, logic, and persistence; strongest predictor of college completion
  - **U.S. History**
    Cultivates critical thinking, civic awareness, and the ability to evaluate sources and arguments.
- **Successful Application of Key Coursework measured by ACT Performance**: Benchmark indicators in English, Math, Reading, and Science
- **Multilingual Proficiency measured by Bilingual Seal Results**: Recognition of multilingual proficiency, global competency, and cognitive flexibility

2025-2027 Goals

Key Coursework Proficiency: End of year course grades
By Spring 2027, the percentage of students in Biology who demonstrate proficiency in science measured by the end of the year Biology course grade will increase from 78.79% to 80%.

By Spring 2027, the percentage of students in Pre-Calculus who demonstrate proficiency in advanced mathematics measured by the end of the year Pre-Calculus course grade will increase from 65.62% to 68.62%.

By Spring 2027, the percentage of students in U.S. Literature and Composition who demonstrate proficiency in literacy measured by the end of the year U.S. Literature and Composition course grade will increase from 79.51% to 81.51%.

By Spring 2027, the percentage of students in U.S. History who demonstrate proficiency in Social Studies measured by the end of the year U.S. History course grade will increase from 78.75% to 80%.

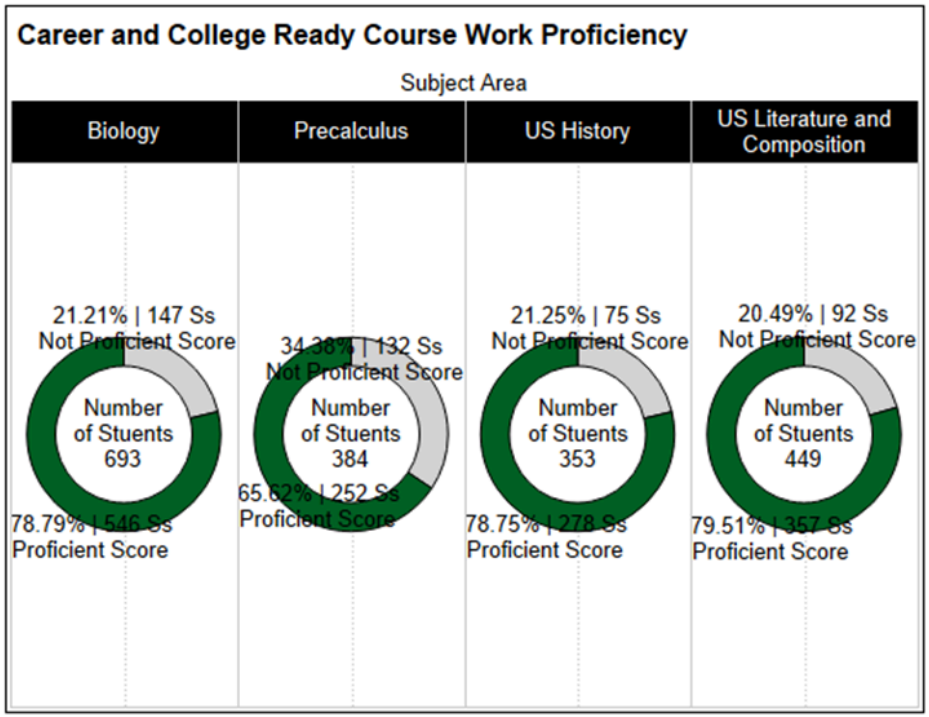
Key Coursework Application: ACT Performance

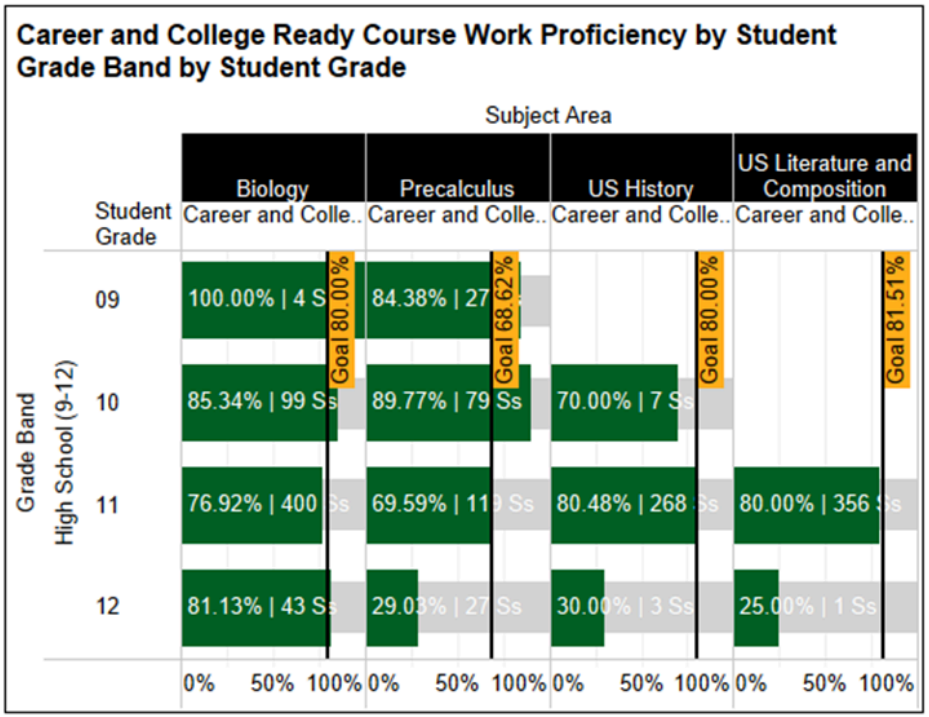
By Spring 2027, the percentage of students with an ACT composite score of 22 or greater will increase from 72.45% to 75%.

Multilingual Proficiency: Bilingual Seal Attainment

By the Spring of 2027, the number of 12th grade students achieving a Bilingual Seal will increase from 78.75% to 80%.

Career and College Ready Course Work Proficiency Charts and Graphs





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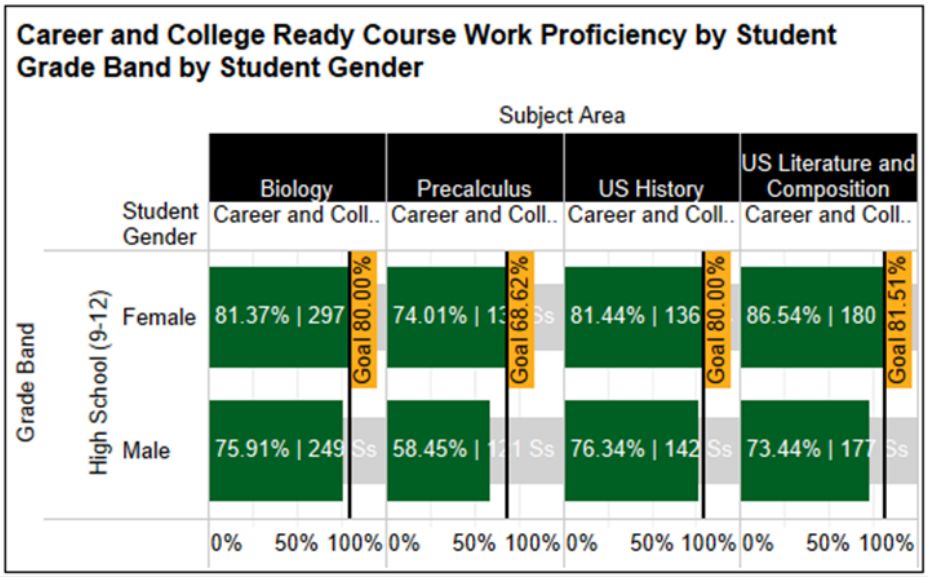
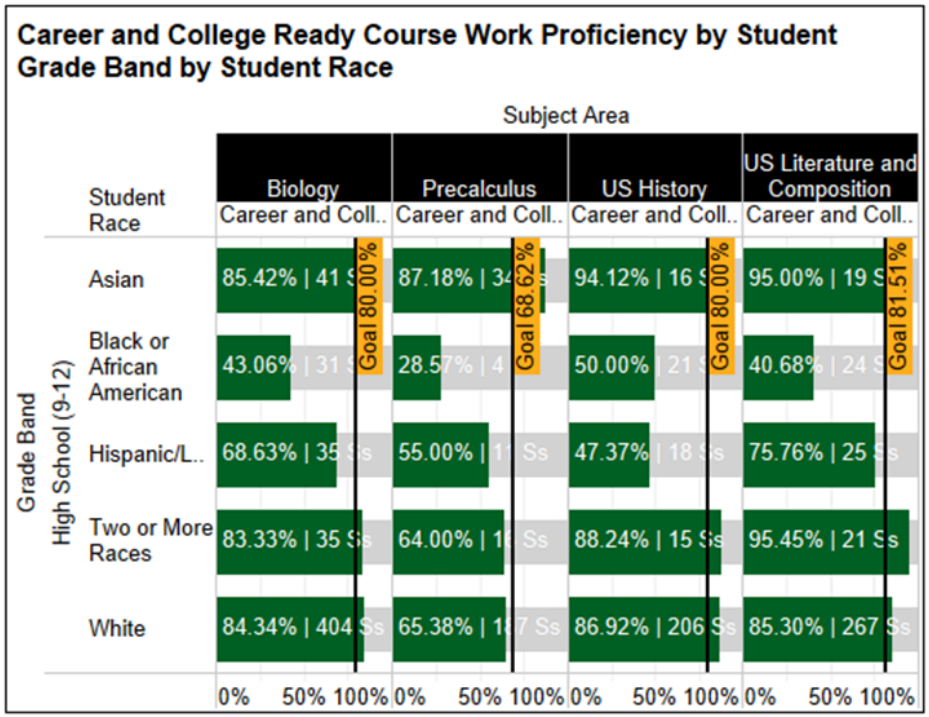
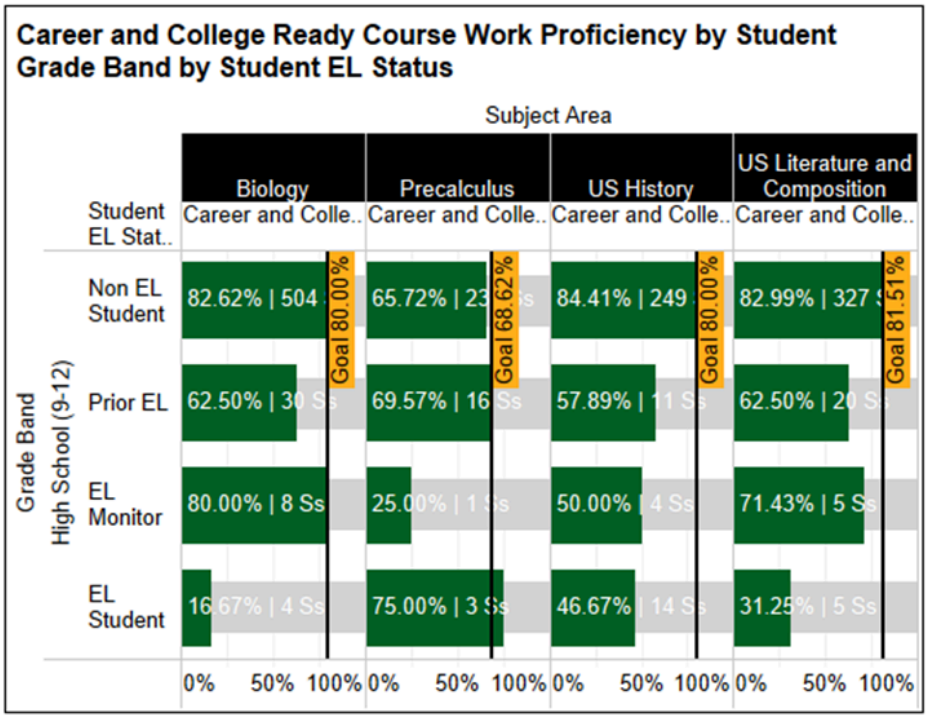


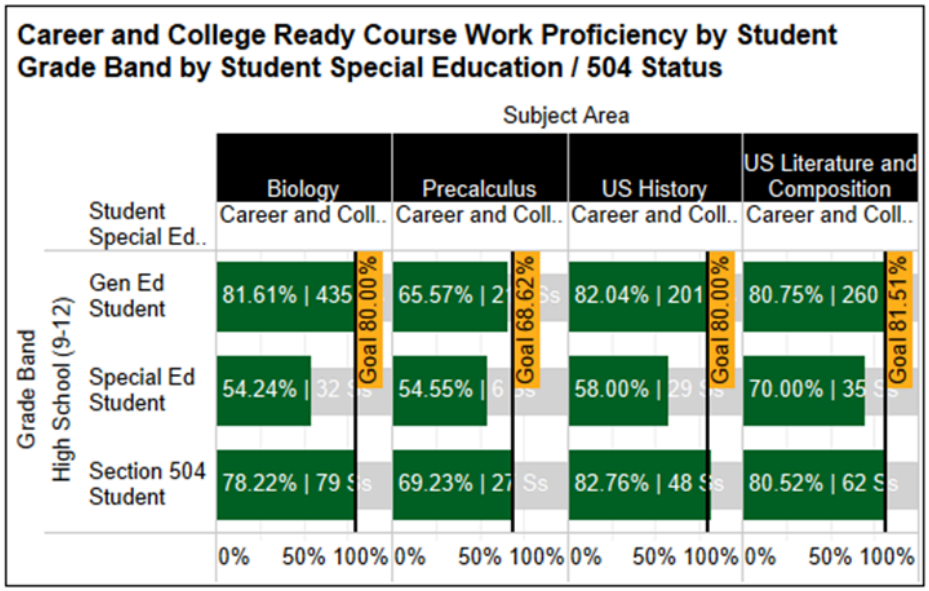
Score Proficiency Status
Proficient Score
Not Proficient Score

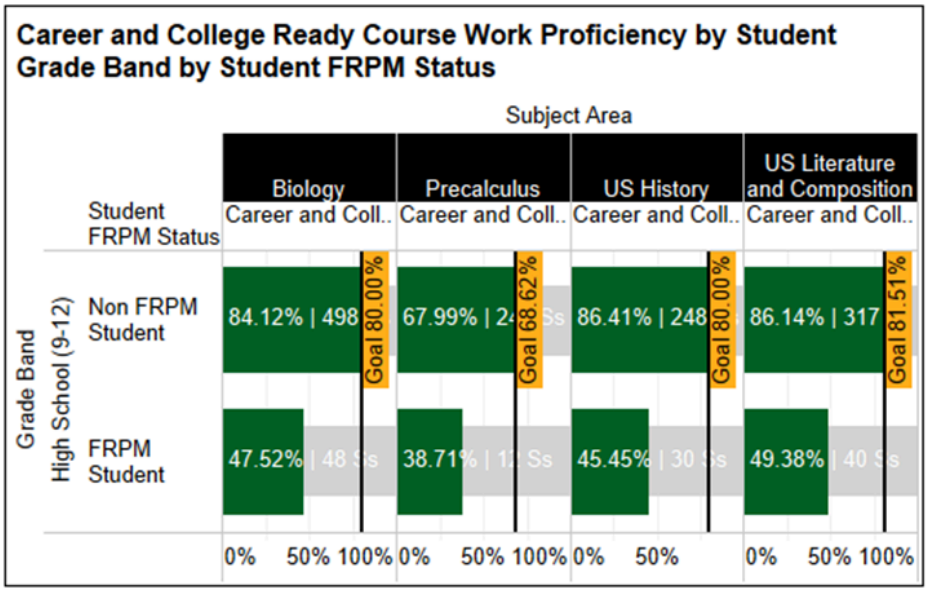
Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Career and College Ready Course Work Proficiency Charts and Graphs Cont.





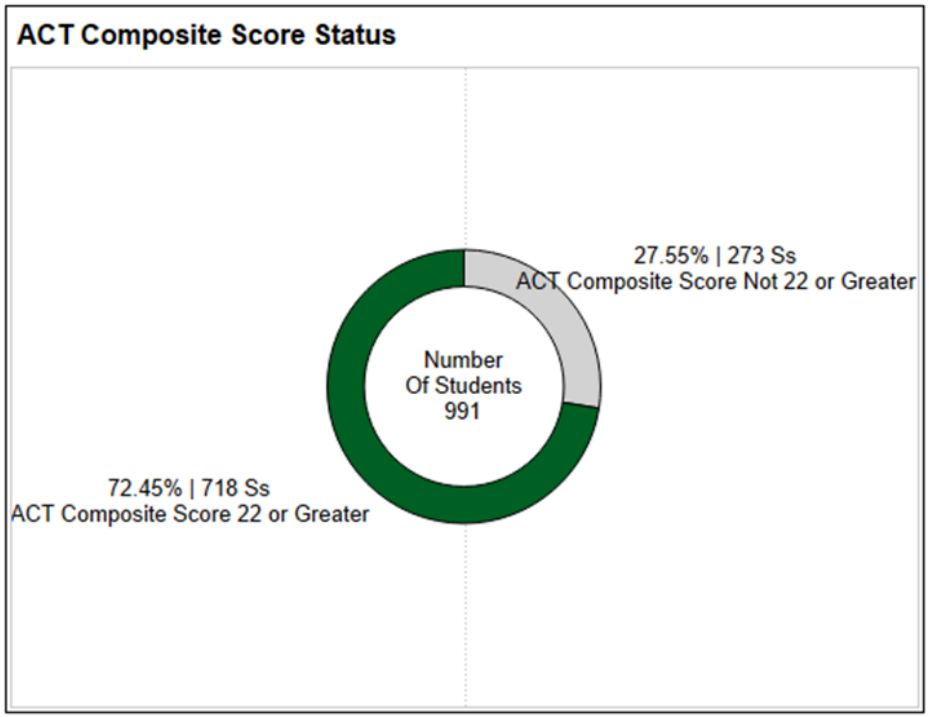


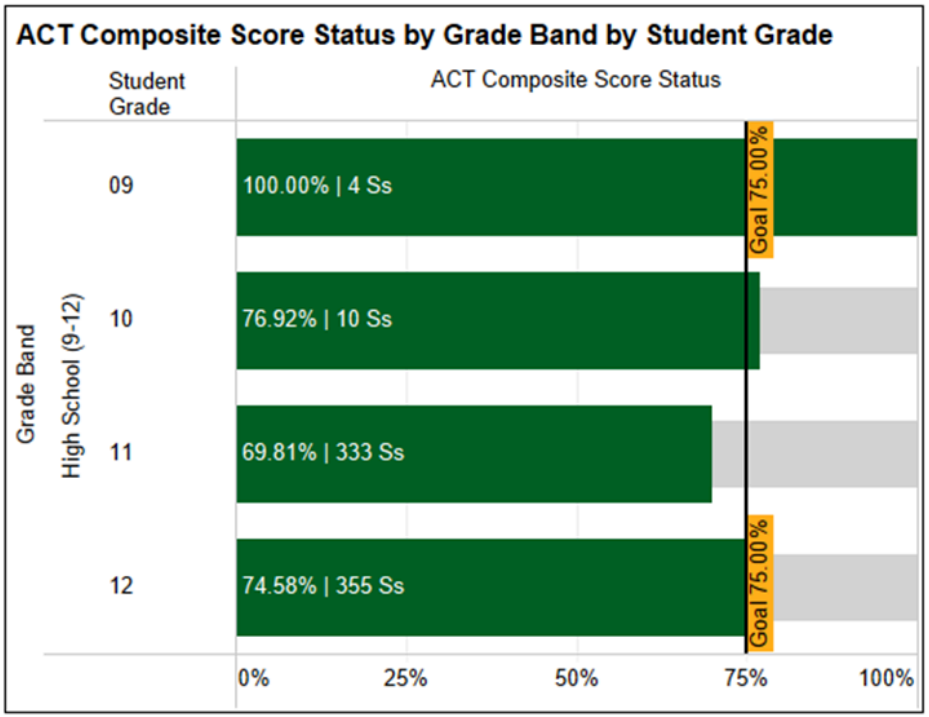


Score Proficiency Status
Proficient Score
Not Proficient Score

Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

ACT Composite Score of 22 or Better Charts and Graphs





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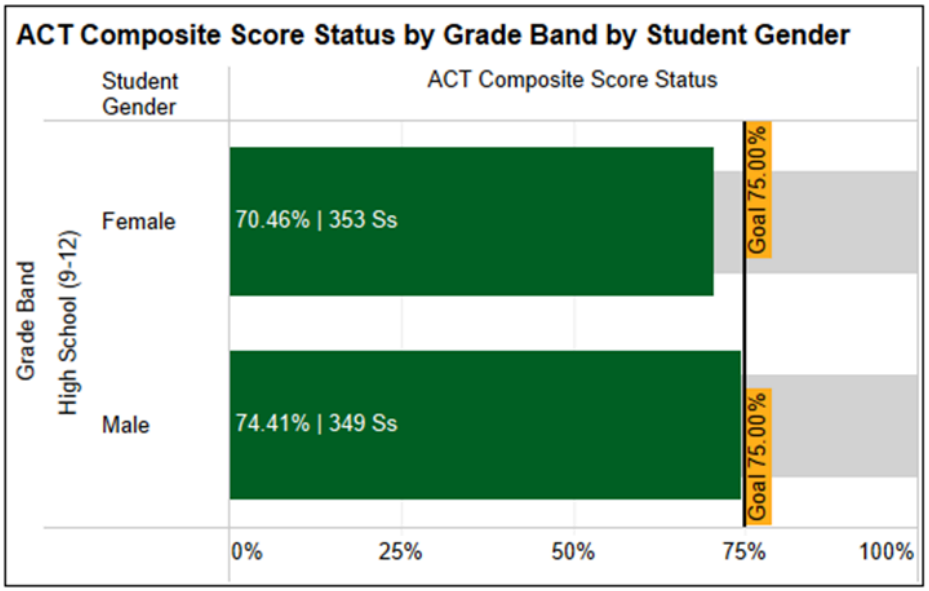
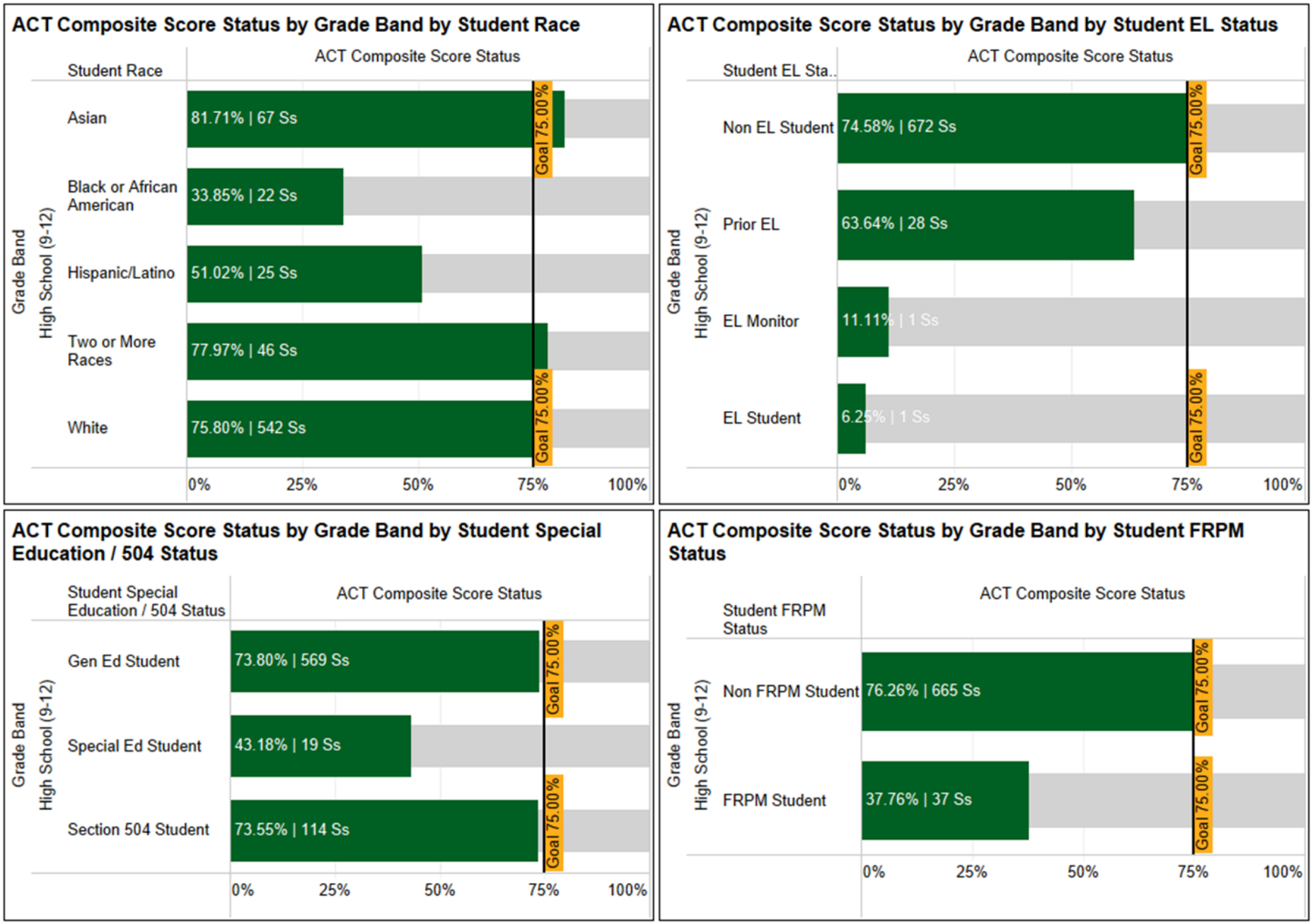


ACT Composite Score Status
ACT Composite Score 22 or Greater
ACT Composite Score Not 22 or Greater

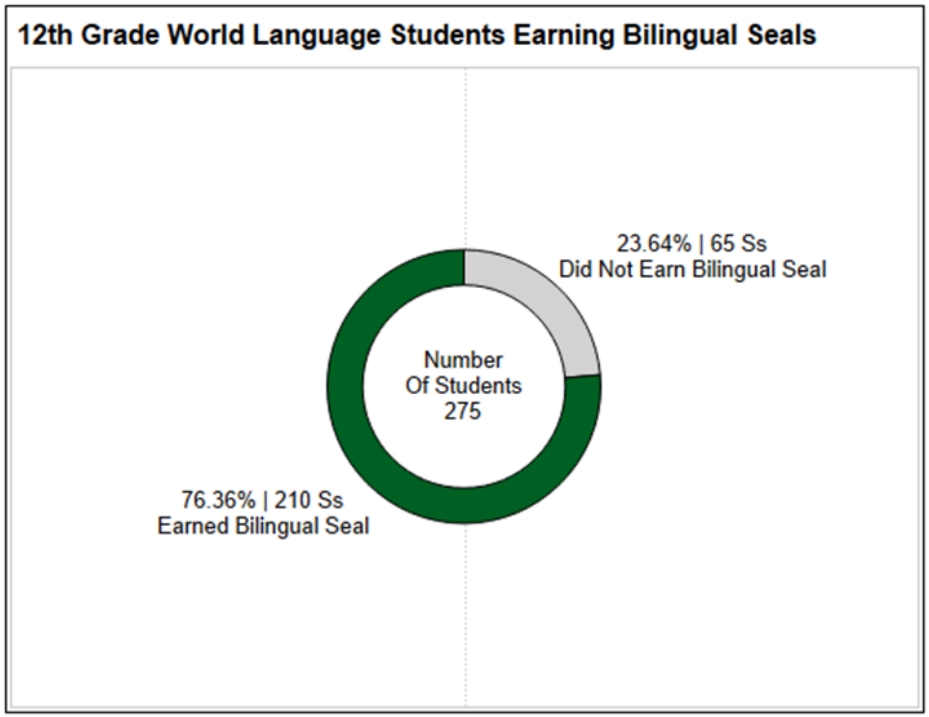
Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

ACT Composite Score of 22 or Better Charts and Graphs



Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Bilingual Seals Charts and Graphs



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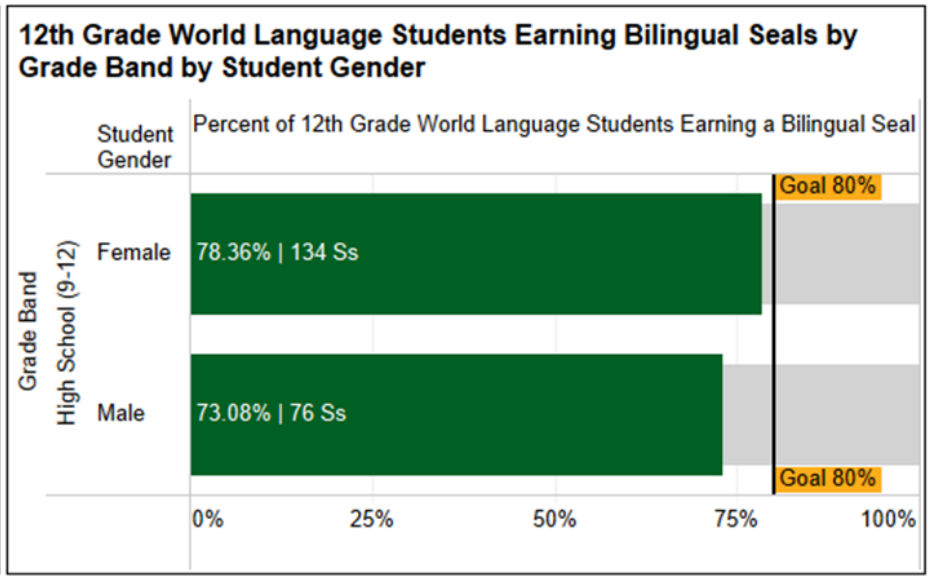
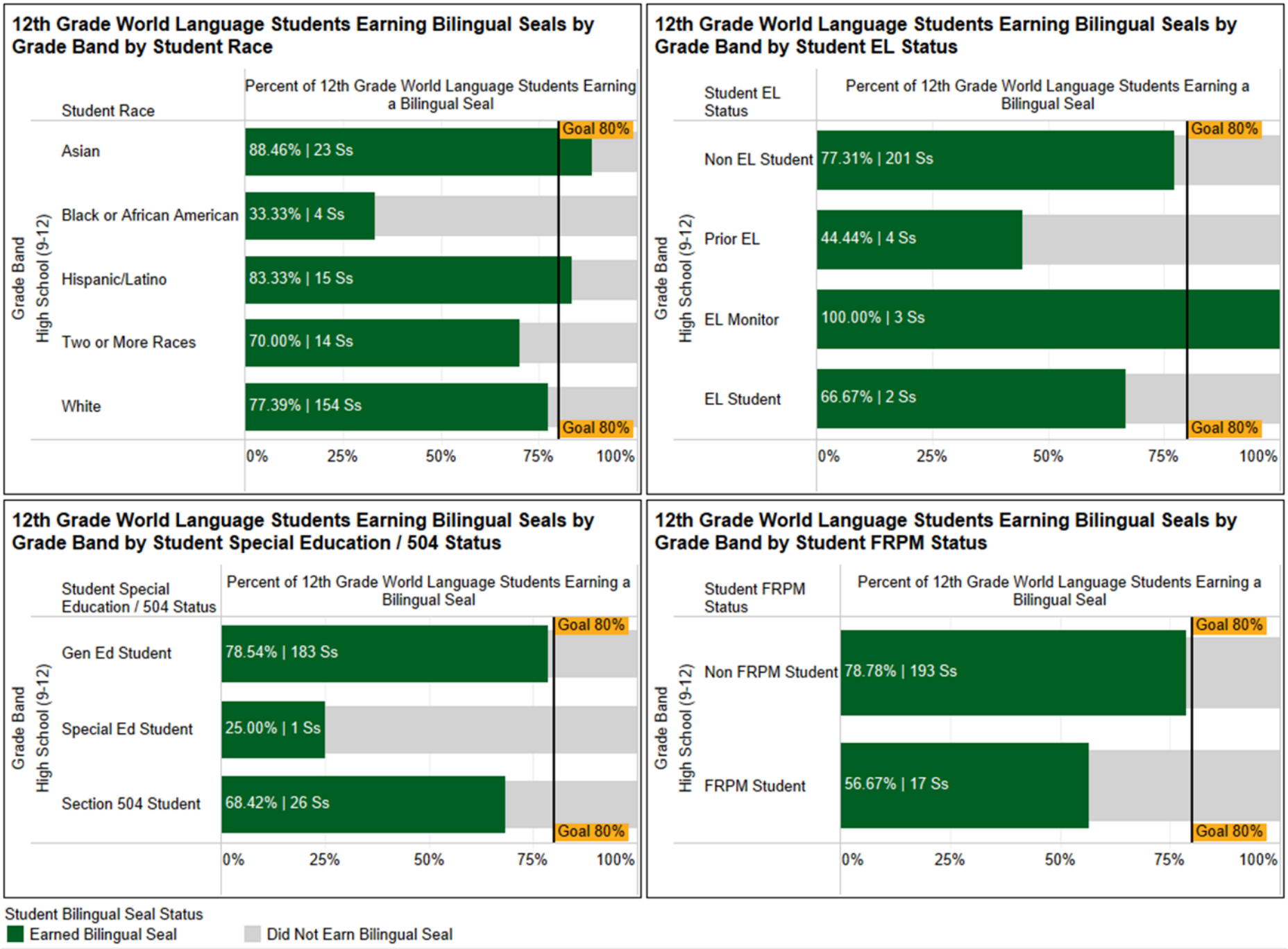


Student Bilingual Seal Status

Earned Bilingual Seal Did Not Earn Bilingual Seal

Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Bilingual Seals Charts and Graphs Cont.



Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Edina High School College and Career Expanded Opportunities:

Rationale
In addition to core measures of college and career readiness, students also benefit from pathways that provide different access to advanced learning opportunities and real-world experiences, as well as opportunities for academic distinction. Research shows that participation in PSEO, Dual Enrollment, internships, and recognition programs such as National Merit strengthens both college and career readiness. These pathways increase postsecondary persistence, build technical and professional skills, and open doors to diverse opportunities after high school. Together, they reflect the district's commitment to providing equitable access to rigorous, real-world, and high-impact learning experiences for all students.

Data Elements
- PSEO & Dual Enrollment – Early access to college-level coursework and credit.
    - Post Secondary Enrollment Options
        - Participating Colleges / Universities Normandale Community College, Minneapolis College, UofM Twin Cities & Crookston, North Hennepin Community College, St. Paul College, Hennepin Tech
    - University Writing: College in the Schools
        - University of Minnesota
    - Introduction to Literature: College in the Schools
    - College Algebra
        - Bemidji State
- Internships/Youth Skills Training Grant– Applied experiences that build career skills and engagement.
- National Merit Scholars – Recognition of academic excellence and pathways to selective opportunities.

2025-2027 Goals

PSEO and Dual Enrollment
By spring 2027, participation in Postsecondary Enrollment Options (PSEO) and Dual Enrollment programs will be strengthened through intentional outreach, guidance, and support for students who would most benefit from access to these pathways. The focus will not be solely on increasing total participation, but on ensuring that all students are aware of, prepared for, and supported in pursuing these opportunities when they align with their goals and readiness. Targeted growth areas and action steps for PSEO and Dual Enrollment will be refined during the Edina High School review and development of the co-designed Bold Roadmap for the Future. More specific participation goals will be established once 2026 data provide a verified baseline

Internships/Work-Based Learning
By spring 2027, the district will implement a consistent system for tracking internship and work-based learning participation and increase the number of students engaged in these experiences. Initial growth will be measured against a verified baseline established in 2025–26.

National Merit Scholars
By the spring of 2027, the number of Edina High School students recognized by the National Merit Scholarship Program will increase across all levels of distinction. From the 2025 baseline, participation goals include increasing the number of Commended Students from 22 to 27, Semifinalists from 8 to 10, and Finalists from 8 to 10. The focus will be on maintaining academic excellence, expanding opportunities for students to engage in rigorous coursework and test preparation, and ensuring that high-achieving learners from all backgrounds are encouraged and supported in pursuing recognition.

Edina High School College and Career Expanded Opportunities Data Table

Career and College Ready Other Areas of Excellence

PSEO Participation by Term

		Semester	
Grade Band	School Year	S1	S2
High School (9-12)	2024-2025	116	110

National Merit Scholars

Grade Band	School Year	National Merit Category	
High School (9-12)	2024-2025	Commended	22
		Semi Finialists	8
		Finalists	8

Number of Students Dual Enrolled

Grade Band	School Year	
High School (9-12)	2024-2025	272

Number of Students Participating in Internships / Apprenticeships

Grade Band	School Year	
High School (9-12)	2024-2025	10

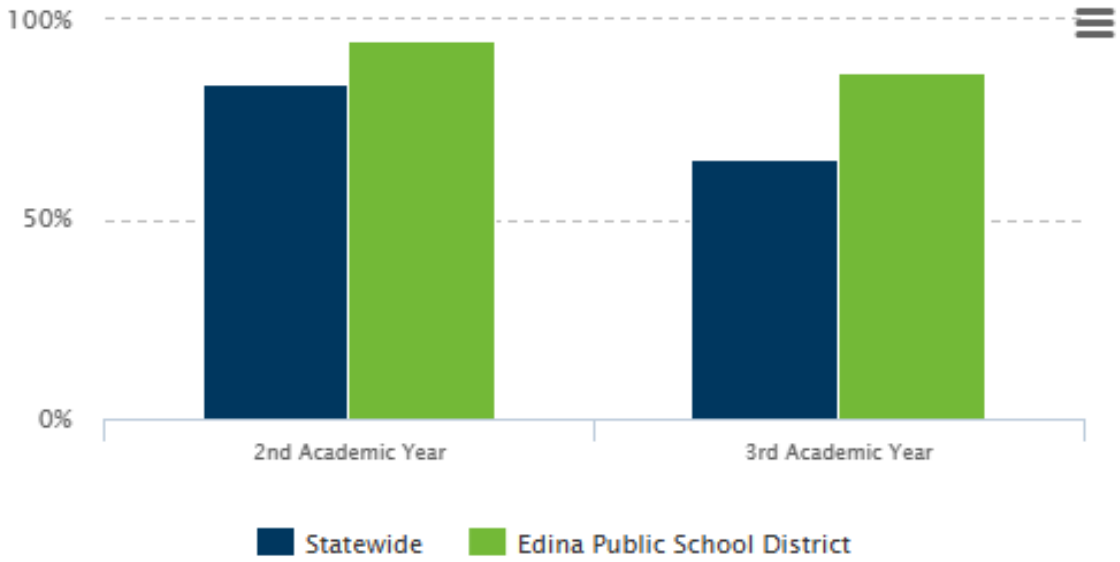
College Persistence:

Rationale
The Statewide Longitudinal Education Data System (SLEDS) provides valuable insights into how well Minnesota students are prepared for, transition to, and persist in postsecondary education and the workforce. By linking data from high school, college, and employment records, SLEDS helps districts like Edina understand long-term trends in college enrollment, persistence, completion, and career outcomes. Monitoring SLEDS data allows the district to evaluate the effectiveness of college and career readiness initiatives, identify opportunity gaps among student groups, and align supports to ensure every graduate has the knowledge, skills, and experiences necessary to succeed after high school.

Data Element
- 2022 MN SLEDS Data

2025-2027 Goal
By spring 2027, Edina High School graduates will demonstrate growth in **college persistence** rates as measured by the **Statewide Longitudinal Education Data System (SLEDS)**. Using the 2022 cohort as a baseline, the district will focus on supporting students in successfully transitioning to postsecondary education and remaining enrolled beyond their first year. Specific growth targets will be established once verified 2024 SLEDS data are available.

Percent of HS Graduates Starting College and Persisting or Graduating as of:



Type	Statewide	Edina Public School District
2nd Academic Year	35,724 (84%)	539 (95%)
3rd Academic Year	27,653 (65%)	495 (87%)
Students Enrolled Year 1	42,729	566

Data Source MN SLEDS 2022:
https://sleds.mn.gov/#stayingInAndCompletingCollege/orgId--027301000__groupType--district__ECODEVREGION--FOC_NONE__completingCollegeCOHORTID--2022__DISABILITY_TYPE--FOC_NONE__p--1

Edina High School Consistent Attendance

Rationale
Consistent attendance is paramount to ensure that students are immersed in the instruction and additional support when necessary to demonstrate mastery of the MN State Standards. Students with consistent attendance succeed academically, are more likely to graduate and be better prepared for post secondary (college/career) experiences. The Minnesota Department of education deems consistent attendance as a key indicator of student engagement and overall school success. Chronic absenteeism, defined as missing 10% or more of instructional days, has been shown to negatively impact student achievement, social-emotional development, and long-term outcomes. When students are present, they build stronger connections with peers and teachers, receive rigorous and timely interventions, and develop the habits of responsibility and perseverance that will serve them well beyond their K–12 experience.

Data Elements

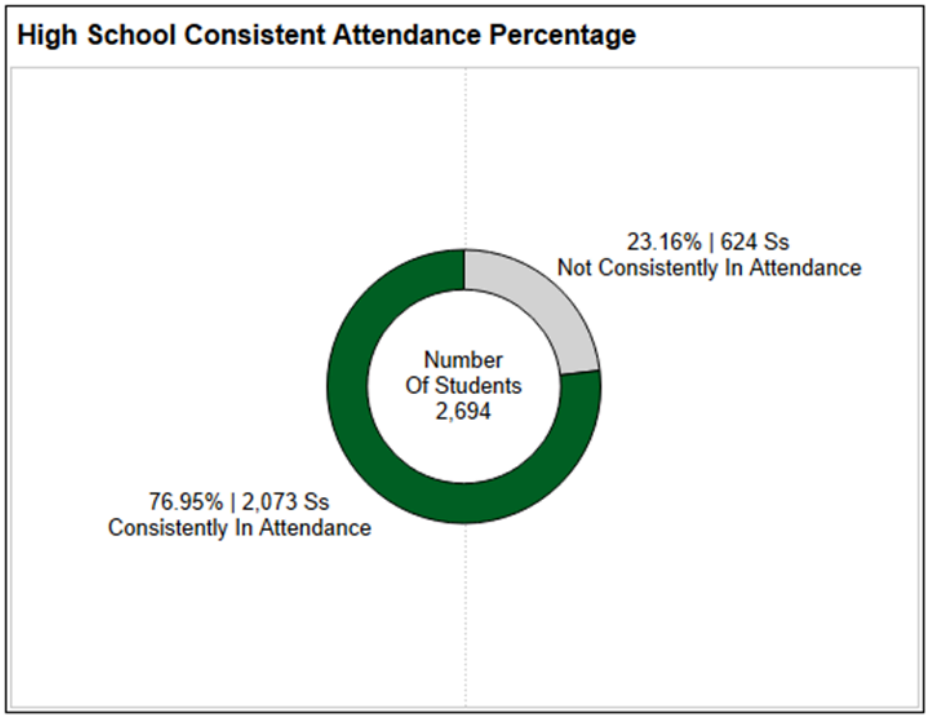
- **Definition:** When student percent in attendance is greater than or equal to 90% they are classified as being Consistently in Attendance. Students whose attendance is less than 90% are classified as being Not Consistently in Attendance.
- **Calculation Note:**
    - In **elementary**, attendance is recorded as a student present for the entire instructional day.
    - In **secondary**, attendance is measured by class period rather than by full day. A student's overall attendance rate reflects the percentage of class periods attended across all courses.
    - This data specifically reflects Edina High School attendance. K-12 attendance data can be viewed in the Appendix.

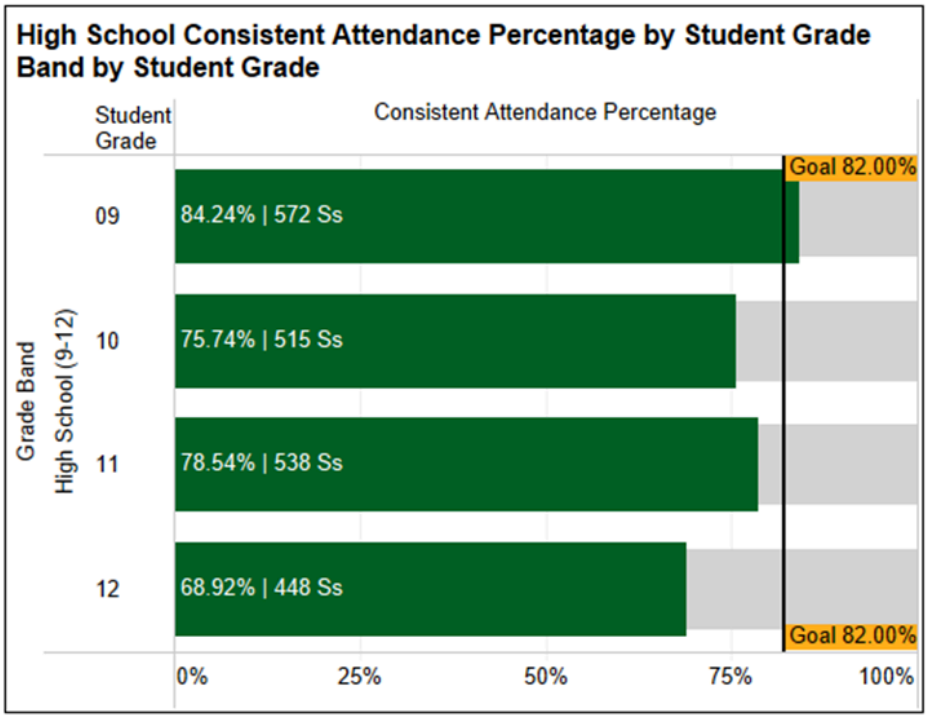
*This method provides a more precise measure of engagement in each instructional setting and accounts for the complexity of individualized secondary schedules.

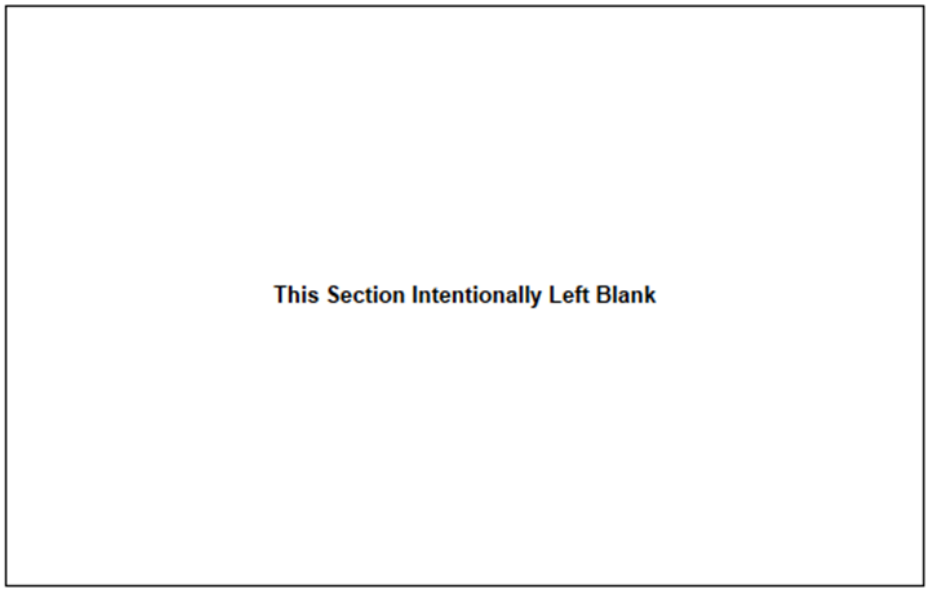
2025-2027 Goals

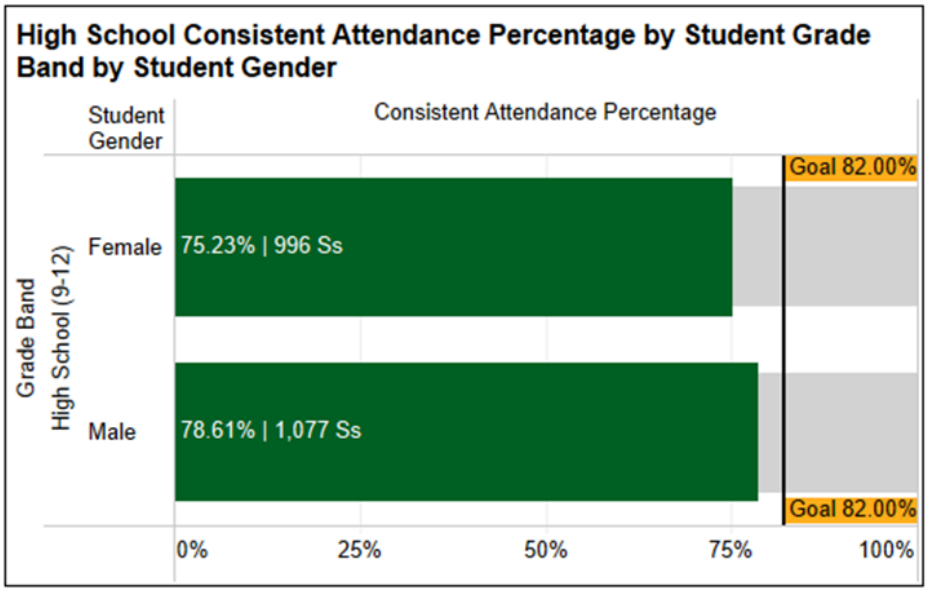
By Spring 2027, Edina High School will increase the percentage of students who consistently attend school 90% of the time from 76.95% in 2025 to 82%.

High School Consistent Attendance Charts and Graphs







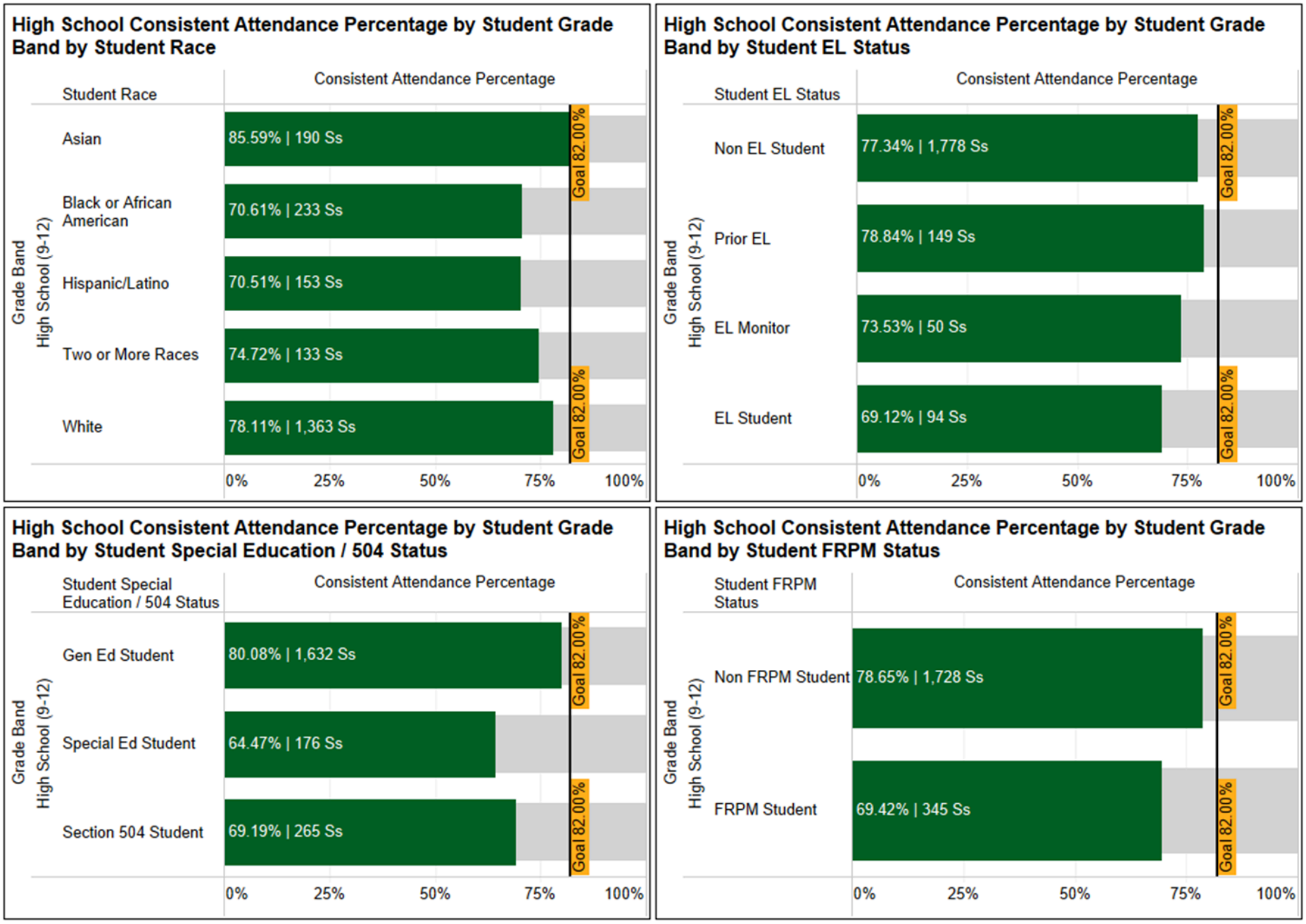


Consistent Attendance Status

Consistently In Attendance Not Consistently In Attendance

Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

High School Consistent Attendance Charts and Graphs Cont.



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Appendix

Appendix A: Glossary

Universal Screener: A brief, standardized assessment that is administered to all students to evaluate the efficacy of core programming and to identify those students who may be at risk for poor learning or social, emotional, and behavioral outcomes.

FASTBridge: A universal screener that identifies each students' academic performance level using risk benchmarks and national norms, provides growth rates and growth norms to assess progress toward end of year goals, and indicates the concepts and skills that are above, below, and within the students instructional range (also provides some diagnostic information). FASTBridge data also offers proven recommendations for response to the students needs specifically in literacy, and the ability to gather data in the format of progress monitoring how students are responding (growing or not) to the proven recommendations.
It is also important to note that the READ Act requires mandatory screening of every child in kindergarten, first, second, and third grade, including multilingual learners and students receiving special education services, using a screening tool approved by the Department of Education. Edina is using FASTBridge for this screening. It is completed three times per year to measure foundational reading skills, including phonemic awareness, phonics, decoding, fluency, oral language. A specific subset of the FASTBridge assessment suite screens for characteristics of dyslexia.

Capti ReadBasix: The Minnesota READ Act requires students in grades 4 and above, who are not reading at grade level, to be assessed for reading difficulties, including characteristics of dyslexia, using a tool approved by the Department of Education. This requirement includes multilingual learners and students receiving special education services. Capti is the approved diagnostic tool based on the Science of Reading framework. It screens, diagnoses, and monitors foundational reading skills in adolescents. Edina winter of 2025 Edina will utilize this assessment and collaborate on the response plans to support student results.

Proficiency: Meeting a defined benchmark on an assessment that places a student in a category of low risk of not meeting expectations or demonstrates that student has met benchmarks for standards. Statisticians determine proficiency of an assessment using measurement systems that align assessment research.

Growth: The rate of learning improvement from one assessment window to the next. This is generally norm referenced and dependent upon a national distribution of scores.

Typical Growth: Growth that is between the 40th and 75th percentile. This means that the student is growing at a rate that is average to moderately above average.

Aggressive Growth: Growth that is measured at or above the 75th percentile or growing faster than 75% of other test takers. (Fastbridge assessments)

Talent Development: Talent Development encompasses all of the classes, support structures, and instruction that are designed to identify a child's strengths early on in their education, so they can turn

their abilities and interests into high levels of achievement. In this report Accelerated and Advanced classes are the focus. These are classes that a select group of students take.

Multilingual Learner: A student whose home language is a language other than English and who is working towards meeting proficiency in listening, speaking, reading and writing in English.

Statewide Longitudinal Education Data System (SLEDS): Minnesota Statewide Longitudinal Education Data System (SLEDS) matches student data from pre-kindergarten through completion of post-secondary education and into the workforce.

Panorama: Resource to help educators understand student, teacher, and staff perceptions of Social and Emotional Learning skills. This measurement of mindsets, behaviors, and attitudes can be strongly related to success in school and beyond the classroom. Panorama also provides support and tools to respond to the measurements collected. For example the Panorama Playbook is a professional learning library with hundreds of instructional resources and interventions.

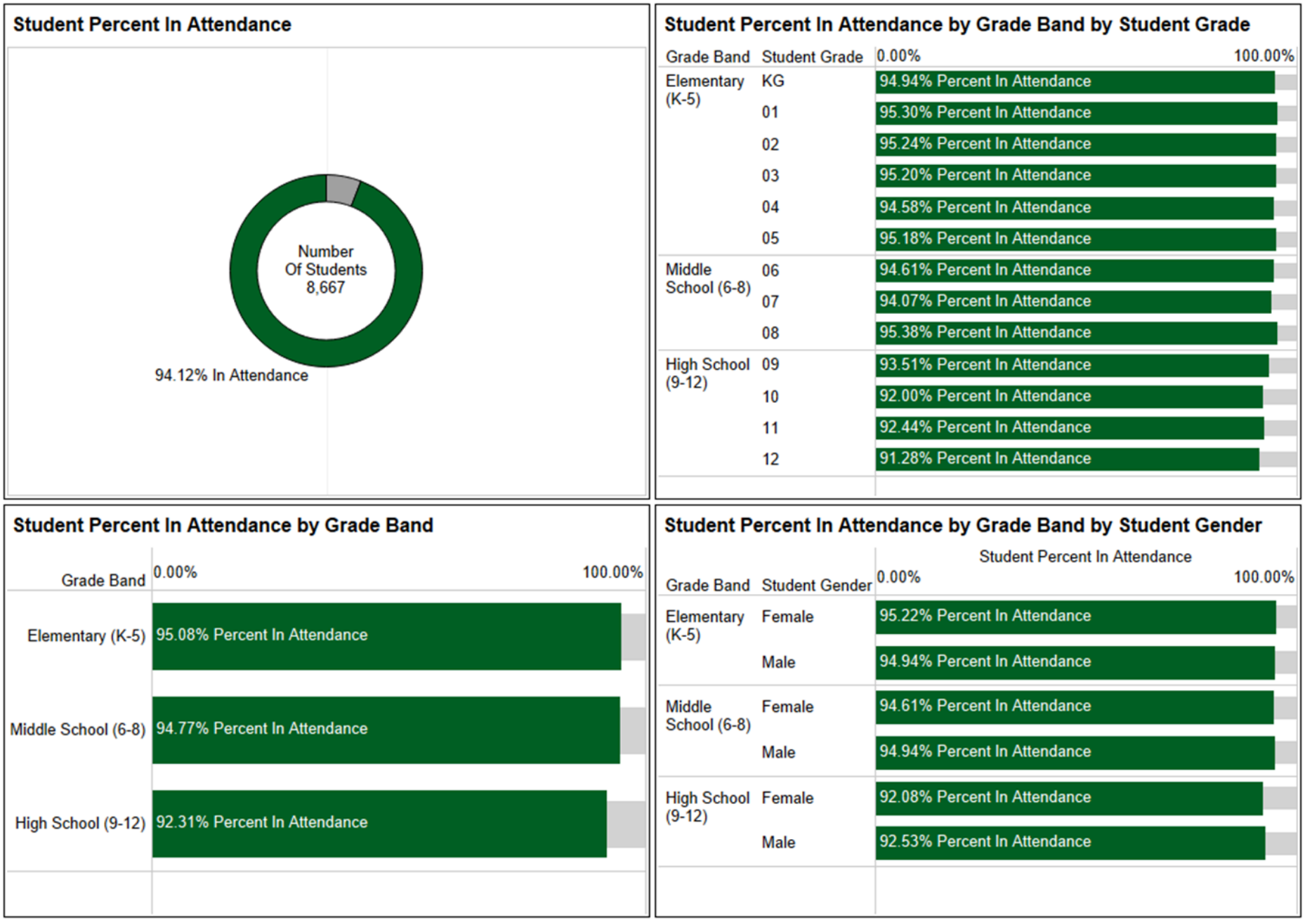
Professional Learning Community (PLC): "An ongoing process in which educators work collaboratively in recurring cycles of collective inquiry and action research to achieve better results for the students they serve." (DuFour, DuFour, & Eaker, 2002)

LETRS: (Language Essentials for Teachers of Reading and Spelling): A training course developed by Louisa Moats and Carol Tolman, both literacy experts and consultants in the Science of Reading/Structured Literacy. LETRS instructs teachers in what literacy skills need to be taught, why, and how to teach them in an explicit, systematic and direct way in alignment with the Science of Reading/Structured Literacy. LETRS professional development takes 144 hours on average to complete and guides learners in both whole group and independent learning sessions to deepen structured literacy knowledge in all 5 pillars of reading: Phonemic awareness, phonics, fluency, vocabulary, and comprehension.

A.S.P.I.R.E.: Based on the science of reading/structured literacy, Aspire is a professional learning solution designed to meet the needs of all educators teaching students in grades 4–8. Aspire trains all educators to weave literacy skills and strategies into their instruction so they can support learners to read, comprehend, and articulate their ideas across various subjects. It is a flexible, self-paced, digital solution that empowers all educators to accelerate literacy skills among students in grades 4-8.

IXL: Online personalized learning platform. Edina systematically uses IXL in math in elementary and middle school as a diagnostic assessment and a tool to respond to diagnostic information with individualized instructional matches.

Appendix B: K-12 Attendance Charts and Graphs



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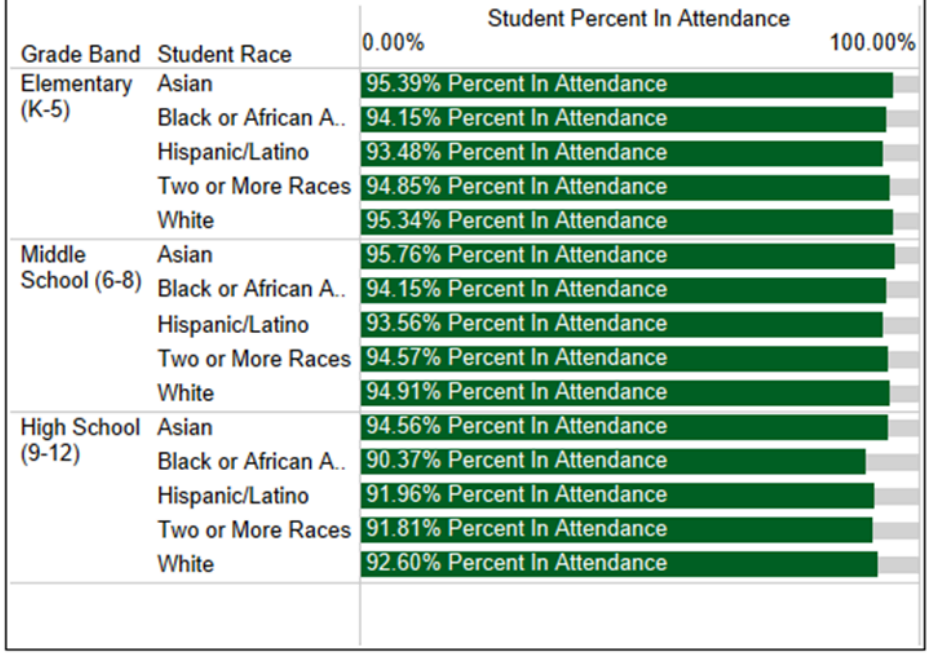
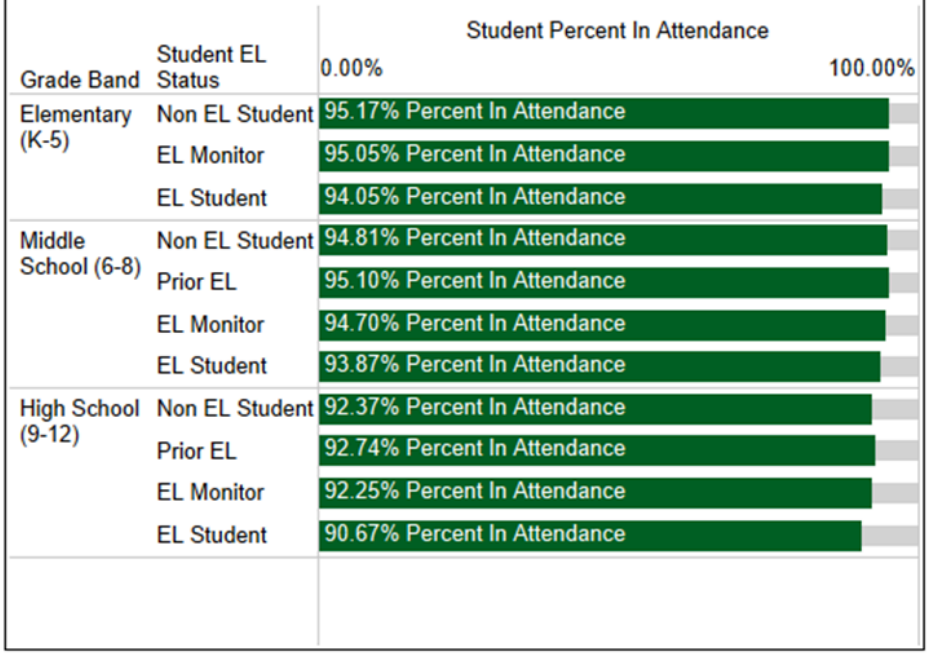
Appendix B: K-12 Attendance Charts and Graphs Cont.

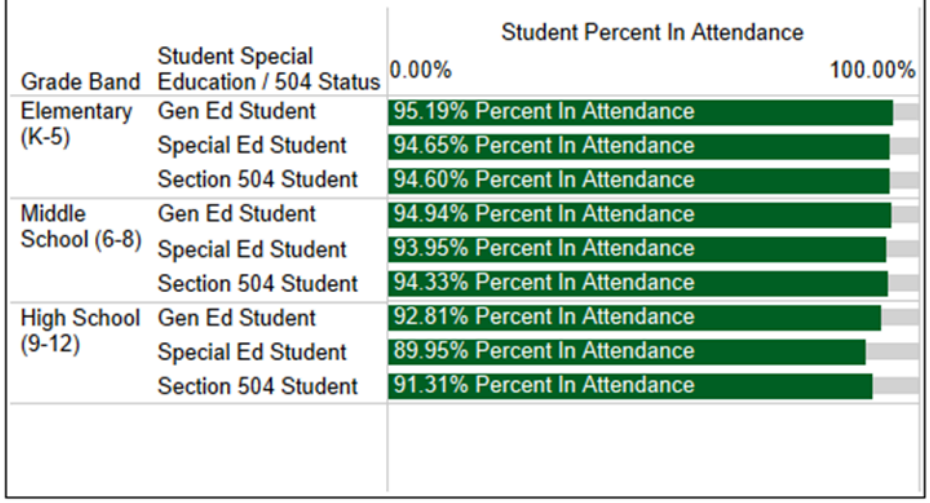
Student Percent In Attendance by Grade Band by Student Race



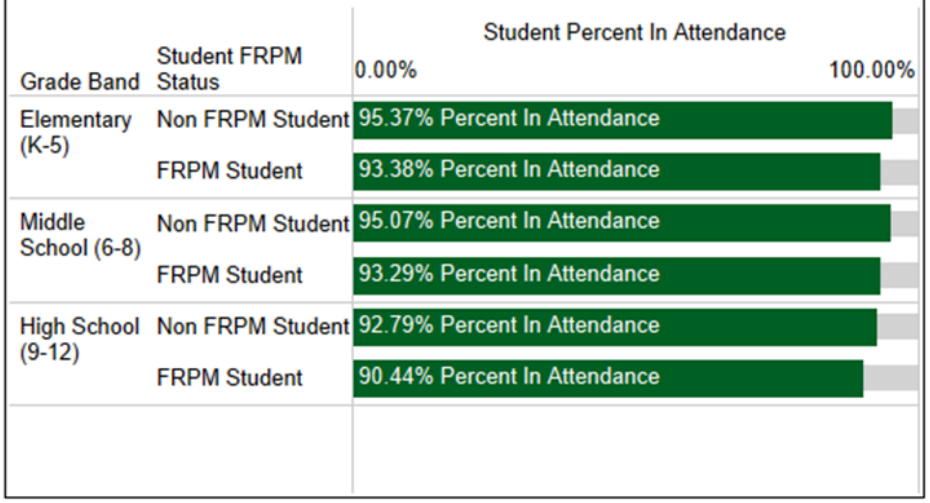
Student Percent In Attendance by Grade Band by Student EL Status



Student Percent In Attendance by Grade Band by Student Special Education / 504 Status



Student Percent In Attendance by Grade Band by Student FRPM Status



Measure Names
Percent In Attendance
Percent Absent

Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Appendix C: Demographic Summary

Demographic Summary by Grade Band by Student Race

Grade Band	Student Race	
Elementary (K-5)	Asian	7.72%
	Black or African American	7.14%
	Hispanic/Latino	7.67%
	Two or More Races	8.29%
	White	69.18%
	Total	100.00%
Middle School (6-8)	Asian	7.32%
	Black or African American	8.16%
	Hispanic/Latino	8.07%
	Two or More Races	6.38%
	White	70.06%
	Total	100.00%
High School (9-12)	Asian	8.06%
	Black or African American	14.15%
	Hispanic/Latino	7.92%
	Two or More Races	6.52%
	White	63.35%
	Total	100.00%

Demographic Summary by Grade Band by Student Grade

Grade Band	Student Grade	
Elementary (K-5)	KG	15.19%
	01	15.90%
	02	16.89%
	03	17.52%
	04	17.34%
	05	17.15%
	Total	100.00%
Middle School (6-8)	06	33.02%
	07	32.82%
	08	34.16%
	Total	100.00%
High School (9-12)	09	24.97%
	10	25.30%
	11	25.51%
	12	24.22%
	Total	100.00%

Demographic Summary by Grade Band by Student Special Educatoin / 504 Status

Grade Band	Student SPED / 504 Student Status	
Elementary (K-5)	Gen Ed Student	79.08%
	Special Ed Student	17.23%
	Section 504 Student	3.69%
	Total	100.00%
Middle School (6-8)	Gen Ed Student	79.17%
	Special Ed Student	13.08%
	Section 504 Student	7.75%
	Total	100.00%
High School (9-12)	Gen Ed Student	75.89%
	Special Ed Student	10.09%
	Section 504 Student	14.03%
	Total	100.00%

Demographic Summary by Grade Band by Student Gender

Grade Band	Student Gender	
Elementary (K-5)	Female	47.88%
	Male	52.12%
	Total	100.00%
Middle School (6-8)	Female	49.90%
	Male	50.10%
	Total	100.00%
High School (9-12)	Female	49.09%
	Male	50.91%
	Total	100.00%

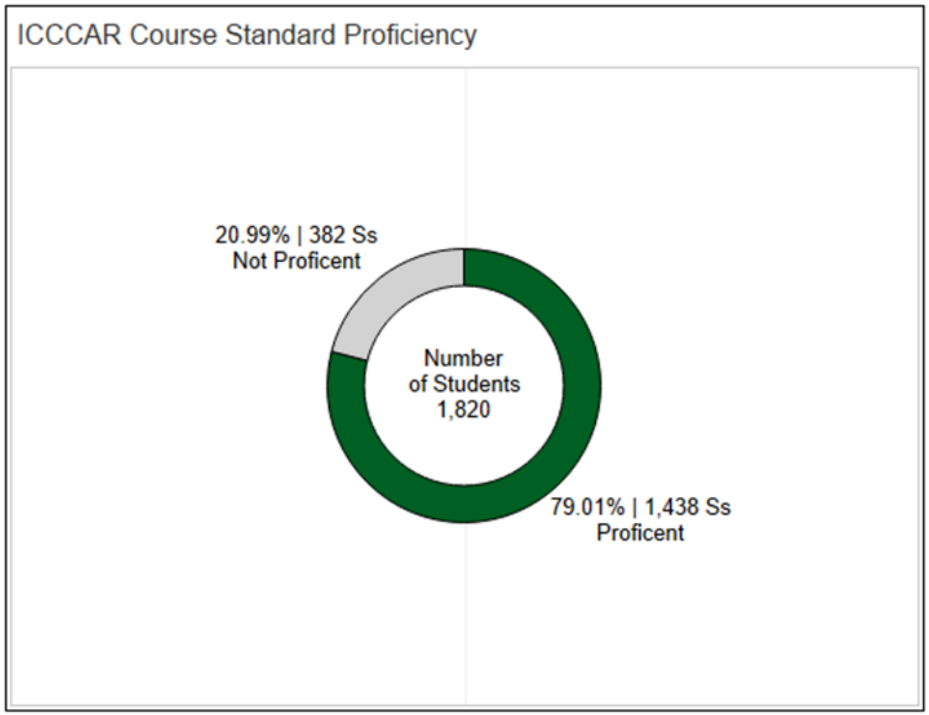
Demographic Summary by Grade Band by Student FRPM Status

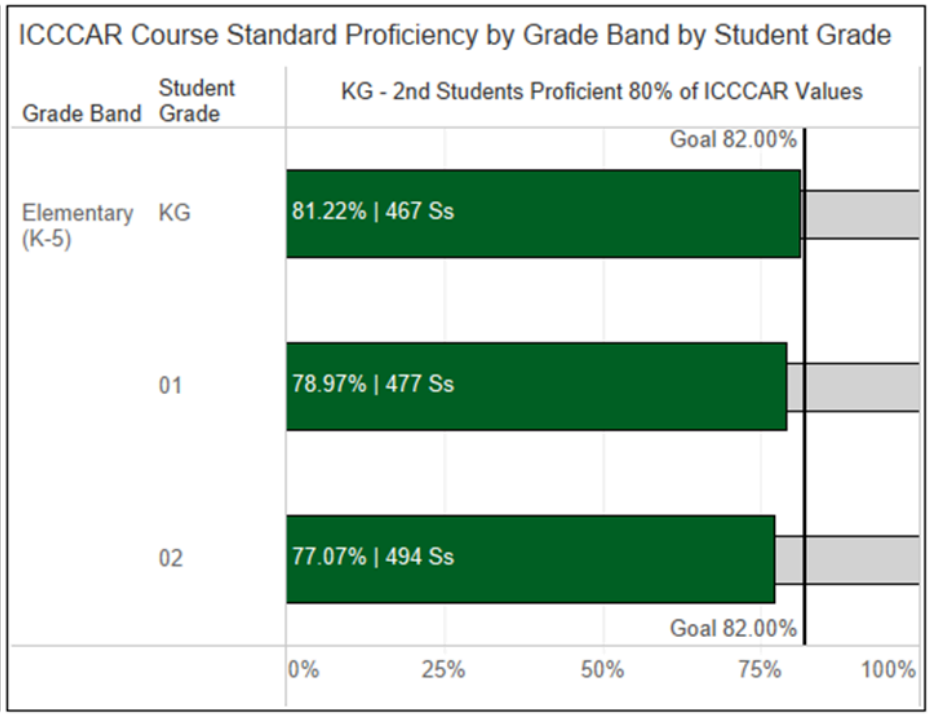
Grade Band	Student FRPM Status	
Elementary (K-5)	Non FRPM Student	85.20%
	FRPM Student	14.80%
	Total	100.00%
Middle School (6-8)	Non FRPM Student	82.38%
	FRPM Student	17.62%
	Total	100.00%
High School (9-12)	Non FRPM Student	80.04%
	FRPM Student	19.96%
	Total	100.00%

Demographic Summary by Grade Band by Student EL Status

Grade Band	Student EL Status	
Elementary (K-5)	Non EL Student	89.31%
	EL Monitor	2.60%
	EL Student	8.09%
	Total	100.00%
Middle School (6-8)	Non EL Student	86.97%
	Prior EL	2.72%
	EL Monitor	5.65%
	EL Student	4.66%
	Total	100.00%
High School (9-12)	Non EL Student	84.89%
	Prior EL	7.23%
	EL Monitor	2.69%
	EL Student	5.19%
	Total	100.00%

Appendix D: K-2 ICCCAR Standard Proficiency Charts and Graphs





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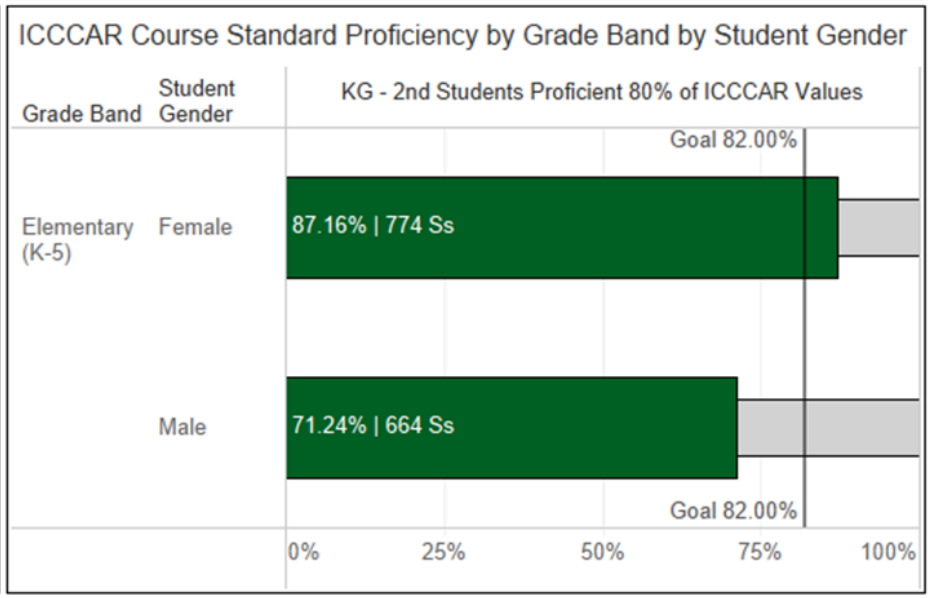
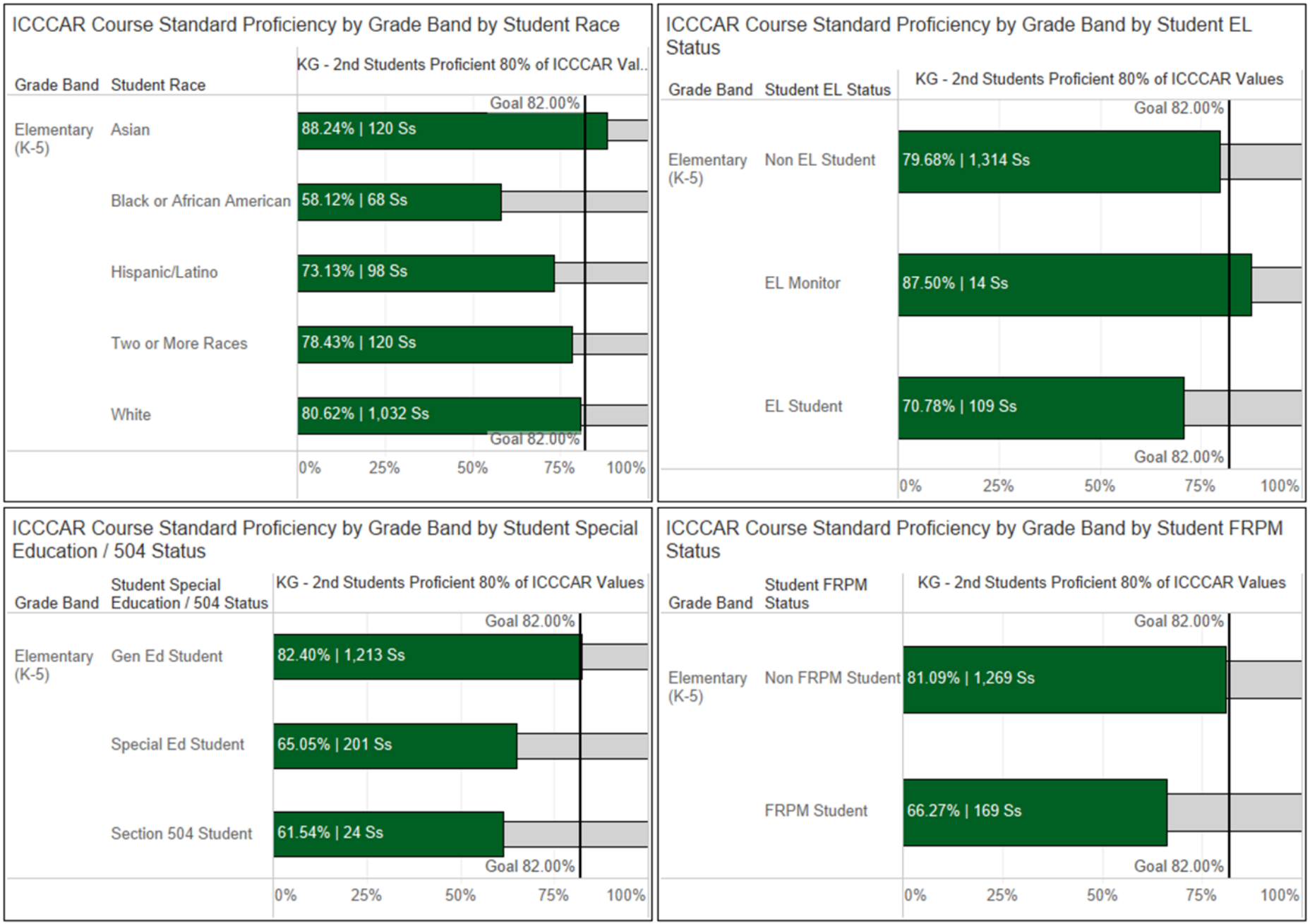


ICCCAR Proficency Status
Proficent Not Proficent

Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Appendix D: K-2 ICCCAR Standard Proficiency Charts and Graphs Cont.



Student demographic groups where the enrolled number of students is less than 20 have been excluded due to the small number making students identifiable.

Appendix E: Career/College Ready Research

The following national studies and frameworks represent some of the most widely recognized research on college and career readiness. Together, they highlight the importance of rigorous coursework, benchmark assessments, and key skill areas as strong predictors of post-secondary success.

Sources

- Adelman, C. (2006). *The Toolbox Revisited: Paths to degree completion from high school through college.* U.S. Department of Education.
  → Completing advanced math courses (beyond Algebra II) is the strongest curriculum factor predicting college completion.
- ACT. (2023). *The Condition of College & Career Readiness 2023.* ACT, Inc.
  → College readiness benchmarks in English, math, reading, and science align with first-year college success.
  National Center for Education Statistics. (2017). *High school course-taking and college readiness: 2017 update.* U.S. Department of Education.
  → Rigorous course sequences in math, science, and English increase college enrollment and persistence.
  Partnership for 21st Century Learning. (2019). *Framework for 21st century learning.* Battelle for Kids.
  → Identifies critical thinking, communication, collaboration, and global awareness as essential readiness skills.

Together the following research highlights how these opportunities extend readiness, promote equity of access, and celebrate student distinction within our community.

Sources

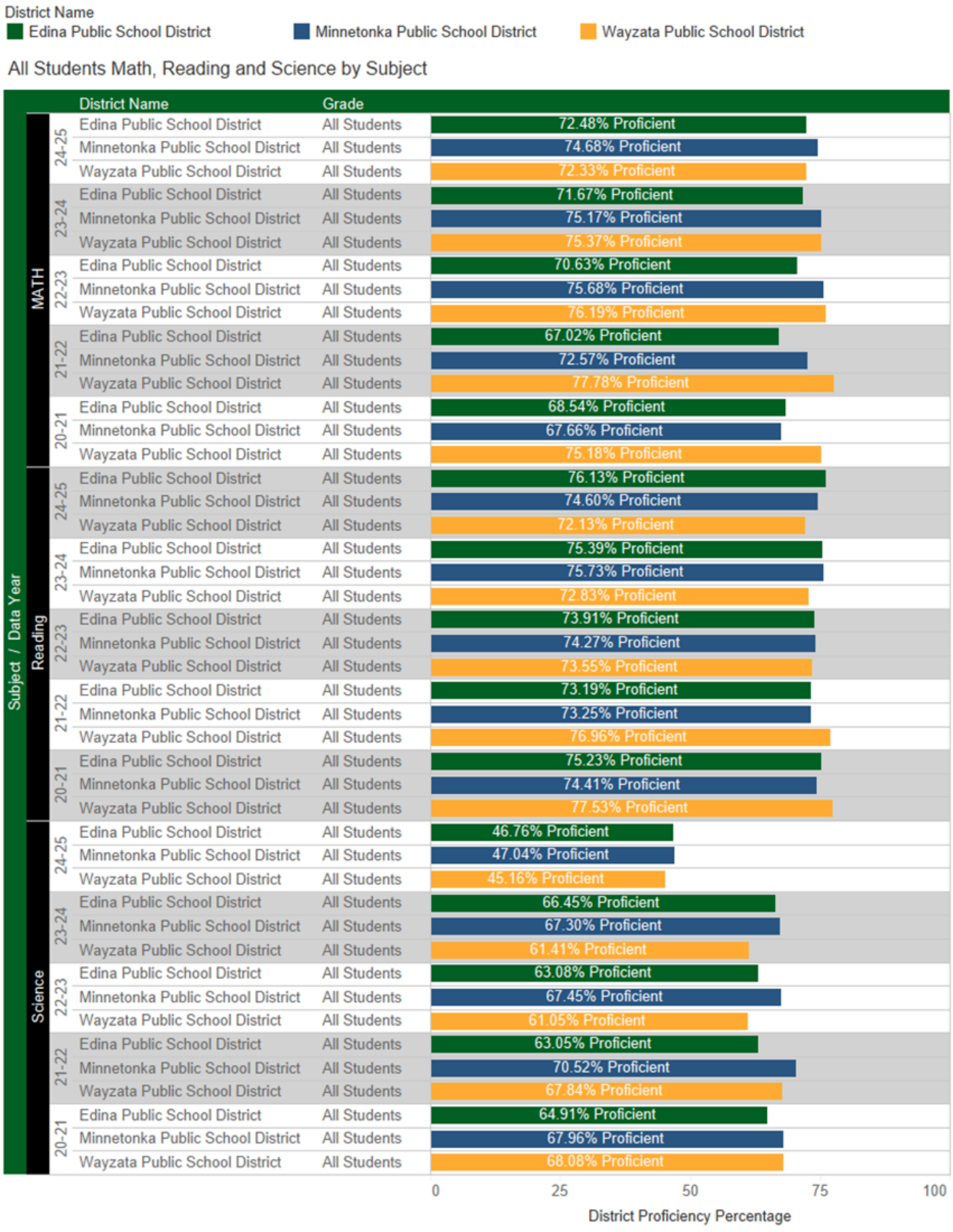
- An, B. P. (2013). *The impact of dual enrollment on college degree attainment.* Educational Evaluation and Policy Analysis.
  → Dual enrollment significantly increases college enrollment and degree attainment, especially for underrepresented students.
- Advance CTE & Association for Career and Technical Education. (2018). *Work-based learning in high school: Findings from a national survey.* **
  → Work-based learning (e.g., internships) builds career readiness, applied skills, and student engagement.
- National Merit Scholarship Corporation. (2022). *Annual Report.* **
  → National Merit recognition highlights high academic achievement and expands opportunities for selective college admissions and scholarships.

Appendix F: Program Included in Edina High School and Edina Community Education Data

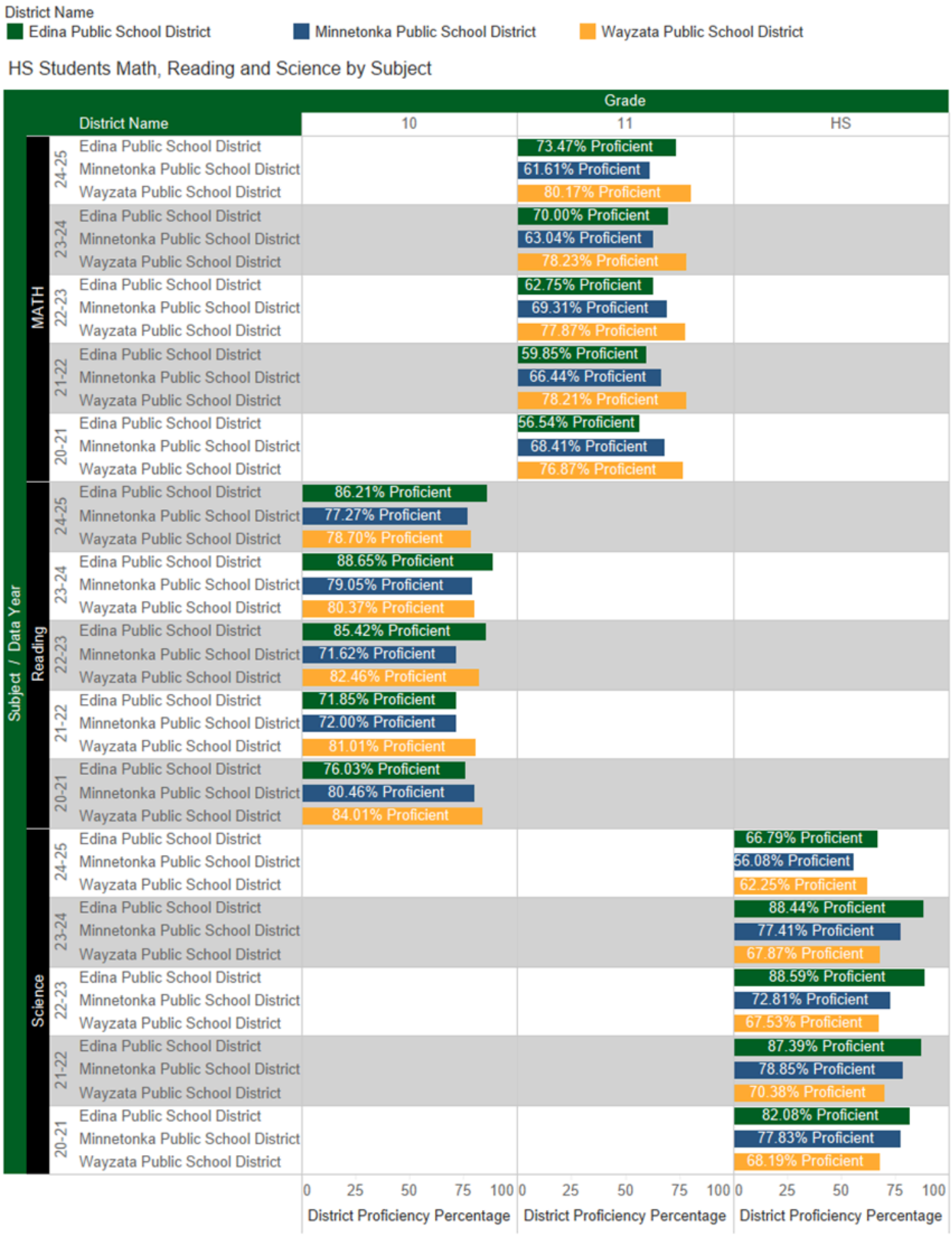
- Advanced Archery: Gr. 5-12,
- Alpine Ski - Boys,
- Alpine Ski - Girls,
- Archery 101: Gr. 5-12,
- Architecture, Construction, Engineering (ACE) club,
- Art Club,
- Badminton Club (Valley View): Gr. 6-8,
- Badminton Club: South View Gr. 6-8,
- Badminton Club: Valley View Gr. 6-8,
- Badminton,
- Baseball,
- Basketball - Boys,
- Basketball - Girls,
- Basketball Club (Valley View): Gr. 6-8,
- Black Student Union,
- Business Club,
- Ceramics Club,
- Cheer Tryouts 2025-26,
- Cheerleading,
- Chess Club: South View Gr. 6-8,
- Chess Club: Valley View Gr. 6-8,
- Chinese Club,
- Civics Club,
- Club Archery: Gr. 5-12,
- Coed Afterschool Basketball Club: SVMS & VVMS Gr. 6-8,
- Competition Dance,
- Competitive Diving Mondays Apr-May,
- Competitive Diving Mondays Jan-Mar,
- Competitive Diving Mondays,
- Competitive Diving Thursdays Apr-May,
- Competitive Diving Wednesdays Apr-May,
- Competitive Diving Wednesdays Jan-Mar,
- Criminal Justice Club,
- Cross Country - Boys,
- Cross Country - Girls,
- Cross Country Running Club: South View & Valley View: Gr. 6,
- Crumbl Club,
- Debate,
- DECA,
- Donation Club,
- Driver's Ed: Classroom & Behind-the-Wheel: Gr. 9-12,
- Dungeon Adventures: South View Gr. 6-8,
- Dungeon Adventures: Valley View Gr. 6-8,
- Dungeons & Dragons Club,
- Dungeons Adventures Gr. 6-8 (South View),
- Dungeons Adventures Gr. 6-8 (Valley View),
- E - Sports,
- Edina Gymnastics Session I: Ages 8-16,
- Edina Junior High Competition Cheer Team: Gr. 6-9,
- Edina Winter Open Chess Tournament Gr. 1-12,
- Edina Women in STEM,
- EHS Film Club,
- EHS Thespian Club,
- Etiquette, Manners, Social Skills, Oh My!: Gr 1-6,
- FAST- Functional Athletic Speed Training: Gr. 6-8,
- FAST-Functional Athletic Speed Training Session I: Valley View Gr. 6-8,
- Fishing,
- Football,
- Game Club,
- GiGi's Playhouse Down Syndrome Achievement Center Volunteer Club,
- Girls Book Club,
- Girls Workout Club,
- Golf - Boys,
- Golf - Girls,
- Gymnastics,
- Hip Hop Dance,
- Hockey - Boys,
- Hockey - Girls,
- Hockey Cheer Tryouts,
- Hornettes,
- HOSA,
- In Person: Morning Math Team: South View: Gr. 6-8,
- In Person: Morning Math Team: Valley View: Gr. 6-8,
- Intermediate Diving Wednesdays Apr-May,
- Intermediate Diving Wednesdays,
- Investments Club,
- Jazz Band,
- Jewish Student Union (JSU),
- Knowledge Bowl,
- Kung Fu – Wu Shu for Self-Defense and Fitness: 3rd Purple - Black Belt: Ages 5 - Adult,
- Kung Fu – Wu Shu for Self-Defense and Fitness: Green – 2nd Purple Belt: Ages 5 - Adult,
- Kung Fu – Wu Shu for Self-Defense and Fitness: Instruments & Sparring: Ages 8 - Adult,
- Kung Fu- Wu Shu for Self-Defense and Fitness: 3rd Purple - Black Belt: Ages 5 - Adult,
- Kung Fu- Wu Shu for Self-Defense and Fitness: White - Orange Belt: Ages 5 - Adult,
- Lacrosse - Boys,
- Lacrosse - Girls,
- Learn to Dive Mondays,
- Letters for Aurora,
- Letters of Love,
- Level I/Pre-Teen Ballet,
- Level I/Pre-Teen Ballet: Ages 8-13yrs,
- Math Team,
- Middle School Dance Club: South View & Valley View Gr. 6,
- Mikkonen Music - Spring Piano, Guitar & Ukulele Lessons: Pick Your Number,
- Mock Trial,
- Model UN,
- Non-School Day Career Exploration: Arts and

Tourism,
- Non-School Day: Career Explorations Gr. 6-8: Government,
- Non-School Day: Career Explorations Gr. 7-8 Environmental Science,
- Nordic Ski - Boys,
- Nordic Ski - Girls,
- One Act,
- Online Stock Market, Personal Finance, & Business Club: Gr. 6-12,
- Origami Club,
- Our Minds Matter,
- Pokemon Kanto Journey 1: Normandale Gr. 1-8,
- Political Science Club,
- Private Voice or Piano Lessons: Ages 7+,
- Project Blush,
- Queer Student Union (Formerly: Gender & Sexuality Alliance),
- Quiz Bowl,
- ROBOTICS- FIRST ROBOTICS COMP. (FRC),
- ROBOTICS- FIRST TECH CHALLENGE (FTC),
- Soccer - Boys,
- Soccer - Girls,
- Softball,
- South Asian Society,
- South View Chess Club Gr. 6-8,
- South View Middle School Boys Track & Field: Gr. 6-8,
- South View Middle School Girls Track & Field: Gr. 6-8,
- South View Middle School Wrestling Team: Gr. 6-8,
- Speech,
- Spike Ball Club,
- Spring Chess Tournament: Gr. K-12,
- Strategy Game Club Gr. 6-8 (SouthView),
- Strategy Game Club Gr. 6-8 (Valley View),
- Strategy Game Club: South View Gr 6-8,
- Strategy Game Club: Valley View Gr 6-8,
- Swim & Dive - Boys,
- Swim & Dive - Girls,
- Synchro Swim,
- Team Manager - Spring,
- Team Manager,
- Technovation Girls,
- Teens For A Greener Tomorrow,
- Tennis - Boys,
- Tennis - Girls,
- Theater,
- Track & Field - Boys,
- Track & Field - Girls,
- Valley View Middle School Boys Track & Field: Gr. 6-8,
- Valley View Middle School Girls Track & Field: Gr. 6-8,
- Valley View Middle School Wrestling Team: Gr. 6-8,
- Volleyball Youth Fall League: Gr. 1-6,
- Volleyball,
- World Quest,
- Wrestling,

Appendix G: District Wide MCA Assessment Performance District Comparison



Appendix H: High School MCA Assessment Performance District Comparison



VIII.E. Proposed 2025-2027 Education Minnesota/Edina Collective Bargaining Agreement

Speaker(s): Sonya Sailer, Executive Director of Human Resources; and Mert Woodard, Director of Finance and Operations

Edina Public Schools

DEFINING EXCELLENCE

Board Meeting Date: 12/8/2025

Title: Proposed 2025-2027 Education Minnesota/Edina Collective Bargaining Agreement

Type: Action

Presenter(s): Sonya Sailer, Executive 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, 2025 through June 30, 2027. 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. Financial highlights of the proposed agreement include:

1. Step advancement for eligible teachers in both years of the agreement;
2. Consolidation of the first two steps of the salary schedule to strengthen the School District's starting salary and improve recruitment of new teachers;
3. A 3% increase to the salary schedule in both years of the agreement;
4. Retroactive application of the proposed salary schedule to the beginning of the contract term;
5. Increase the School District's health insurance contribution by 10% on January 1, 2026, with an additional 6.3% increase on January 1, 2027; and
6. A 2% increase to the School District's contribution towards dental insurance as of January 1, 2027.

The two-year total package for this proposed agreement is $172,082,905, which represents an increase of $14,007,916. Using the Minnesota School Board Association's costing formula, the two-year percentage increase is 8.86%. This amount is within the School Board's financial parameters for this collective bargaining agreement and Superintendent Bittman supports the recommendation.

Recommendation: Approve the proposed 2025-2027 EM/E collective bargaining agreement.

Attachment(s):

1. DRAFT underlined/strikethrough version of the proposed 2025-2027 EM/E agreement.
2. Final clean copy of the proposed 2025-2027 EM/E agreement.

DEFINING EXCELLENCE

MASTER AGREEMENT

INDEPENDENT SCHOOL DISTRICT NO. 273

EDINA, MINNESOTA

AND

EDUCATION MINNESOTA/EDINA

JULY 1, 2025 THROUGH JUNE 30, 2027

Education Minnesota
Edina

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ARTICLE I: 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-five (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 forty-eight (48) hours in advance of the date for intended use of the Union leave. The cost of substitutes for eighteen (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) based on the average salary and benefits of the teachers' bargaining unit for that school year. 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 ~~A~~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. ~~t~~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 sixty (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 expenses 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.

ARTICLE II: 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~~3~~5, and until June 30, 2025~~5~~7. 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~~5~~7.

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~~ at least 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~~ meets 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.

2.09 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:

1. Teachers hired before October 1, 2023, are eligible for a District match of up to two percent (2%) of their basic salary toward an approved tax-sheltered annuity.

2. Teachers hired on or after October 1, 2023, are eligible for a District match toward an approved tax-sheltered annuity in accordance with the schedule shown below:

Years of Service	**District Match to Teacher Contribution**
1-7	2% of Basic Salary
8-15	3% of Basic Salary
16+	4% of Basic Salary

~~**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 II ~~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 30th 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 20th 1st yr	1/3 of 403(b) payment
July 20th 2nd yr	1/3 of 403(b) payment

July 20th 3rd 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~~ 750 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 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	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 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.

ARTICLE III: 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 –~~ Emergency Sick Leave ~~Pool~~ Bank (ESLB)

Purpose

1. The purpose of the emergency sick leave bank (ESLB) ~~pool~~ is to support teachers who have exhausted all paid leave ~~their basic leave bank~~ and are themselves or have an immediate family member in need of medical attention.
2. The ESLB ~~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 ESLB ~~sick leave pool~~ is administered by the EM/E President and one (1) nonvoting 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 ESLB ~~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 ESLB ~~sick leave~~ requests will be granted based on the eligibility criteria noted below.

Employee Eligibility

1. The teacher must be a member of the ESLB ~~sick leave pool~~ to make a request of the ESLB ~~sick leave pool~~.
2. The ESLB ~~sick leave pool~~ is available for use by teachers who have exhausted all paid leave ~~their basic leave bank~~ and are themselves or have an immediate family member experiencing a medical emergency.
3. The teacher must have exhausted all the teacher's paid leave ~~basic leave allocation~~.
4. 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.
5. The teacher may apply for leave from the ESLB ~~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 that results in a substantial loss of income.
6. A "prolonged absence from work" is defined as absence from duty without available paid leave for at least twenty-four (24) work hours for a full-time teacher. For a part-time teacher, the period of absence without paid leave is prorated.
7. 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.
8. Teachers receiving workers' compensation are not eligible to draw from the ESLB ~~sick leave pool~~.
9. Sick leave days from the ESLB ~~sick leave pool~~ may be drawn only for designated teacher calendar duty days.
10. Benefits from the ESLB ~~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.
11. A teacher cannot exceed the career maximum of one hundred ninety-five (195) days of ESLB ~~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 ESLB ~~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 teacher may donate up to one-half of the annual leave they would accrue during the school year.
3. A retiring teacher who is projected to have paid leave that otherwise would be subject to forfeiture at the end of the school year may donate the lesser of: 1) one-half of the amount of paid leave they would be entitled to accrue during the school year in which the donation is made; or 2) the number of hours remaining in the school year (as of the date of the donation) for which they are scheduled to work and receive pay.
4. A leave drive will occur annually in September.
5. Should the number of days in the ESLB ~~sick leave pool~~ at the end of December be less than five hundred (500) days, the ESLB ~~sick leave pool~~ committee will decide whether a leave drive will occur, or each member of the bank ~~pool~~ would be required to donate one (1) day to remain in the bank ~~pool~~.

Membership

1. Teachers are eligible to be a member of the EM/E ESLB ~~sick leave pool~~.
2. To become a member of the EM/E ESLB ~~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 ESLB ~~sick leave pool~~ enrollment form to join the ESLB ~~sick leave pool~~.
4. New teachers to the District are automatically enrolled in the ESLB ~~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 ESLB ~~sick leave pool~~, may elect to become a member during a period of an ESLB ~~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 ESLB ~~sick leave pool~~ membership in the ESLB ~~sick leave pool~~ must be made to the ESLB ~~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 ESLB ~~sick leave pool~~, teachers who have accessed the ESLB ~~sick leave pool~~ must remain members of the ESLB ~~sick leave pool~~ for the duration of their career in the District.

Other Provisions

1. All days donated to the ESLB ~~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.

In any school year in which a teacher does not use all four (4) personal leave days and has at least one (1) full day of basic leave available at the end of the year, the teacher may use up to (5) days of their basic leave allowance for personal leave in the following school year. At no time may a teacher accrue or use more than five (5) personal leave days in a single school year.

If an emergency closure occurs during a teacher's approved personal leave absence, the leave will be reversed and the time restored to the teacher's accrued basic leave balance. However, this reversal will not apply if the District implements e-Learning for that day and the teacher does not fulfill all required job duties.

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 fourteen (14) ~~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 and respond to such requests no later than fourteen (14) days before the holiday. 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~~ ESLB ~~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.
   No more than ten (10) percent of licensed staff in an individual building may use compensatory time on any given day.
3. 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.
4. 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.
5. Compensatory usage requests must be made at least three (3) days in advance.
6. No compensatory days may be taken after May 15.
7. There is no carryover of compensatory days from one year to the next.
8. Compensatory day usage is limited to two (2) days per year unless additional time is granted by the appropriate supervisor.
9. Appropriate uses of compensatory days are subject to annual review.

3.02.2 Approved Ways to ~~Uses for~~ Earn 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 September 15 ~~October 1~~ and May 1 ~~15~~. Outside of these dates, workload relief days may be approved at the discretion of the site administrator.
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 (1-3/4) 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.

3.05.2 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~~ their 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~~ their present function rather than to provide mobility from one field to another. For example, a teacher working toward an advanced degree in ~~his/her~~ their 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~~ they 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 (4) 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 position~~s~~ 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 position 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.

ARTICLE IV: 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~~ Article. 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 (as defined in section 4.01) 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 ~~&~~ 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 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 (as defined in section 4.01) 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 (as defined in section 4.01) 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 (as defined in section 4.01) 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 continues through the end of the disability, or until age seventy (70), whichever comes first.

4.04 Hospitalization-Medical Insurance

Each full-time teacher (as defined in section 4.01) 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 01/01/25	Effective 01/01/26	Effective 01/01/27
Single	$717.65	$789.42	$839.15
Single + One	$1,176.09	$1,293.70	$1,375.20
Family	$1,555.27	$1710.80	$1,818.58

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 (as defined in section 4.01) 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 01/01/25	Effective 01/01/26	Effective 01/01/27
Single + One	$1,893.74	$2,083.11	$2,214.35
Family	$2,268.64	$2,495.50	$2,652.72

4.05 Dental Insurance

The District provides a dental insurance program for full-time (as defined in section 4.01) 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 01/01/25	Effective 01/01/27
Monthly District Contribution	$65.33	$66.64

If two full-time (as defined in section 4.01) 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 01/01/25	Effective 01/01/27
Monthly District Contribution	$125.32	$127.83

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.

ARTICLE V: 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 1and 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 hours 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~~ 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.

ARTICLE VI: 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 (5) 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.

ARTICLE VII: 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 include~~s~~ 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 extra duty 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. 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. 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~~ 2025-2026 and ~~2024-2025~~ 2026-2027 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~~ 2025-2026 and ~~2024-2025~~ 2026-2027school years.

7.05 Extracurricular Study Committee

An Extracurricular Study Committee is established. The committee consists of twelve (12) 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~~ or 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.

ARTICLE VIII: 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 VIII ~~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~~	2025-2027
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 and Conference 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 I ~~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 IX ~~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.

ARTICLE IX: 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 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.

ARTICLE X: 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 Article ~~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 X ~~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 I ~~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 IX ~~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.

ARTICLE XI: 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 District~~s~~, 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.

ARTICLE XII: DURATION AND RENEGOTIATION OF AGREEMENT

12.01 Term of Agreement

This Agreement is effective on July 1, ~~2023~~ 2025, and continues in full force and effect to and including June 30, ~~2025~~ 2027, 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~~ 2027.

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~~ 2025-2026 Salary Schedule

STEP	BA/BA15	BA30/BA45	MA/MA15	MA30/MA45	MA60/SPEC/PHD
1&2	$51,384	$52,402	$59,903	$64,067	$68,503
3	$53,141	$54,613	$63,195	$68,050	$72,325
4	$54,476	$56,175	$65,354	$70,586	$74,820
5	$55,777	$57,703	$67,462	$73,065	$77,261
6	$57,050	$59,196	$69,525	$75,487	$79,647
7	$58,292	$60,655	$71,541	$77,856	$81,979
8	$59,503	$62,077	$73,510	$80,171	$84,257
9	$60,683	$63,466	$75,432	$82,434	$86,480
10	$61,837	$64,822	$77,312	$84,643	$88,656
11	$62,962	$66,145	$79,146	$86,803	$90,777
12	$64,058	$67,435	$80,937	$88,912	$92,851
13	$65,126	$68,694	$82,685	$90,972	$94,871
14	$66,656	$70,437	$85,012	$93,661	$97,557
15	$68,176	$72,486	$87,709	$96,340	$100,229
16	$69,691	$74,544	$90,415	$99,005	$102,888
17	$71,196	$76,609	$93,133	$101,656	$105,530
18	$72,693	$78,573	$95,861	$104,292	$108,161
19	$73,965	$80,415	$97,969	$106,117	$110,053
20	$73,965	$80,415	$97,969	$106,117	$110,053
21	$73,965	$80,415	$97,969	$106,117	$110,053
22	$73,965	$80,415	$97,969	$106,117	$110,053
23	$73,965	$80,415	$97,969	$106,117	$110,053
24	$73,965	$80,415	$97,969	$106,117	$110,053
25	$73,965	$80,415	$105,060	$110,313	$115,566
26	$73,965	$80,415	$105,060	$110,313	$115,566
27	$73,965	$80,415	$105,060	$110,313	$115,566
28	$73,965	$80,415	$105,060	$110,313	$115,566
29	$73,965	$80,415	$105,060	$110,313	$115,566
30	$73,965	$80,415	$110,313	$115,566	$120,819

Appendix B

~~2024-2025~~ 2026-2027 Salary Schedule

STEP	BA/BA15	BA30/BA45	MA/MA15	MA30/MA45	MA60/SPEC/PHD
1&2	$52,926	$53,974	$61,700	$65,989	$70,558
3	$54,735	$56,251	$65,091	$70,092	$74,495
4	$56,110	$57,860	$67,315	$72,704	$77,065
5	$57,450	$59,434	$69,486	$75,257	$79,579
6	$58,762	$60,972	$71,611	$77,752	$82,036
7	$60,041	$62,475	$73,687	$80,192	$84,438
8	$61,288	$63,939	$75,715	$82,576	$86,785
9	$62,503	$65,370	$77,695	$84,907	$89,074
10	$63,692	$66,767	$79,631	$87,182	$91,316
11	$64,851	$68,129	$81,520	$89,407	$93,500
12	$65,980	$69,458	$83,365	$91,579	$95,637
13	$67,080	$70,755	$85,166	$93,701	$97,717
14	$68,656	$72,550	$87,562	$96,471	$100,484
15	$70,221	$74,661	$90,340	$99,230	$103,236
16	$71,782	$76,780	$93,127	$101,975	$105,975
17	$73,332	$78,907	$95,927	$104,706	$108,696
18	$74,874	$80,930	$98,737	$107,421	$111,406
19	$76,184	$82,827	$100,908	$109,301	$113,355
20	$76,184	$82,827	$100,908	$109,301	$113,355
21	$76,184	$82,827	$100,908	$109,301	$113,355
22	$76,184	$82,827	$100,908	$109,301	$113,355
23	$76,184	$82,827	$100,908	$109,301	$113,355
24	$76,184	$82,827	$100,908	$109,301	$113,355
25	$76,184	$82,827	$108,212	$113,622	$119,033
26	$76,184	$82,827	$108,212	$113,622	$119,033
27	$76,184	$82,827	$108,212	$113,622	$119,033
28	$76,184	$82,827	$108,212	$113,622	$119,033
29	$76,184	$82,827	$108,212	$113,622	$119,033
30	$76,184	$82,827	$113,622	$119,033	$124,444

Appendix C

Extracurricular Salary Schedule and Payment Procedures
~~2023-2025~~ 2025-2027

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 Schedule~~s~~ 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	2025-2026 After First Year	2025-2026 After Second Year	Point Value	1st Year	2026-2027 After First Year	2026-2027 After Second Year
Senior High Drama								
Dramatics Director	30	$5,205	$ 5,465	$ 5,685	30	$5,413	$ 5,684	$ 5,912
Musical Director	30	$5,205	$ 5,465	$ 5,685	30	$5,413	$ 5,684	$ 5,912
Set Construction	9.9	$1,735	$ 1,803	$ 1,877	9.9	$1,804	$ 1,875	$ 1,952
Theater Assistant	9.9	$1,735	$ 1,803	$ 1,877	9.9	$1,804	$ 1,875	$ 1,952
3-Act Play	16	$2,804	$ 2,918	$ 3,033	16	$2,916	$ 3,035	$ 3,154
1-Act Play	16	$2,804	$ 2,918	$ 3,033	16	$2,916	$ 3,035	$ 3,154
Senior High Drama Construction	5.3	$ 926	$ 962	$ 1,000	5.3	$ 963	$ 1,000	$ 1,040
Tech/Costumes/Props	9	$1,577	$ 1,641	$ 1,705	9	$1,640	$ 1,707	$ 1,773
Middle School Drama								
Dramatics Director	16	$2,804	$ 2,918	$ 3,033	16	$2,916	$ 3,035	$ 3,154
Musical Director	16	$2,804	$ 2,918	$ 3,033	16	$2,916	$ 3,035	$ 3,154
Set Construction	5.3	$ 926	$ 962	$ 1,000	5.3	$ 963	$ 1,000	$ 1,040
Fall Play	16	$2,804	$ 2,918	$ 3,033	16	$2,916	$ 3,035	$ 3,154
Director Variety Show	6.4	$1,122	$ 1,167	$ 1,215	6.4	$1,167	$ 1,214	$ 1,263
Variety Show Assistant	3.2	$ 562	$ 582	$ 605	3.2	$ 584	$ 606	$ 629
8 Theater Workshop	6.4	$1,122	$ 1,167	$ 1,215	6.4	$1,167	$ 1,214	$ 1,263
6/7 Theater Workshop	4.8	$ 840	$ 874	$ 913	4.8	$ 874	$ 909	$ 950
3-Act Play Set C	2.7	$ 476	$ 496	$ 514	2.7	$ 495	$ 516	$ 534
Tech/Costumes/Props	9	$1,577	$ 1,641	$ 1,705	9	$1,640	$ 1,707	$ 1,773
Class Advisors								
Senior Class	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
Junior Class	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
Sophomore Class	3.75	$ 658	$ 685	$ 710	3.75	$ 685	$ 713	$ 739
Homecoming	2.5	$ 441	$ 456	$ 473	2.5	$ 459	$ 474	$ 492
Speech Activities								
Varsity Debate	31	$5,224	$ 5,431	$ 5,648	31	$5,433	$ 5,648	$ 5,874
Junior Varsity Debate	21.7	$3,654	$ 3,802	$ 3,955	21.7	$3,800	$ 3,954	$ 4,113
Novice Debate	21.7	$3,654	$ 3,802	$ 3,955	21.7	$3,800	$ 3,954	$ 4,113
Speech Coach	31	$5,224	$ 5,431	$ 5,648	31	$5,433	$ 5,648	$ 5,874
Speech Coach Assistant	21.7	$3,654	$ 3,802	$ 3,955	21.7	$3,800	$ 3,954	$ 4,113
Clubs/Organizations Advisors								
Middle School Student Council	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
Clubs/Organizations	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
DECA	18	$3,145	$ 3,276	$ 3,410	18	$3,271	$ 3,407	$ 3,547
DECA Coffee Shop	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
E-Sports	19	$3,327	$ 3,461	$ 3,602	19	$3,460	$ 3,600	$ 3,746
HOSA	18	$3,145	$ 3,276	$ 3,410	18	$3,271	$ 3,407	$ 3,547
Math League	9	$1,577	$ 1,641	$ 1,705	9	$1,640	$ 1,707	$ 1,773
Mock Trial	15	$2,629	$ 2,733	$ 2,845	15	$2,734	$ 2,842	$ 2,959
AVID	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
Model United Nations	41	$4,784	$ 4,977	$ 5,176	41	$4,975	$ 5,177	$ 5,383
Knowledge Bowl	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
High School Robotics	41	$4,784	$ 4,977	$ 5,176	41	$4,975	$ 5,177	$ 5,383
Middle School Robotics	9	$1,577	$ 1,641	$ 1,705	9	$1,640	$ 1,707	$ 1,773
Science Olympiad	15	$2,629	$ 2,733	$ 2,845	15	$2,734	$ 2,842	$ 2,959
ASL	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
Quiz Bowl	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971

NON-ATHLETICS	Point Value	1st Year	2025-2026 After First Year	2025-2026 After Second Year	Point Value	1st Year	2026-2027 After First Year	2026-2027 After Second Year
Publications								
Senior High Newspaper	28	$4,906	$ 5,102	$ 5,306	28	$5,102	$ 5,306	$ 5,518
Middle School Newspaper	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
Senior High Yearbook	27	$4,732	$ 4,921	$ 5,117	27	$4,921	$ 5,118	$ 5,321
Middle School Yearbook	14	$2,453	$ 2,550	$ 2,652	14	$2,551	$ 2,652	$ 2,758
Middle School Publications Tech Assistant	10.5	$1,838	$ 1,914	$ 1,991	10.5	$1,911	$ 1,990	$ 2,070
Literary Magazine	25	$4,379	$ 4,552	$ 4,738	25	$4,555	$ 4,734	$ 4,928
Business Advisor Senior High Yearbook	8	$1,401	$ 1,454	$ 1,515	8	$1,457	$ 1,512	$ 1,576
Tangents	16	$2,804	$ 2,918	$ 3,033	16	$2,916	$ 3,035	$ 3,154
School News Broadcast	9	$1,577	$ 1,641	$ 1,705	9	$1,640	$ 1,707	$ 1,773

INSTRUMENTAL MUSIC	Point Value	1st Year	2025-2026 After First Year	2025-2026 After Second Year	Point Value	1st Year	2026-2027 After First Year	2026-2027 After Second Year
Concert Band	32	$5,608	$ 5,831	$ 6,065	32	$5,832	$ 6,065	$ 6,308
Varsity Band	31	$5,433	$ 5,648	$ 5,874	31	$5,650	$ 5,874	$ 6,109
Marching Band	28	$4,906	$ 5,102	$ 5,306	28	$5,102	$ 5,306	$ 5,518
Marching Band Assistant	21	$3,681	$ 3,826	$ 3,979	21	$3,828	$ 3,979	$ 4,138
Symphonic Band Director	21	$3,681	$ 3,826	$ 3,979	21	$3,828	$ 3,979	$ 4,138
Pep Band	8	$1,401	$ 1,454	$ 1,515	8	$1,457	$ 1,512	$ 1,576
Sophomore Jazz Band	3	$ 532	$ 554	$ 576	3	$ 554	$ 576	$ 599
Jazz Band	7	$1,226	$ 1,276	$ 1,325	7	$1,275	$ 1,327	$ 1,378
Concert Orchestra	27	$4,732	$ 4,921	$ 5,117	27	$4,921	$ 5,118	$ 5,321
Philharmonic Orchestra	14	$2,453	$ 2,550	$ 2,652	14	$2,551	$ 2,652	$ 2,758
Orchestra 9	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
Orchestra 8	7	$1,226	$ 1,276	$ 1,325	7	$1,275	$ 1,327	$ 1,378
Orchestra 7	7	$1,226	$ 1,276	$ 1,325	7	$1,275	$ 1,327	$ 1,378
Orchestra 6	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
Varsity Orchestra	14	$2,453	$ 2,550	$ 2,652	14	$2,551	$ 2,652	$ 2,758
Chamber Orchestra	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
Percussion Coach	20	$3,505	$ 3,647	$ 3,791	20	$3,645	$ 3,793	$ 3,942
Marching Band Manager	20	$3,505	$ 3,647	$ 3,791	20	$3,645	$ 3,793	$ 3,942
Band 10	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
Band 9	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
Band 8	7	$1,226	$ 1,276	$ 1,325	7	$1,275	$ 1,327	$ 1,378
Band 7	7	$1,226	$ 1,276	$ 1,325	7	$1,275	$ 1,327	$ 1,378
Band 6	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
Tournament Performances Hourly Activity Based on Varsity Band								
Vocal Music								
Concert Choir	27	$4,732	$ 4,921	$ 5,117	27	$4,921	$ 5,118	$ 5,321
Varsity Choir	21	$3,680	$ 3,826	$ 3,979	21	$3,827	$ 3,979	$ 4,138
Choir 9	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
Choir 8	7	$1,226	$ 1,276	$ 1,325	7	$1,275	$ 1,327	$ 1,378
Choir 7	7	$1,226	$ 1,276	$ 1,325	7	$1,275	$ 1,327	$ 1,378
Choir 6	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
Musical Drama Teacher, Grade 9	7.5	$1,314	$ 1,366	$ 1,423	7.5	$1,366	$ 1,420	$ 1,480
Musical Drama Teacher, Grade 8	5.25	$ 921	$ 957	$ 993	5.25	$ 958	$ 995	$ 1,033
Chamber Singers	8	$1,401	$ 1,454	$ 1,515	8	$1,457	$ 1,512	$ 1,576
Bel Canto Singers	21	$3,680	$ 3,826	$ 3,979	21	$3,827	$ 3,979	$ 4,138
Ensemble Director	8	$1,401	$ 1,454	$ 1,515	8	$1,457	$ 1,512	$ 1,576

Appendix D

Extra Service Salary Schedule and Payment Procedures
~~2023-2025~~
2025-2027

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 fifteen (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. If selected, a single lump sum payment is made on June 15 provided the Extra Services assignment concludes prior to that date.

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 2025-2026	Salary Amount 2026-2027
Academic Triathlon Advisor	$ 2,309	$ 2,355
Area Leaders, Grade 6 Team Leaders (Secondary)	$ 5,833	$ 5,950
Commencement Speaker/Scholars Banquet Speaker	$ 297	$ 303
Counselors' and Psychologists' Extra Duties	$ 2,541	$ 2,592
Creek Valley Environmental Project Facilitator	$ 2,020	$ 2,060
District Spelling Bee Coordinator	$ 1,273	$ 1,298
District Wide Chemical Hygiene Officer	$ 1,860	$ 1,898
Elementary School Patrol	$ 1,507	$ 1,537
Equipment Managers	$ 8,747	$ 8,921
Gifted and Talented Coordinator (Prorate if applicable)	$ 5,833	$ 5,950
Grade Level Leader, Elementary and Early Learning Center	$ 2,917	$ 2,976
Lunchroom and Playground Supervisor - Indoor	$ 2,094	$ 2,136
Lunchroom and Playground Supervisor - Outdoor	$ 2,549	$ 2,600
Middle School Athletic Coordinator	$ 3,824	$ 3,900
Preparation Stipend (For middle school teachers with multiple building assignments who supervise in advisor-advisee groups)	$ 834	$ 851
Project Pride/Connect Time Coordinator	$ 1,862	$ 1,899
Secondary School Advisory - See Section 5.08	$ 1,020	$ 1,040
Senior High Student Council Advisor	$ 7,806	$ 7,962
Special Education Team Leader Base Pay	$ 3,324	$ 3,391
(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~~ Pathologist, 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.	$ 460	$ 469
Special Project/Events Coordinator/MN Reading or Math Corp Leader	$ 2,094	$ 2,136

Staff Development Chairperson	$ 2,541	$ 2,592
Student Leadership Team Coordinator, Elementary, Middle School	$ 1,862	$ 1,899
Success Center Lead Teacher, Elementary	$ 3,327	$ 3,394
Success Center Lead Teacher, Secondary	$ 2,010	$ 2,051
Travel Based Learning Faciliitator	$ 2,020	$ 2,060
Teacher Evaluation Committee	$ 1,172	$ 1,195
Weight Room Supervisor (Quarter)	$ 740	$ 754

Extra Service	**Salary Amount 2025-2026**	**Salary Amount 2026-2027**
Academic Triathlon Advisor	$ 2,309	$ 2,355
Area Leaders, Grade 6 Team Leaders (Secondary)	$ 5,833	$ 5,950
Commencement Speaker/Scholars Banquet Speaker	$ 297	$ 303
Counselors' and Psychologists' Extra Duties	$ 2,541	$ 2,592
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(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~~ Pathologist, 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.	$ 460	$ 469
Special Project/Events Coordinator/MN Reading or Math Corp Leader	$ 2,094	$ 2,136
Staff Development Chairperson	$ 2,541	$ 2,592

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Success Center Lead Teacher, Elementary	$ 3,327	$ 3,394
Success Center Lead Teacher, Secondary	$ 2,010	$ 2,051
Travel Based Learning Faciliitator	$ 2,020	$ 2,060
Teacher Evaluation Committee	$ 1,172	$ 1,195
Weight Room Supervisor (Quarter)	$ 740	$ 754

APPENDIX E

EXTRA DUTY WAGE SCHEDULE

~~2023-2025~~ 2025-2027

Education Level	Experience Level	Hourly Rate Effective ~~08/15/23~~ 08/15/2025
BA	1-5	~~$31.91~~ 32.55
BA	6-30	~~$33.07~~ 33.73
MA	1-5	~~$33.07~~ 33.73
MA	6-30	~~$34.00~~ 34.68
MA+30/45 MA+60 Educational Specialist Ph.D.	1-30	~~$34.00~~ 34.68

(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~~ 2025-2027

Education Level	Experience Level	Hourly Rate Effective ~~8/15/23~~ 08/15/2025	Hourly Rate Effective ~~8/15/24~~ 08/15/2026
BA	1-5	~~$34.19~~ 35.22	$36.28
BA	6-30	~~$35.43~~ 36.49	$37.58
MA	1-5	~~$35.43~~ 36.49	$37.58
MA	6-30	~~$36.42~~ 37.51	$38.64
MA+30/45 **MA+60** **Educational Specialist** **Ph.D.**	1-30	~~$36.42~~ 37.51	$38.64

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

Education Level	Hourly Rate Effective for ~~2024~~ 2025 ESY and Options Summer Programs
BA	$~~45.00~~ 45.90
MA	$~~55.00~~ 56.10

TRAINING, PROFESSIONAL DEVELOPMENT, AND PLANNING HOURLY/STIPEND WAGE SCHEDULE

~~2023-2025~~ 2025-2027

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~~ 25.00	$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~~ 2025-2027

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~~ 25
BA	1-5	~~$33.11~~	$~~33.11~~ 33.77
BA	6-30	~~$34.31~~	$~~34.31~~ 35.00
MA	1-5	~~$34.31~~	$~~34.31~~ 35.00
MA	6-30	~~$35.32~~	$~~35.32~~ 36.03
MA+45 MA+60 Educational Specialist Ph.D.	1-30	~~$35.32~~	$~~35.32~~ 36.03

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 – Extension of Pilot Program Through
~~2025-2026~~ 2027-2028

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 District and EM~~E~~/E entered into a three ~~one~~-year agreement to pilot a phased retirement program during the ~~2024-2025~~ 2025-2026, 2026-2027, and 2027-2028 school years;

WHEREAS, the District and EM/E agree that an extended ~~second~~ pilot period ~~year~~ is needed to fully evaluate the phased retirement program;

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

1. To extend the Phased Retirement Pilot Program through the ~~2025-2026~~ 2027-2028 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 the school year they begin their phased retirement assignment ~~August 1, 2025~~; and 3) have provided at least five (five) ~~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 the 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 1 salary divided by Phased Teacher's Lane/Step salary multiplied by 184 and rounded to the next whole number. Using the ~~2023-2024~~ 2025-2026 salary schedule as an example, a Phased Teacher on MA60/Step 19 would work ~~84~~ 86 days based on this formula ~~($47,950/$104,753*184 = 84.22 and rounded to 84 days~~ $51,384/$110,053*184 = 85.91 and rounded to 86 days).
6. Phased Retirement Teachers will be paid a 1.0 FTE salary based on BA/Step 1 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 the year immediately preceding their move to a phased retirement assignment ~~2024-2025~~. 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 in a subsequent school year covered by this MOU ~~during the 2025-2026 school year~~ must apply no later than January 17~~, 2025~~ in the year preceding the school year in which they wish to begin a phased retirement assignment. Application materials will be available in the Human Resources Department.
9. All teachers that apply by the January 17~~, 2025~~ deadline, and meet the above eligibility requirements, will be considered ~~receive an interview~~ for the Phased Retirement teaching program, which might include an interview with the applicable administrator.
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~~ 0.53 FTE of their 1.0 FTE position (calculated using two decimal places, ~~84~~ 86 days divided by 184 days equates to 0.~~46~~ 0.47 FTE).
12. A site or district administrator can ensure capacity for a phased teacher at their site or in their program by maintaining cost neutrality via hiring for open positions at their site or in their program. 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~~, 2025~~ of the year preceding the school year in which they had wished to begin a phased retirement assignment .
13. If the District ends the Phased Retirement program following the ~~2025-2026~~ pilot, then all ~~2025-2026~~ 2027-2028 Phased Retirement teachers will have the right to return to a 1.0 FTE teaching position for the ~~2026-2027~~ 2028-2029 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, 202~~6~~8.

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~~ 2025-2027

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~~ 2025-2027 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~~ next 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 2.06 (Increases in Salary), section 2.07 (Full Year Credit for Purposed of Step Advancement), section 2.08 (Payroll Deduction-Dues Checkoff), section 2.09 (Tax-Sheltered Annuities), 2.10 (In-District Travel), section 2.11(Retirement), section 2.12(Early Retirement Incentive Payment in Accordance with Paragraph 4 of this MOU), subsection 2.13.2(Employer Contribution Towards Health Reimbursement Account), section 2.14(Wellness Center Usage), section 2.17(National Certifications), section 3.01 (Basic Leave Allowance), subsection 3.01.1 (Disability Leave), subsection 3.01.2 (ESLB ~~Sick Leave Pool~~), subsection 3.01.3 (Family Illness or Bereavement Leave), subsection 3.01.4 (Personal Leave), subsection 3.01.5 (Religious Observance Leave), subsection 3.01.6 (Religious Holiday Observance Leave), subsection 3.01.7 (Additional Personal Leave), section 3.02 (Compensatory Time), section 3.03 (Professional Leave), section 3.04(Workload Relief Days), section 3.05 (Sabbatical Leave), section 3.06 (Extended Leaves of Absence Without Pay), subsection 3.06.1 (Career Change Leave of Absence), section 3.07 (Parental Leave), section 3.08 (Judicial Leave), section 3.09 (Leave for Holding Public Office), section 3.10 (Military Leave), section 3.11(Selective Service Physical Examination), section 3.12(Non-Instructional Positions for Teachers), section 3.13 (Superintendent Discretionary Leave), section 4.01 (Group Insurance Policies), section 4.02 (Life Insurance and Accidental Death and Dismemberment Insurance), section 4.03 (Income Protection Insurance), section 4.04 (Hospitalization-Medical Insurance), section 4.05 (Dental Insurance), section 4.06 (Liability Insurance), subsection 5.01.1 (Newly-Hired Teachers), subsection 5.01.2 (Flexible Delivery of Professional Development), subsection 5.04.1 (Changes in Days and Hours), section 5.03 (Legal Holidays and Emergency Closings), section 5.05 (Preparation Time), section 5.06 (Duty-Free Lunch Period), Article VII (Extra Duty, Extra Service, Extracurricular), section 5.11 (Support for Construction and Relocation Related Tasks), subsection 8.02.3 (In-Service Requirements), ~~and~~ Article IX (Grievance Procedure), Article X (Long-Term Substitute Teachers), section 11.03 (Open Enrollment for School-Aged Children of Teachers), and Article XII (Duration and Renegotiation of Agreement). Contract provisions not noted in this section do not apply to preschool teachers.
9. ~~2023-2024~~ 2025-2026 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	~~$ 24.67~~	$ 29.67	$ 33.02
2	~~$ 26.16~~	$ 30.52	$ 34.69
3	~~$ 27.70~~	$ 31.35	$ 35.31
4	~~$ 28.44~~	$ 32.18	$ 35.51
5	~~$ 29.25~~	$ 33.02	$ 36.35
6	~~$ 30.69~~	$ 33.87	$ 37.18
7		$ 34.69	$ 38.01
8		$ 35.51	$ 38.85
9		$ 36.35	$ 39.68
10		$ 37.18	$ 40.50
11		$ 38.01	$ 41.34
12-16		$ 39.92	$ 43.40
17+		$ 41.93	$ 45.57

10. ~~2024-2025~~ 2026-2027 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~~	$ 30.56	$ 34.01
2	~~$ 26.16~~	$ 31.43	$ 35.73
3	~~$ 27.70~~	$ 32.29	$ 36.37
4	~~$ 28.44~~	$ 33.14	$ 36.58
5	~~$ 29.25~~	$ 34.01	$ 37.44
6	~~$ 30.69~~	$ 34.88	$ 38.30
7		$ 35.73	$ 39.15
8		$ 36.58	$ 40.02
9		$ 37.44	$ 40.87
10		$ 38.30	$ 41.71
11		$ 39.15	$ 42.58
12-16		$ 41.12	$ 44.71
17+		$ 43.19	$ 46.94

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~~ 2027.

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

Education Minnesota/Edina

_____
President

_____
Date

ISD 273, Edina Public Schools

_____
Board Chair

_____
Date

Memorandum of Understanding
Between Education Minnesota/Edina and Edina Public Schools
Special Education Support, ~~2023-2024~~ 2025-2026 and ~~2024-2025~~ 2026-2027

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~~ 2025-2026 and ~~2024-2025~~ 2026-2027 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~~ 2025-2026 and ~~2024-2025~~ 2026-2027 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~~ 2027.

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 offe1ing:
    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

Edina Public Schools

DEFINING EXCELLENCE

MASTER AGREEMENT

INDEPENDENT SCHOOL DISTRICT NO. 273

EDINA, MINNESOTA

AND

EDUCATION MINNESOTA/EDINA

JULY 1, 2025 THROUGH JUNE 30, 2027

EME

Education Minnesota

Edina

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ARTICLE I: 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-five (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 forty-eight (48) hours in advance of the date for intended use of the Union leave. The cost of substitutes for eighteen (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) based on the average salary and benefits of the teachers' bargaining unit for that school year. The District will provide an itemized bill to the Union by May 31 for one-half of the Union's president's salary and benefits. The reimbursement will be paid by June 30 for 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 sixty (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 expenses 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.

ARTICLE II: 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, 2025, and until June 30, 2027. 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, 2027.

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 at least 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 meets 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.

2.09 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:

1. Teachers hired before October 1, 2023, are eligible for a District match of up to two percent (2%) of their basic salary toward an approved tax-sheltered annuity.

2. Teachers hired on or after October 1, 2023, are eligible for a District match toward an approved tax-sheltered annuity in accordance with the schedule shown below:

Years of Service	District Match to Teacher Contribution
1-7	2% of Basic Salary
8-15	3% of Basic Salary
16+	4% 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.
   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.
3. Medical Leave Teachers on medical leave are not eligible to participate in the tax-sheltered annuity program.
4. 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 II, 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 30th 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 20th 1st yr	1/3 of 403(b) payment
July 20th 2nd yr	1/3 of 403(b) payment
July 20th 3rd 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 $750 annually to a Minnesota State Retirement System's Health Care Savings Plan after the teacher receives a non-probationary 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 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	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 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.

ARTICLE III: 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 Emergency Sick Leave Bank (ESLB)

Purpose

1. The purpose of the emergency sick leave bank (ESLB) is to support teachers who have exhausted all paid leave and are themselves or have an immediate family member in need of medical attention.
2. The ESLB 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 ESLB is administered by the EM/E President and one (1) nonvoting 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 ESLB 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 ESLB requests will be granted based on the eligibility criteria noted below.

Employee Eligibility

1. The teacher must be a member of the ESLB to make a request of the ESLB.
2. The ESLB is available for use by teachers who have exhausted all paid leave and are themselves or have an immediate family member experiencing a medical emergency.
3. The teacher must have exhausted all the teacher's paid leave.
4. 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.
5. The teacher may apply for leave from the ESLB 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 that results in a substantial loss of income.
6. A "prolonged absence from work" is defined as absence from duty without available paid leave for at least twenty-four (24) work hours for a full-time teacher. For a part-time teacher, the period of absence without paid leave is prorated.
7. 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.
8. Teachers receiving workers' compensation are not eligible to draw from the ESLB.
9. Sick leave days from the ESLB may be drawn only for designated teacher calendar duty days.
10. Benefits from the ESLB will end upon a teacher's qualification for benefits from the long-term disability insurance plan, the Teachers' Retirement Association, or Social Security.
11. A teacher cannot exceed the career maximum of one hundred ninety-five (195) days of ESLB 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 ESLB during any leave drive. All donated days will be deducted from the teachers' accrued basic leave totals under Section 3.01.
2. A teacher may donate up to one-half of the annual leave they would accrue during the school year.
3. A retiring teacher who is projected to have paid leave that otherwise would be subject to forfeiture at the end of the school year may donate the lesser of: 1) one-half of the amount of paid leave they would be entitled to accrue during the school year in which the donation is made; or 2) the number of hours remaining in the school year (as of the date of the donation) for which they are scheduled to work and receive pay.
4. A leave drive will occur annually in September.

5. Should the number of days in the ESLB at the end of December be less than five hundred (500) days, the ESLB committee will decide whether a leave drive will occur, or each member of the bank would be required to donate one (1) day to remain in the bank.

Membership

1. Teachers are eligible to be a member of the EM/E ESLB.
2. To become a member of the EM/E ESLB, teachers must donate at least one (1) day at the teacher's full-time equivalency.
3. Teachers must complete and submit an ESLB enrollment form to join the ESLB.
4. New teachers to the District are automatically enrolled in the ESLB 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 ESLB, may elect to become a member during a period of an ESLB 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 ESLB membership in the ESLB must be made to the ESLB 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 ESLB, teachers who have accessed the ESLB must remain members of the ESLB for the duration of their career in the District.

Other Provisions

All days donated to the ESLB 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.

In any school year in which a teacher does not use all four (4) personal leave days and has at least one (1) full day of basic leave available at the end of the year, the teacher may use up to (5) days of their basic leave allowance for personal leave in the following school year. At no time may a teacher accrue or use more than five (5) personal leave days in a single school year.

If an emergency closure occurs during a teacher's approved personal leave absence,

the leave will be reversed and the time restored to the teacher's accrued basic leave balance. However, this reversal will not apply if the District implements e-Learning for that day and the teacher does not fulfill all required job duties.

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 fourteen (14) calendar days prior to the requested leave date. The Human Resources Department will review requests for religious holiday observance leave in the order received and respond to such requests no later than fourteen (14) days before the holiday. 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.

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, ESLB, 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.
   No more than ten (10) percent of licensed staff in an individual building may use compensatory time on any given day.
3. 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.
4. 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.

5. Compensatory usage requests must be made at least three (3) days in advance.
6. No compensatory days may be taken after May 15.
7. There is no carryover of compensatory days from one year to the next.
8. Compensatory day usage is limited to two (2) days per year unless additional time is granted by the appropriate supervisor.
9. Appropriate uses of compensatory days are subject to annual review.

3.02.2 Approved Ways to Earn 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 September 15 and May 1. Outside of these dates, workload relief days may be approved at the discretion of the site administrator.
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 (1-3/4) 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.

3.05.2 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 their 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 their present function rather than to provide mobility from one field to another. For example, a teacher working toward an advanced degree in their 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 they 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 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 (4) 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 position 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.

ARTICLE IV: 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 Article. 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 and 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 (as defined in section 4.01) 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 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 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 (as defined in section 4.01) 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 (as defined in section 4.01) 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 (as defined in section 4.01) 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 continues through the end of the disability, or until age seventy (70), whichever comes first.

4.04 Hospitalization-Medical Insurance

Each full-time teacher (as defined in section 4.01) 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 01/01/25	Effective 01/01/26	Effective 01/01/27
Single	$717.65	$789.42	$839.15
Single + One	$1,176.09	$1,293.70	$1,375.20
Family	$1,555.27	$1710.80	$1,818.58

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 (as defined in section 4.01) 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 01/01/25	Effective 01/01/26	Effective 01/01/27
Single + One	$1,893.74	$2,083.11	$2,214.35
Family	$2,268.64	$2,495.50	$2,652.72

4.05 Dental Insurance

The District provides a dental insurance program for full-time (as defined in section

4.01) 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 01/01/25	Effective 01/01/27
Monthly District Contribution	$65.33	$66.64

If two full-time (as defined in section 4.01) 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 01/01/25	Effective 01/01/27
Monthly District Contribution	$125.32	$127.83

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.

ARTICLE V: 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 1and 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 hours 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. 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

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 eight (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.

ARTICLE VI: 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 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 (5) 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.

ARTICLE VII: 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 include 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 extra duty 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. 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. 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 2025-2026 and 2026-2027 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 2025-2026 and 2026-2027school years.

7.05 Extracurricular Study Committee

An Extracurricular Study Committee is established. The committee consists of twelve (12) 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 or 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.

ARTICLE VIII: 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 VIII.

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:

		2025-2027
Supplemental	Tutors/Success Center	$33.03
Multi-lingual	Language Tutor	$33.03

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 and Conference 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 I (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 IX (Grievance Procedure). Nothing in this Article restricts the Union in the exercise of its rights on behalf of hourly-paid teachers under this Agreement.

ARTICLE IX: 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 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.

ARTICLE X: 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 Article IV 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 X.

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 I (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 IX (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.

ARTICLE XI: 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 District, 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.

ARTICLE XII: DURATION AND RENEGOTIATION OF AGREEMENT

12.01 Term of Agreement

This Agreement is effective on July 1, 2025, and continues in full force and effect to and including June 30, 2027, 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, 2027.

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

2025-2026 Salary Schedule

STEP	BA/BA15	BA30/BA45	MA/MA15	MA30/MA45	MA60/SPEC/PHD
1&2	$51,384	$52,402	$59,903	$64,067	$68,503
3	$53,141	$54,613	$63,195	$68,050	$72,325
4	$54,476	$56,175	$65,354	$70,586	$74,820
5	$55,777	$57,703	$67,462	$73,065	$77,261
6	$57,050	$59,196	$69,525	$75,487	$79,647
7	$58,292	$60,655	$71,541	$77,856	$81,979
8	$59,503	$62,077	$73,510	$80,171	$84,257
9	$60,683	$63,466	$75,432	$82,434	$86,480
10	$61,837	$64,822	$77,312	$84,643	$88,656
11	$62,962	$66,145	$79,146	$86,803	$90,777
12	$64,058	$67,435	$80,937	$88,912	$92,851
13	$65,126	$68,694	$82,685	$90,972	$94,871
14	$66,656	$70,437	$85,012	$93,661	$97,557
15	$68,176	$72,486	$87,709	$96,340	$100,229
16	$69,691	$74,544	$90,415	$99,005	$102,888
17	$71,196	$76,609	$93,133	$101,656	$105,530
18	$72,693	$78,573	$95,861	$104,292	$108,161
19	$73,965	$80,415	$97,969	$106,117	$110,053
20	$73,965	$80,415	$97,969	$106,117	$110,053
21	$73,965	$80,415	$97,969	$106,117	$110,053
22	$73,965	$80,415	$97,969	$106,117	$110,053
23	$73,965	$80,415	$97,969	$106,117	$110,053
24	$73,965	$80,415	$97,969	$106,117	$110,053
25	$73,965	$80,415	$105,060	$110,313	$115,566
26	$73,965	$80,415	$105,060	$110,313	$115,566
27	$73,965	$80,415	$105,060	$110,313	$115,566
28	$73,965	$80,415	$105,060	$110,313	$115,566
29	$73,965	$80,415	$105,060	$110,313	$115,566
30	$73,965	$80,415	$110,313	$115,566	$120,819

Appendix B

2026-2027 Salary Schedule

STEP	BA/BA15	BA30/BA45	MA/MA15	MA30/MA45	MA60/SPEC/PHD
1&2	$52,926	$53,974	$61,700	$65,989	$70,558
3	$54,735	$56,251	$65,091	$70,092	$74,495
4	$56,110	$57,860	$67,315	$72,704	$77,065
5	$57,450	$59,434	$69,486	$75,257	$79,579
6	$58,762	$60,972	$71,611	$77,752	$82,036
7	$60,041	$62,475	$73,687	$80,192	$84,438
8	$61,288	$63,939	$75,715	$82,576	$86,785
9	$62,503	$65,370	$77,695	$84,907	$89,074
10	$63,692	$66,767	$79,631	$87,182	$91,316
11	$64,851	$68,129	$81,520	$89,407	$93,500
12	$65,980	$69,458	$83,365	$91,579	$95,637
13	$67,080	$70,755	$85,166	$93,701	$97,717
14	$68,656	$72,550	$87,562	$96,471	$100,484
15	$70,221	$74,661	$90,340	$99,230	$103,236
16	$71,782	$76,780	$93,127	$101,975	$105,975
17	$73,332	$78,907	$95,927	$104,706	$108,696
18	$74,874	$80,930	$98,737	$107,421	$111,406
19	$76,184	$82,827	$100,908	$109,301	$113,355
20	$76,184	$82,827	$100,908	$109,301	$113,355
21	$76,184	$82,827	$100,908	$109,301	$113,355
22	$76,184	$82,827	$100,908	$109,301	$113,355
23	$76,184	$82,827	$100,908	$109,301	$113,355
24	$76,184	$82,827	$100,908	$109,301	$113,355
25	$76,184	$82,827	$108,212	$113,622	$119,033
26	$76,184	$82,827	$108,212	$113,622	$119,033
27	$76,184	$82,827	$108,212	$113,622	$119,033
28	$76,184	$82,827	$108,212	$113,622	$119,033
29	$76,184	$82,827	$108,212	$113,622	$119,033
30	$76,184	$82,827	$113,622	$119,033	$124,444

Appendix C

Extracurricular Salary Schedule and Payment Procedures
2025-2027

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	2025-2026 After First Year	2025-2026 After Second Year	Point Value	1st Year	2026-2027 After First Year	2026-2027 After Second Year
Senior High Drama								
Dramatics Director	30	$5,205	$ 5,465	$ 5,685	30	$5,413	$ 5,684	$ 5,912
Musical Director	30	$5,205	$ 5,465	$ 5,685	30	$5,413	$ 5,684	$ 5,912
Set Construction	9.9	$1,735	$ 1,803	$ 1,877	9.9	$1,804	$ 1,875	$ 1,952
Theater Assistant	9.9	$1,735	$ 1,803	$ 1,877	9.9	$1,804	$ 1,875	$ 1,952
3-Act Play	16	$2,804	$ 2,918	$ 3,033	16	$2,916	$ 3,035	$ 3,154
1-Act Play	16	$2,804	$ 2,918	$ 3,033	16	$2,916	$ 3,035	$ 3,154
Senior High Drama Construction	5.3	$ 926	$ 962	$ 1,000	5.3	$ 963	$ 1,000	$ 1,040
Tech/Costumes/Props	9	$1,577	$ 1,641	$ 1,705	9	$1,640	$ 1,707	$ 1,773
Middle School Drama								
Dramatics Director	16	$2,804	$ 2,918	$ 3,033	16	$2,916	$ 3,035	$ 3,154
Musical Director	16	$2,804	$ 2,918	$ 3,033	16	$2,916	$ 3,035	$ 3,154
Set Construction	5.3	$ 926	$ 962	$ 1,000	5.3	$ 963	$ 1,000	$ 1,040
Fall Play	16	$2,804	$ 2,918	$ 3,033	16	$2,916	$ 3,035	$ 3,154
Director Variety Show	6.4	$1,122	$ 1,167	$ 1,215	6.4	$1,167	$ 1,214	$ 1,263
Variety Show Assistant	3.2	$ 562	$ 582	$ 605	3.2	$ 584	$ 606	$ 629
8 Theater Workshop	6.4	$1,122	$ 1,167	$ 1,215	6.4	$1,167	$ 1,214	$ 1,263
6/7 Theater Workshop	4.8	$ 840	$ 874	$ 913	4.8	$ 874	$ 909	$ 950
3-Act Play Set C	2.7	$ 476	$ 496	$ 514	2.7	$ 495	$ 516	$ 534
Tech/Costumes/Props	9	$1,577	$ 1,641	$ 1,705	9	$1,640	$ 1,707	$ 1,773
Class Advisors								
Senior Class	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
Junior Class	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
Sophomore Class	3.75	$ 658	$ 685	$ 710	3.75	$ 685	$ 713	$ 739
Homecoming	2.5	$ 441	$ 456	$ 473	2.5	$ 459	$ 474	$ 492
Speech Activities								
Varsity Debate	31	$5,224	$ 5,431	$ 5,648	31	$5,433	$ 5,648	$ 5,874
Junior Varsity Debate	21.7	$3,654	$ 3,802	$ 3,955	21.7	$3,800	$ 3,954	$ 4,113
Novice Debate	21.7	$3,654	$ 3,802	$ 3,955	21.7	$3,800	$ 3,954	$ 4,113
Speech Coach	31	$5,224	$ 5,431	$ 5,648	31	$5,433	$ 5,648	$ 5,874
Speech Coach Assistant	21.7	$3,654	$ 3,802	$ 3,955	21.7	$3,800	$ 3,954	$ 4,113
Clubs/Organizations Advisors								
Middle School Student Council	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
Clubs/Organizations	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
DECA	18	$3,145	$ 3,276	$ 3,410	18	$3,271	$ 3,407	$ 3,547
DECA Coffee Shop	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
E-Sports	19	$3,327	$ 3,461	$ 3,602	19	$3,460	$ 3,600	$ 3,746
HOSA	18	$3,145	$ 3,276	$ 3,410	18	$3,271	$ 3,407	$ 3,547
Math League	9	$1,577	$ 1,641	$ 1,705	9	$1,640	$ 1,707	$ 1,773
Mock Trial	15	$2,629	$ 2,733	$ 2,845	15	$2,734	$ 2,842	$ 2,959
AVID	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
Model United Nations	41	$4,784	$ 4,977	$ 5,176	41	$4,975	$ 5,177	$ 5,383
Knowledge Bowl	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
High School Robotics	41	$4,784	$ 4,977	$ 5,176	41	$4,975	$ 5,177	$ 5,383
Middle School Robotics	9	$1,577	$ 1,641	$ 1,705	9	$1,640	$ 1,707	$ 1,773
Science Olympiad	15	$2,629	$ 2,733	$ 2,845	15	$2,734	$ 2,842	$ 2,959
ASL	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
Quiz Bowl	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971

NON-ATHLETICS	Point Value	1st Year	2025-2026 After First Year	2025-2026 After Second Year	Point Value	1st Year	2026-2027 After First Year	2026-2027 After Second Year
Publications								
Senior High Newspaper	28	$4,906	$ 5,102	$ 5,306	28	$5,102	$ 5,306	$ 5,518
Middle School Newspaper	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
Senior High Yearbook	27	$4,732	$ 4,921	$ 5,117	27	$4,921	$ 5,118	$ 5,321
Middle School Yearbook	14	$2,453	$ 2,550	$ 2,652	14	$2,551	$ 2,652	$ 2,758
Middle School Publications Tech Assistant	10.5	$1,838	$ 1,914	$ 1,991	10.5	$1,911	$ 1,990	$ 2,070
Literary Magazine	25	$4,379	$ 4,552	$ 4,738	25	$4,555	$ 4,734	$ 4,928
Business Advisor Senior High Yearbook	8	$1,401	$ 1,454	$ 1,515	8	$1,457	$ 1,512	$ 1,576
Tangents	16	$2,804	$ 2,918	$ 3,033	16	$2,916	$ 3,035	$ 3,154
School News Broadcast	9	$1,577	$ 1,641	$ 1,705	9	$1,640	$ 1,707	$ 1,773
INSTRUMENTAL MUSIC	**Point Value**	**1st Year**	**2025-2026 After First Year**	**2025-2026 After Second Year**	**Point Value**	**1st Year**	**2026-2027 After First Year**	**2026-2027 After Second Year**
Concert Band	32	$5,608	$ 5,831	$ 6,065	32	$5,832	$ 6,065	$ 6,308
Varsity Band	31	$5,433	$ 5,648	$ 5,874	31	$5,650	$ 5,874	$ 6,109
Marching Band	28	$4,906	$ 5,102	$ 5,306	28	$5,102	$ 5,306	$ 5,518
Marching Band Assistant	21	$3,681	$ 3,826	$ 3,979	21	$3,828	$ 3,979	$ 4,138
Symphonic Band Director	21	$3,681	$ 3,826	$ 3,979	21	$3,828	$ 3,979	$ 4,138
Pep Band	8	$1,401	$ 1,454	$ 1,515	8	$1,457	$ 1,512	$ 1,576
Sophomore Jazz Band	3	$ 532	$ 554	$ 576	3	$ 554	$ 576	$ 599
Jazz Band	7	$1,226	$ 1,276	$ 1,325	7	$1,275	$ 1,327	$ 1,378
Concert Orchestra	27	$4,732	$ 4,921	$ 5,117	27	$4,921	$ 5,118	$ 5,321
Philharmonic Orchestra	14	$2,453	$ 2,550	$ 2,652	14	$2,551	$ 2,652	$ 2,758
Orchestra 9	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
Orchestra 8	7	$1,226	$ 1,276	$ 1,325	7	$1,275	$ 1,327	$ 1,378
Orchestra 7	7	$1,226	$ 1,276	$ 1,325	7	$1,275	$ 1,327	$ 1,378
Orchestra 6	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
Varsity Orchestra	14	$2,453	$ 2,550	$ 2,652	14	$2,551	$ 2,652	$ 2,758
Chamber Orchestra	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
Percussion Coach	20	$3,505	$ 3,647	$ 3,791	20	$3,645	$ 3,793	$ 3,942
Marching Band Manager	20	$3,505	$ 3,647	$ 3,791	20	$3,645	$ 3,793	$ 3,942
Band 10	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
Band 9	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
Band 8	7	$1,226	$ 1,276	$ 1,325	7	$1,275	$ 1,327	$ 1,378
Band 7	7	$1,226	$ 1,276	$ 1,325	7	$1,275	$ 1,327	$ 1,378
Band 6	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
Tournament Performances Hourly Activity Based on Varsity Band								
Vocal Music								
Concert Choir	27	$4,732	$ 4,921	$ 5,117	27	$4,921	$ 5,118	$ 5,321
Varsity Choir	21	$3,680	$ 3,826	$ 3,979	21	$3,827	$ 3,979	$ 4,138
Choir 9	10	$1,753	$ 1,819	$ 1,895	10	$1,824	$ 1,892	$ 1,971
Choir 8	7	$1,226	$ 1,276	$ 1,325	7	$1,275	$ 1,327	$ 1,378
Choir 7	7	$1,226	$ 1,276	$ 1,325	7	$1,275	$ 1,327	$ 1,378
Choir 6	5	$ 876	$ 914	$ 947	5	$ 911	$ 951	$ 985
Musical Drama Teacher, Grade 9	7.5	$1,314	$ 1,366	$ 1,423	7.5	$1,366	$ 1,420	$ 1,480
Musical Drama Teacher, Grade 8	5.25	$ 921	$ 957	$ 993	5.25	$ 958	$ 995	$ 1,033
Chamber Singers	8	$1,401	$ 1,454	$ 1,515	8	$1,457	$ 1,512	$ 1,576
Bel Canto Singers	21	$3,680	$ 3,826	$ 3,979	21	$3,827	$ 3,979	$ 4,138
Ensemble Director	8	$1,401	$ 1,454	$ 1,515	8	$1,457	$ 1,512	$ 1,576

Appendix D

Extra Service Salary Schedule and Payment Procedures
2025-2027

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 fifteen (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. If selected, a single lump sum payment is made on June 15 provided the Extra Services assignment concludes prior to that date.

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 2025-2026	Salary Amount 2026-2027
Academic Triathlon Advisor	$ 2,309	$ 2,355
Area Leaders, Grade 6 Team Leaders (Secondary)	$ 5,833	$ 5,950
Commencement Speaker/Scholars Banquet Speaker	$ 297	$ 303
Counselors' and Psychologists' Extra Duties	$ 2,541	$ 2,592
Creek Valley Environmental Project Facilitator	$ 2,020	$ 2,060
District Spelling Bee Coordinator	$ 1,273	$ 1,298
District Wide Chemical Hygiene Officer	$ 1,860	$ 1,898
Elementary School Patrol	$ 1,507	$ 1,537
Equipment Managers	$ 8,747	$ 8,921
Gifted and Talented Coordinator (Prorate if applicable)	$ 5,833	$ 5,950
Grade Level Leader, Elementary and Early Learning Center	$ 2,917	$ 2,976
Lunchroom and Playground Supervisor - Indoor	$ 2,094	$ 2,136
Lunchroom and Playground Supervisor - Outdoor	$ 2,549	$ 2,600
Middle School Athletic Coordinator	$ 3,824	$ 3,900
Preparation Stipend (For middle school teachers with multiple building assignments who supervise in advisor-advisee groups)	$ 834	$ 851
Project Pride/Connect Time Coordinator	$ 1,862	$ 1,899
Secondary School Advisory - See Section 5.08	$ 1,020	$ 1,040
Senior High Student Council Advisor	$ 7,806	$ 7,962
Special Education Team Leader Base Pay	$ 3,324	$ 3,391
(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~~ Pathologist, 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.	$ 460	$ 469
Special Project/Events Coordinator/MN Reading or Math Corp Leader	$ 2,094	$ 2,136
Staff Development Chairperson	$ 2,541	$ 2,592
Student Leadership Team Coordinator, Elementary, Middle School	$ 1,862	$ 1,899
Success Center Lead Teacher, Elementary	$ 3,327	$ 3,394
Success Center Lead Teacher, Secondary	$ 2,010	$ 2,051
Travel Based Learning Faciliitator	$ 2,020	$ 2,060
Teacher Evaluation Committee	$ 1,172	$ 1,195
Weight Room Supervisor (Quarter)	$ 740	$ 754

Appendix E

EXTRA DUTY WAGE SCHEDULE

2025-2027

Education Level	Experience Level	Hourly Rate Effective 08/15/2025
BA	1-5	$32.55
BA	6-30	$33.73
MA	1-5	$33.73
MA	6-30	$34.68
MA+30/45 MA+60 Educational Specialist Ph.D.	1-30	$34.68

(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

2025-2027

Education Level	Experience Level	Hourly Rate Effective 08/15/2025	Hourly Rate Effective 08/15/2026
BA	1-5	$35.22	$36.28
BA	6-30	$36.49	$37.58
MA	1-5	$36.49	$37.58
MA	6-30	$37.51	$38.64
MA+30/45 MA+60 Educational Specialist Ph.D.	1-30	$37.51	$38.64

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

2025-2027

Education Level	Hourly Rate Effective for 2025 ESY and Options Summer Programs
BA	$45.90
MA	$56.10

TRAINING, PROFESSIONAL DEVELOPMENT, AND PLANNING HOURLY/STIPEND WAGE SCHEDULE

2025-2027

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)	$25.00	$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
2025-2027

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 08/15/25
BA	1-5	$33.77
BA	6-30	$35.00
MA	1-5	$35.00
MA	6-30	$36.03
MA+45 MA+60 Educational Specialist Ph.D.	1-30	$36.03

Memorandum of Understanding
Between Edina Public Schools and Education Minnesota/Edina
Phased Retirement for Teachers – Extension of Pilot Program Through 2027-2028

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 District and EM/E entered into a three-year agreement to pilot a phased retirement program during the 2025-2026, 2026-2027, and 2027-2028 school years;

WHEREAS, the District and EM/E agree that an extended pilot period is needed to fully evaluate the phased retirement program;

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

1. To extend the Phased Retirement Pilot Program through the 2027-2028 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 the school year they begin their phased retirement assignment; and 3) have provided at least five (five) 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 the 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 1 salary divided by Phased Teacher's Lane/Step salary multiplied by 184 and rounded to the next whole number. Using the 2025-2026 salary schedule as an example, a Phased Teacher on MA60/Step 19 would work 86 days based on this formula ($51,384/$110,053*184 = 85.91 and rounded to 86 days).
6. Phased Retirement Teachers will be paid a 1.0 FTE salary based on BA/Step 1 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 the year immediately preceding their move to a phased retirement assignment. 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 in a subsequent school year covered by this MOU must apply no later than January 17 in the year preceding the school year in which they wish to begin a phased retirement assignment. Application materials will be available in the Human Resources Department.
9. All teachers that apply by the January 17 deadline, and meet the above eligibility requirements, will be considered for the Phased Retirement teaching program, which might include an interview with the applicable administrator.
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 0.53 FTE of their 1.0 FTE position (calculated using two decimal places, 86 days divided by 184 days equates to 0.47 FTE).
12. A site or district administrator can ensure capacity for a phased teacher at their site or in their program by maintaining cost neutrality via hiring for open positions at their site or in their program. If the District is unable to hire a suitable replacement for a Phased Retirement teacher, 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 of the year preceding the school year in which they had wished to begin a phased retirement assignment .
13. If the District ends the Phased Retirement program following the pilot, then all 2027-2028 Phased Retirement teachers will have the right to return to a 1.0 FTE teaching position for the 2028-2029 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, 2028.

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 2025-2027

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 2025-2027 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. 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.

5. 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 with a bachelor's degree or higher will be placed on layoff. The least senior and inappropriately licensed preschool teacher will be next 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.
6. 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 2.06 (Increases in Salary), section 2.07 (Full Year Credit for Purposed of Step Advancement), section 2.08 (Payroll Deduction-Dues Checkoff), section 2.09 (Tax-Sheltered Annuities), 2.10 (In-District Travel), section 2.11(Retirement), section 2.12(Early Retirement Incentive Payment in Accordance with Paragraph 4 of this MOU), subsection 2.13.2(Employer Contribution Towards Health Reimbursement Account), section 2.14(Wellness Center Usage), section 2.17(National Certifications), section 3.01 (Basic Leave Allowance), subsection 3.01.1 (Disability Leave), subsection 3.01.2 (ESLB), subsection 3.01.3 (Family Illness or Bereavement Leave), subsection 3.01.4 (Personal Leave), subsection 3.01.5 (Religious Observance Leave), subsection 3.01.6 (Religious Holiday Observance Leave), subsection 3.01.7 (Additional Personal Leave), section 3.02 (Compensatory Time), section 3.03 (Professional Leave), section 3.04(Workload Relief Days), section 3.05 (Sabbatical Leave), section 3.06 (Extended Leaves of Absence Without Pay), subsection 3.06.1 (Career Change Leave of Absence), section 3.07 (Parental Leave), section 3.08 (Judicial Leave), section 3.09 (Leave for Holding Public Office), section 3.10 (Military Leave), section 3.11(Selective Service Physical Examination), section 3.12(Non-Instructional Positions for Teachers), section 3.13 (Superintendent Discretionary Leave), section 4.01 (Group Insurance Policies), section 4.02 (Life Insurance and Accidental Death and Dismemberment Insurance), section 4.03 (Income Protection Insurance), section 4.04 (Hospitalization-Medical Insurance), section 4.05 (Dental Insurance), section 4.06 (Liability Insurance), subsection 5.01.1 (Newly-Hired Teachers), subsection 5.01.2 (Flexible Delivery of Professional Development), subsection 5.04.1 (Changes in Days and Hours), section

5.03 (Legal Holidays and Emergency Closings), section 5.05 (Preparation Time), section 5.06 (Duty-Free Lunch Period), section 5.11 (Support for Construction and Relocation Related Tasks), Article VII (Extra Duty, Extra Service,_Extracurricular), subsection 8.02.3 (In-Service Requirements), Article IX (Grievance Procedure), Article X (Long-Term Substitute Teachers), section 11.03 (Open Enrollment for School-Aged Children of Teachers), and Article XII (Duration and Renegotiation of Agreement). Contract provisions not noted in this section do not apply to preschool teachers.

7. 2025-2026 Salary Rates
    a. 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	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	$ 29.67	$ 33.02
2	$ 30.52	$ 34.69
3	$ 31.35	$ 35.31
4	$ 32.18	$ 35.51
5	$ 33.02	$ 36.35
6	$ 33.87	$ 37.18
7	$ 34.69	$ 38.01
8	$ 35.51	$ 38.85
9	$ 36.35	$ 39.68
10	$ 37.18	$ 40.50
11	$ 38.01	$ 41.34
12-16	$ 39.92	$ 43.40
17+	$ 41.93	$ 45.57

8. 2026-2027 Salary Rates
    a. 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	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	$ 30.56	$ 34.01
2	$ 31.43	$ 35.73
3	$ 32.29	$ 36.37
4	$ 33.14	$ 36.58
5	$ 34.01	$ 37.44
6	$ 34.88	$ 38.30
7	$ 35.73	$ 39.15
8	$ 36.58	$ 40.02
9	$ 37.44	$ 40.87
10	$ 38.30	$ 41.71
11	$ 39.15	$ 42.58
12-16	$ 41.12	$ 44.71
17+	$ 43.19	$ 46.94

9. 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.
10. This MOU sunsets on June 30, 2027.

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

Education Minnesota/Edina

_____
President

_____
Date

ISD 273, Edina Public Schools

_____
Board Chair

_____
Date

Memorandum of Understanding
Between Education Minnesota/Edina and Edina Public Schools
Special Education Support, 2025-2026 and 2026-2027

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 2025-2026 and 2026-2027 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 2025-2026 and 2026-2027 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, 2027.

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

VIII.F.	Policy Review - Quick (*622, 913*)	**Speaker(s):** Policy Committee

Board Meeting Date: 12/8/2025

Title: Policy Quick Review

Type: Action

Presenter(s): Board Policy Committee

Description: The following policies have been reviewed with an eye toward clarity, District practice, and alignment with State and Federal statutes. There are minimal to no changes.

- Policy 622 Copyright
- Policy 913 Partnerships - Parent Organizations and Booster Clubs

Recommendation: Approve the suggested modifications for Policies 622 and 913.

Desired Outcome(s) from the Board: Approve suggested modifications.

Attachments:

1. Policy 622 Copyright
2. Policy 913 Partnerships - Parent Organizations and Booster Clubs

Edina Public Schools
DEFINING EXCELLENCE

Policy 622

Education Programs

Copyright Policy

I. Purpose

This policy describes the responsibilities of employees and students with respect to the use of copyrighted material.

II. General Statement of Policy

The school district and its employees comply with the provisions of copyright laws. Employees must adhere to all provisions of copyright law related to the duplication, retention, and use of copyrighted materials.

III. Responsibilities

A. Guidelines for the use of copyrighted materials will be readily available, ~~from media specialists and/or from the district media and technology services department,~~ as well as be maintained on the school district website.

~~B. All district employees will have access to the policy. The copyright law in its entirety is available for reference through the district media and technology services department~~.

~~C~~B. Unlawful copies of copyrighted materials may not be produced on district-owned equipment.

~~D~~C. Unlawful copies of copyrighted materials may not be used with district-owned equipment, on district property, or at district-sponsored functions.

~~E~~D. The district's legal and insurance protection will not be extended to employees who unlawfully use copyrighted materials.

~~F~~E. Employees who use copyrighted materials in their jobs are expected to be familiar with published provisions regarding fair use, public display, and technological use guidelines. Employees may contact the district media and technology department with questions. Employees are expected to be able to provide their supervisor, upon request, the justification based on fair use, public display, or technological use guidelines, as specified in copyright law.

~~G~~F. Employees who use copyrighted materials that do not fall within fair use, public display, or technological use guidelines, must be able to substantiate that the materials meet one of the following tests:

1. The materials have been purchased from an authorized vendor by the employee or the district and a record of the purchase exists.

2. The materials are copies covered by a licensing agreement between the copyright owner and the employee or the district.

3. The materials are being previewed or demonstrated by the user to reach a decision about future purchase or licensing and a valid agreement exists that allows for such use.

Questions regarding the application of the test should be directed to the district's media and technology department.

Policy
adopted: 08/17/09
revised: 07/20/15
revised: 11/16/20
rev___: __/__/25

INDEPENDENT SCHOOL DISTRICT NO. 273
Edina, Minnesota

Edina Public Schools
DEFINING EXCELLENCE

Policy 913

Community Relations

Partnerships - Parent Organizations and Booster Clubs

I. Purpose

This policy defines the relationship between the school district and parent organizations and booster clubs.

II. General Statement of Policy

Parent organizations and booster clubs assist in promoting the mission and objectives of school district programs. The district recognizes the important role parent organizations and booster clubs play in enhancing programs that serve students' needs. The district affirms its appreciation for parent organizations and booster clubs.

III. Definitions

A. A "parent organization or booster club" is one or more individuals, in whatever form organized, for the purpose of promoting the mission, goals, and objectives of the school district and/or a specified program or event sponsored by the district (e.g., parent/teacher organizations, sport or activity supporters, parents supporting captains of activities).

B. "Specified program or event sponsored by the district" includes, but is not limited to, individual classes operated by the district, district ~~extra-curricular~~ extracurricular and co-curricular programs, or ~~a~~ district-sponsored athletics, fine arts, and activities.

C. "Fundraising activity" is a program or event conducted by, or on behalf of, a parent organization or booster club that has the primary purpose of raising money for the use of or donation by the parent organization or booster club.

IV. Separate Entity

A. Parent organizations and booster clubs are separate and distinct from the school district. A district employee may not, while acting in the employee's capacity as a district employee, exert any control over or direct the operations of a parent organization or booster club. This section does not prohibit district employees from becoming members of, or participating in, parent organizations or booster clubs.

B. The district will not contribute, donate, lend, or otherwise give monetary support to a parent organization or booster club.

V. Access to District Property

Parent organizations and booster clubs are permitted to access school district property to the same extent, and for the same purposes as any other type of organization or individual, as outlined in district policy. ~~Policy 902 – Use of School Facilities and Equipment.~~

VI. Volunteers

Members of parent organizations and booster clubs may volunteer to provide services to the school district to the same extent as other individuals serve as volunteers.

VII. Acceptance of Gifts and Donations

A. Any donation by parent organizations or booster clubs to or for the benefit of the school district and district-sponsored programs and events must be submitted for acceptance by the district in accordance with district policy. ~~Policy 709 – Acceptance of Gifts, Donations and Bequests.~~ The district may refuse to accept a gift or donation for any reason.

B. A district employee or volunteer, including coaches and volunteer coaches, may not accept, solicit, or receive a gift or donation from a parent organization, booster club, or individual member of these entities, except as stated in this policy.

C. District employees and volunteers may only accept gifts or donations of limited value, as permitted by district policy. ~~Policy 421 - Gifts to Employees.~~ These limited value gifts may include those gifts given to coaches or activities' supervisors for end-of-year celebrations. The superintendent has the discretion to determine what value is "limited."

D. A district employee or volunteer, including coaches and volunteer coaches, may not accept, solicit, or receive a salary, stipend, or other payment, whether in the form of cash or otherwise, from a parent organization, booster club, or an individual member of these entities for the performance or nonperformance of any act or service that constitutes any portion of the responsibilities of the district employee or district volunteer. This prohibition specifically includes, but is not limited to, payments intended to reimburse the employee or volunteer for expenses incurred while performing the employee's or volunteer's duties as a district employee or district volunteer

VIII. Events and Activities

A. All district-sponsored activities and events remain under the school district's exclusive control and direction despite funding for that activity or event provided by a parent organization or booster club.

B. All parent organization or booster club activities or events remain under the exclusive control and direction of that entity, except to the extent that the district is authorized to regulate the use of its property and conduct on its property. The district and district employees will not assert any control over, or otherwise direct, an event or activity sponsored or conducted by a parent organization or booster club.

Cross References:
Policy 421 (Gifts to Employees and School Board Members)
Policy 709 (Acceptance of Gifts, Donations, and Bequests)
Policy 801 (Equal Access by Students to School Facilities)
Policy 902 (Use of School District Facilities and Equipment)
~~Policy 912 (Partnerships - Community Organizations, Governmental Entities, Educational Institutions, and Other Organizations)~~

Policy
adopted: 10/24/16
revised: 09/13/21
rev___: __/__/25

INDEPENDENT SCHOOL DISTRICT NO. 273
Edina, Minnesota

VIII.G. Policy Review (*911*)

Speaker(s): Policy Committee

Board Meeting Date: 12/8/2025

Title: Policy Review

Type: Action

Presenter(s): Board Policy Committee
Description: The following policy has been reviewed with an eye toward clarity, District practice, and alignment with State and Federal statutes.

- Policy 911 District Volunteers

Recommendation: Approve the suggested modifications for Policy 911.

Desired Outcome(s) from the Board: Approve suggested modifications.

Attachment(s):

1. Policy 911 District Volunteers

Edina Public Schools
DEFINING EXCELLENCE

Policy 911

Community Relations

District Volunteers

I. Purpose

~~This policy recognizes the important role volunteers play in the education of learners and provides guidelines for the use of volunteers by the school district. The S~~s~~chool B~~b~~oard encourages and promotes the involvement of volunteers to support programs and activities of the district. Volunteers are individuals who are not paid for their services and who do not assume primary responsibility for instruction but provide a supporting role in programs and activities.~~
This policy establishes guidelines for volunteers who support district programs and activities. The school board encourages volunteer involvement. Volunteers serve without pay and provide support rather than primary instruction.

II. General Statement of Policy

~~The school district is committed to using volunteers to help personalize instruction, strengthen community partnerships, support district activities and events~~, ~~; promote multigenerational and multicultural experiences~~, ~~; and enrich curriculum for all learners. The district promotes the use of volunteers to the extent possible. Volunteers will be placed with careful consideration given to how their presence supports the educational objectives of a class, the curriculum, activity~~, ~~or event. Volunteers will not be the primary source of instruction for learners. Volunteers will be subject to all standards and training set forth by district policies and, if required, will complete a criminal background check.~~

~~Volunteers may be managed by a variety of district employees, departments~~, ~~and programs, including~~, ~~Edina Community Education~~, ~~; building principals, or teachers, and /or PTOs~~, ~~; Athletics and Activities; and more. Each program engaging volunteers is responsible for the effective management of its volunteers to ensure high-quality experiences and cultivate long-term, mutually beneficial relationships.~~

The district uses volunteers to personalize instruction, strengthen community partnerships, support events, promote multigenerational and multicultural experiences, and enrich curriculum.
Volunteers are placed based on how they support educational objectives. They will not provide primary instruction. All volunteers must meet district standards and training requirements and, when required, complete criminal background checks.
Volunteers may be managed by various district employees, departments, and programs, including Edina Community Education, building principals, teachers, PTOs, and the athletics and activities department. Each program is responsible for

effectively managing its volunteers to ensure quality experiences and build lasting, mutually beneficial relationships.

III. Volunteer Recruitment, Placement, and Management Process

A. Recruitment and Screening

The goal of this process is to address the needs and desires of the school district and increase the effectiveness of using volunteers to further the district's educational ~~and curriculum~~ goals. Principals and program administrators will work to identify ~~school~~ district/program needs and opportunities for the use of volunteers.

B. Placement

Candidates for volunteering in the district will be selected and placed based on their experience, ability, and good character, without regard to any protected class of the candidate.

C. Volunteer Management

Volunteer management guidelines provide the necessary information and requirements for the use of district volunteers. Management guidelines include:

1. Description
2. Application
3. Orientation/interview
4. Parent/guardian release form for student volunteers
5. Screening/reference checks
6. Criminal background check handled by ~~H~~human ~~R~~resources (see ~~matrix~~ Appendix I)
7. Sign-in
8. Tracking data
9. Monitoring and evaluation
10. Recognition

D. Volunteer Training

All volunteers will follow district policies and may be given specific training on certain policies, including but not limited to:

- Policy 404 – Employment Background Checks
- Policy 406 – Public and Private Personnel Data
- Policy 413 – Harassment and Violence Prohibition, Students and Employees
- Policy 414 – Mandated Reporting and Child Neglect or Physical or Sexual Abuse

- Policy 415 – Mandated Reporting of ~~Suspected~~ Maltreatment of ~~a Minor or~~ Vulnerable Adults
- Policy 418 – Alcohol- and Drug-Free Workplace and School Environment
- Policy 419 – Tobacco-Free Environment
- Policy 506 – Student Conduct and Discipline
- Policy 515 – Protection and Privacy of Student Records
- Policy ~~634~~ 524 – Electronic Technologies Acceptable Use
- Policy 903 - Visitors to School District Buildings and Property

Cross Reference:
Policy 538 (~~Field Trips and~~ Student Travel)
Policy 913 - (Partnerships - Parent Organizations and Booster Clubs)

Policy adopted: 6/22/09
~~R~~revised: 06/16/14
~~R~~revised: 06/13/16
~~R~~revised: 05/09/22
revised: __/__/25

INDEPENDENT SCHOOL DISTRICT NO. 273
Edina, Minnesota

~~APPENDIX~~ Appendix I to Policy 911

Background Checks

	Examples	Application/ Orientation/ Ref Checks	Criminal Background Check
Tier 1: Casual Volunteers	One-time guest speakers, volunteers at single or one-time events check in per site protocol		
Tier 2: Volunteers Serving Students in a group or one-on-one settings	Volunteers serving students in group and/or one-on-one settings under supervision of ~~school~~ district staff (classroom or school program volunteers)	x	
Tier 3 Volunteers Serving Students in a Group, or One-On-One Setting, off ~~school~~ district site	Volunteers serving students in groups or one-on-one in settings with minimal supervision. This would include mentorships, internships, off-site field trips, overnight field trips, and other ~~Edina School~~ district-sponsored sports or activities.	x	x*
	*Not required for student volunteers under the age of 18		

IX. **Leadership and Committee Updates**

X. **Superintendent Updates**

XI. **Adjournment**

XII. **Information**

XII.A. Investment Summary - November 2025

Edina Public Schools
DEFINING EXCELLENCE

Board Meeting Date: 12/8/2025

Title: Investment Summary – November 2025

Type: Information

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

Description: The attached report provides detailed information regarding cash and investments belonging to the District as of November 30, 2025.

Recommendation: There is no recommended action.

Desired Outcomes from the Board: This information is provided for the benefit of the School Board and its stakeholders.

Attachments:

1. Investment Summary – November 2025

2025-26 SCHOOL YEAR

Investment Summary

FOR THE MONTH ENDED NOVEMBER 30 2025

Edina Public Schools
DEFINING EXCELLENCE

General Operating Funds:

Type of Investment	Investment Description	Purchase Date	Maturity Date	Investment Market Value	Investment Yield
MSDLAF+ Liquid	Money Market	N/A	NOW	$ 1,512,961.75	4.00%
MSDLAF+ Max	Money Market	N/A	NOW	20,039,958.18	4.09%
MSDLAF CD Program	Fieldpoint Private Bank & Trust, CT	1/23/2024	1/22/2026	249,052.00	5.10%
PTMA/MN Trust	Money Market	11/30/2025	NOW	13,638,978.24	3.87%
Term Series Flex	MNTrust Term Series-Flex (VNB), IL	11/30/2025	NOW	4,575,453.38	3.85%
SDA Account	NexBank, TX	11/30/2025	NOW	2,218,226.78	3.85%
US Treasury Bonds & Notes	MNTrust TERM SERIES II	10/2/2025	1/23/2026	6,000,000.00	3.90%
US Treasury Bonds & Notes	MNTrust TERM SERIES II	10/29/2025	1/23/2026	5,500,000.00	3.85%
Certificate of Deposit	NexBank, TX	1/28/2025	1/26/2026	240,000.00	4.14%
Certificate of Deposit	Oakwood Bank, WI	1/28/2025	1/26/2026	240,100.00	4.12%
Certificate of Deposit	Solera National Bank, CO	1/28/2025	1/26/2026	239,900.00	4.13%
Certificate of Deposit	Western Alliance Bank, CA	1/28/2025	1/26/2026	239,900.00	4.18%
US Treasury Bonds & Notes	MNTrust TERM SERIES	1/30/2025	1/26/2026	1,500,000.00	4.10%
US Treasury Bonds & Notes	US TREASURY N/B, 91282CGR6	3/19/2024	3/15/2026	1,250,039.56	4.57%
Certificate of Deposit	Consumers Credit Union, IL	3/19/2025	3/18/2026	239,900.00	4.18%
Certificate of Deposit	T Bank, National Association, TX	3/19/2025	3/18/2026	240,000.00	4.11%
US Treasury Bonds & Notes	MNTrust TERM SERIES II	5/29/2025	6/24/2026	3,000,000.00	4.23%
Certificate of Deposit	ServisFirst Bank, FL	8/22/2024	7/27/2026	230,700.00	4.32%
Certificate of Deposit	First Capital Bank, SC	8/22/2024	7/27/2026	232,000.00	3.99%
Certificate of Deposit	Customers Bank, NY	8/22/2024	7/27/2026	231,800.00	3.99%
Certificate of Deposit	First Internet Bank of Indiana, IN	8/22/2024	7/27/2026	229,800.00	4.47%
Certificate of Deposit	Financial Federal Bank, TN	8/22/2024	7/27/2026	231,000.00	4.25%
Certificate of Deposit	American Plus Bank, N.A., CA	8/22/2024	7/27/2026	232,400.00	3.90%
Certificate of Deposit	GBank, NV	3/19/2025	9/14/2026	235,800.00	4.01%
Certificate of Deposit	Prime Alliance Bank, UT	3/19/2025	9/14/2026	235,900.00	3.97%
Certificate of Deposit	State Bank of Texas, TX	10/1/2025	10/1/2026	240,900.00	3.74%
US Treasury Bonds & Notes	MNTrust TERM SERIES II	10/2/2025	10/23/2026	1,500,000.00	3.73%
Certificate of Deposit	First National Bank, AR	11/1/2023	11/2/2026	217,600.00	4.94%
Certificate of Deposit	NUMERICA CREDIT UNION, 67054NBN2	11/10/2023	11/10/2026	252,137.26	5.41%
US Treasury Bonds & Notes	STRIPS, 912833PB0	11/13/2024	11/15/2026	2,626,804.41	4.22%
Certificate of Deposit	OPTUM BANK INC, 68405VBK4	11/15/2023	11/16/2026	246,174.77	4.96%
US Treasury Bonds & Notes	US TREASURY N/B, 91282CJT9	1/29/2025	1/15/2027	3,011,652.03	4.07%
Certificate of Deposit	Freedom Northwest Credit Union, ID	1/28/2025	1/25/2027	230,900.00	4.10%
Certificate of Deposit	Bank Hapoalim B.M., NY	1/28/2025	1/25/2027	231,100.00	4.09%
US Treasury Bonds & Notes	MNTrust TERM SERIES	3/21/2025	1/25/2027	1,500,000.00	3.93%
Certificate of Deposit	First Bank of Ohio, OH	4/30/2025	1/25/2027	234,400.00	3.74%
Certificate of Deposit	Truxton Trust Company, TN	4/30/2025	1/25/2027	234,500.00	3.71%
Certificate of Deposit	American Commercial Bank & Trust, National A	4/30/2025	1/25/2027	234,700.00	3.70%
US Treasury Bonds & Notes	MNTrust TERM SERIES	5/6/2025	1/25/2027	2,000,000.00	3.68%
Certificate of Deposit	COMMUNITY WEST BANK, 20415WBT2	5/7/2025	2/8/2027	249,476.54	3.75%
Certificate of Deposit	Luana Savings Bank, IA	5/29/2025	6/1/2027	231,700.00	3.90%
Certificate of Deposit	UBS BANK USA, 90355GWT9	6/4/2025	6/4/2027	250,339.52	3.95%
Certificate of Deposit	TOYOTA FINANCIAL SGS BK, 89235MSM4	6/5/2025	6/7/2027	245,457.44	4.01%
Certificate of Deposit	Cornerstone Bank, NE	10/1/2025	7/26/2027	234,400.00	3.65%
Certificate of Deposit	KS StateBank, KS	10/29/2025	10/29/2027	233,000.00	3.61%
Certificate of Deposit	GBC International Bank, CA	10/29/2025	11/1/2027	233,600.00	3.47%
Certificate of Deposit	GOLDMAN SACHS BANK USA, 38151PBZ3	11/4/2025	11/4/2027	244,644.11	3.51%
Certificate of Deposit	MORGAN STANLEY BANK NA, 61778EHT1	11/5/2025	11/5/2027	244,644.21	3.51%
Certificate of Deposit	MORGAN STANLEY PVT BANK, 61776NC92	11/5/2025	11/5/2027	244,644.21	3.51%
US Treasury Bonds & Notes	STRIPS, 912833QB9	11/13/2024	11/15/2027	2,645,044.16	4.23%
Certificate of Deposit	Merrick Bank, UT	10/29/2025	1/7/2028	232,500.00	3.41%
Certificate of Deposit	Bank of China, NY	10/29/2025	1/7/2028	231,100.00	3.71%
Certificate of Deposit	DMB Community Bank, WI	10/29/2025	1/7/2028	232,600.00	3.40%
			Total General Operating Funds:	**$ 81,297,889**	

2021B General Obligation School Building Bonds:

Type of Investment	Investment Description	Purchase Date	Maturity Date	Investment Market Value	Investment Yield
PTMA/MN Trust	Money Market	N/A	NOW	$ 2,748.07	3.87%
PTMA/MN Trust	Money Market	N/A	NOW	966,660.35	3.65%
		Total 2021B General Obligation School Building Bonds:		**$ 969,408**	

2024A General Obligation Capital Notes & Facilities Maintenance Bonds:

Type of Investment	Investment Description	Purchase Date	Maturity Date	Investment Market Value	Investment Yield
PTMA/MN Trust	Money Market	N/A	NOW	$ 377.26	3.87%
PTMA/MN Trust	Prime Security Bank	N/A	NOW	1,729,689.63	3.85%
		Total 2024A GO Capital Notes & FM Bonds:		**$ 1,730,067**	
			Total Portfolio Value:	**$ 83,997,364**	

2025-26 SCHOOL YEAR

Investment Summary

FOR THE MONTH ENDED OCTOBER 31, 2025

Edina Public Schools
DEFINING EXCELLENCE

General Operating Funds:

Type of Investment	Investment Description	Purchase Date	Maturity Date	Investment Market Value	Investment Yield
MSDLAF+ Liquid	Money Market	N/A	NOW	$ 15,086,927.85	4.00%
MSDLAF+ Max	Money Market	N/A	NOW	1,399.36	4.09%
MSDLAF CD Program	Fieldpoint Private Bank & Trust, CT	10/31/2025	1/22/2026	249,052.00	5.10%
PTMA/MN Trust	Money Market	10/31/2025	NOW	6,876,314.77	4.05%
Term Series Flex	MNTrust Term Series-Flex (VNB), IL	10/31/2025	NOW	4,561,025.66	3.83%
SDA Account	NexBank, TX	10/31/2025	NOW	2,211,229.58	3.83%
Certificate of Deposit	Bank of Crockett, TN	11/1/2023	11/3/2025	226,100.00	5.24%
Certificate of Deposit	Schertz Bank & Trust, TX	11/7/2023	11/10/2025	226,450.00	5.14%
Certificate of Deposit	BANK OF AMERICA NA, 06051V4R4	11/8/2023	11/10/2025	243,094.62	5.26%
Certificate of Deposit	FIRST PREMIER BANK, 33610RUW1	11/10/2023	11/10/2025	242,945.13	5.16%
US Treasury Bonds & Notes	MN TRUST TERM SERIES	5/17/2024	11/18/2025	5,000,000.00	4.92%
US Treasury Bonds & Notes	MNTrust TERM SERIES II	10/2/2025	1/23/2026	6,000,000.00	3.90%
US Treasury Bonds & Notes	MNTrust TERM SERIES II	10/29/2025	1/23/2026	5,500,000.00	3.85%
Certificate of Deposit	NexBank, TX	1/28/2025	1/26/2026	240,000.00	4.14%
Certificate of Deposit	Oakwood Bank, WI	1/28/2025	1/26/2026	240,100.00	4.12%
Certificate of Deposit	Solera National Bank, CO	1/28/2025	1/26/2026	239,900.00	4.13%
Certificate of Deposit	Western Alliance Bank, CA	1/28/2025	1/26/2026	239,900.00	4.18%
US Treasury Bonds & Notes	MNTrust TERM SERIES	1/30/2025	1/26/2026	1,500,000.00	4.10%
US Treasury Bonds & Notes	US TREASURY N/B, 91282CGR6	3/19/2024	3/15/2026	1,250,565.65	4.57%
Certificate of Deposit	Consumers Credit Union, IL	3/19/2025	3/18/2026	239,900.00	4.18%
Certificate of Deposit	T Bank, National Association, TX	3/19/2025	3/18/2026	240,000.00	4.11%
US Treasury Bonds & Notes	MNTrust TERM SERIES II	5/29/2025	6/24/2026	3,000,000.00	4.23%
Certificate of Deposit	ServisFirst Bank, FL	8/22/2024	7/27/2026	230,700.00	4.32%
Certificate of Deposit	First Capital Bank, SC	8/22/2024	7/27/2026	232,000.00	3.99%
Certificate of Deposit	Customers Bank, NY	8/22/2024	7/27/2026	231,800.00	3.99%
Certificate of Deposit	First Internet Bank of Indiana, IN	8/22/2024	7/27/2026	229,800.00	4.47%
Certificate of Deposit	Financial Federal Bank, TN	8/22/2024	7/27/2026	231,000.00	4.25%
Certificate of Deposit	American Plus Bank, N.A., CA	8/22/2024	7/27/2026	232,400.00	3.90%
Certificate of Deposit	GBank, NV	3/19/2025	9/14/2026	235,800.00	4.01%
Certificate of Deposit	Prime Alliance Bank, UT	3/19/2025	9/14/2026	235,900.00	3.97%
Certificate of Deposit	State Bank of Texas, TX	10/1/2025	10/1/2026	240,900.00	3.74%
US Treasury Bonds & Notes	MNTrust TERM SERIES II	10/2/2025	10/23/2026	1,500,000.00	3.73%
Certificate of Deposit	First National Bank, AR	11/1/2023	11/2/2026	217,600.00	4.94%
Certificate of Deposit	NUMERICA CREDIT UNION, 67054NBN2	11/10/2023	11/10/2026	252,705.75	5.41%
US Treasury Bonds & Notes	STRIPS, 912833PB0	11/13/2024	11/15/2026	2,617,375.75	4.22%
Certificate of Deposit	OPTUM BANK INC, 68405VBK4	11/15/2023	11/16/2026	246,566.58	4.96%
US Treasury Bonds & Notes	US TREASURY N/B, 91282CJT9	1/29/2025	1/15/2027	3,009,191.92	4.07%
Certificate of Deposit	Freedom Northwest Credit Union, ID	1/28/2025	1/25/2027	230,900.00	4.10%
Certificate of Deposit	Bank Hapoalim B.M., NY	1/28/2025	1/25/2027	231,100.00	4.09%
US Treasury Bonds & Notes	MNTrust TERM SERIES	3/21/2025	1/25/2027	1,500,000.00	3.93%
Certificate of Deposit	First Bank of Ohio, OH	4/30/2025	1/25/2027	234,400.00	3.74%
Certificate of Deposit	Truxton Trust Company, TN	4/30/2025	1/25/2027	234,500.00	3.71%
Certificate of Deposit	American Commercial Bank & Trust, National Ass	4/30/2025	1/25/2027	234,700.00	3.70%
US Treasury Bonds & Notes	MNTrust TERM SERIES	5/6/2025	1/25/2027	2,000,000.00	3.68%
Certificate of Deposit	COMMUNITY WEST BANK, 20415WBT2	5/7/2025	2/8/2027	249,748.29	3.75%
Certificate of Deposit	Luana Savings Bank, IA	5/29/2025	6/1/2027	231,700.00	3.90%
Certificate of Deposit	UBS BANK USA, 90355GWT9	6/4/2025	6/4/2027	250,647.36	3.95%
Certificate of Deposit	TOYOTA FINANCIAL SGS BK, 89235MSM4	6/5/2025	6/7/2027	245,787.67	4.01%
Certificate of Deposit	Cornerstone Bank, NE	10/1/2025	7/26/2027	234,400.00	3.65%
Certificate of Deposit	KS StateBank, KS	10/29/2025	10/29/2027	233,000.00	3.61%
Certificate of Deposit	GBC International Bank, CA	10/29/2025	11/1/2027	233,600.00	3.47%
US Treasury Bonds & Notes	STRIPS, 912833QB9	11/13/2024	11/15/2027	2,632,588.36	4.23%
Certificate of Deposit	Merrick Bank, UT	10/29/2025	1/7/2028	232,500.00	3.41%
Certificate of Deposit	Bank of China, NY	10/29/2025	1/7/2028	231,100.00	3.71%
Certificate of Deposit	DMB Community Bank, WI	10/29/2025	1/7/2028	232,600.00	3.40%
			Total General Operating Funds:	**$ 73,231,916**	

XII.B. Expenditure Summary - November 2025

Edina Public Schools
DEFINING EXCELLENCE

Board Meeting Date: 12/8/2025

Title: Expenditure Summary – November 2025

Type: Information

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

Description: The attached report describes fiscal year-to-date expenditure activity within the District's various funds through November 30, 2025.

Recommendation: There is no recommended action.

Desired Outcomes from the Board: This information is provided for the benefit of the School Board and its stakeholders.

Attachments:

1. Expenditure Summary – November 2025

2025-26 SCHOOL YEAR

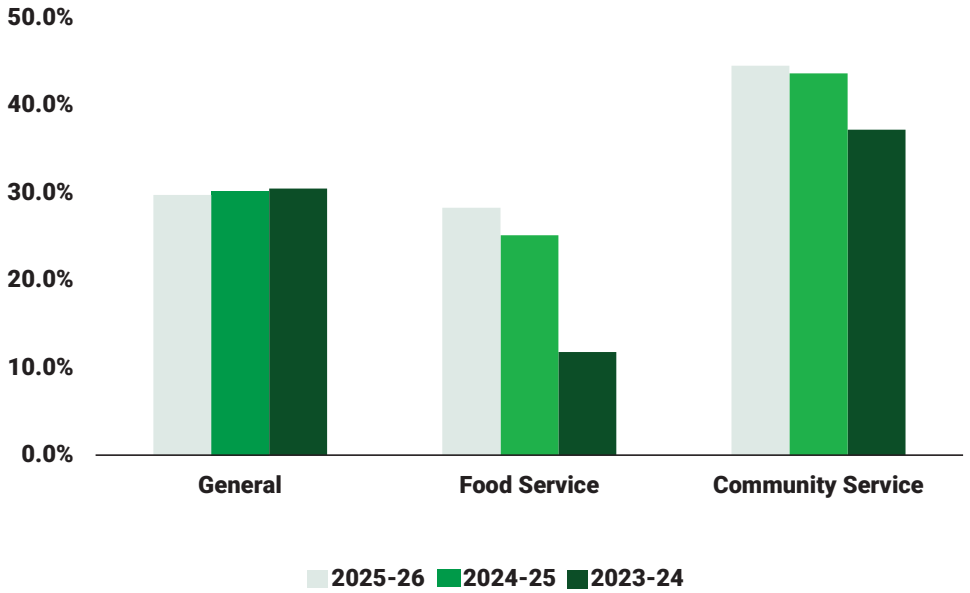
Expenditure Summary

FOR THE MONTH ENDED NOVEMBER 30, 2025

Edina Public Schools
DEFINING EXCELLENCE

Fund	Fiscal Year-to-Date 2025-26 Budget	Fiscal Year-to-Date 2025-26 Actuals	Fiscal Year-to-Date % of Budget 2025-26	2024-25	2023-24
General Fund					
Salaries	$ 97,156,704	$ 28,704,588	29.5%	30.4%	29.9%
Benefits	32,823,787	8,771,986	26.7%	28.0%	26.1%
Purchased Services	11,010,132	4,289,139	39.0%	36.0%	47.1%
Supplies & Materials	4,665,431	1,625,467	34.8%	27.8%	41.1%
Other Expenditures	569,630	110,992	19.5%	18.9%	16.2%
Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	**146,225,684**	**43,502,172**	**29.8%**	**30.2%**	**30.5%**
Food Service	5,058,082	1,429,936	28.3%	25.1%	11.8%
Community Service	13,299,050	5,921,019	44.5%	43.6%	37.2%
Debt Service	17,636,304	4,327,054	24.5%	3.4%	23.2%
Capital	27,014,156	9,147,054	33.9%	34.5%	44.4%
Internal Service	910,000	260,818	28.7%	42.8%	43.4%
Total Expenditures All Funds	**$ 210,143,276**	**$ 64,588,053**	**30.7%**	**21.1%**	**32.6%**

Percent Comparison
Year-To-Date to Total Budget



Notes:

1- Capital Expenditures, including those made under the building construction fund, operating capital, capital projects levy, and long-term facilities maintenance are presented in combination within the "Capital" category as they are non-linear in nature and can vary greatly from period to period and year to year. Significant variances are normal.

2 - Expenditure figures may be understated or overstated due disbursement timing fluctuations; the District operates under the cash basis of accounting during the year for non-salary expenditures.

3 - The variance in the Debt Service fund is attributable to the refunding of the Series 2014A and Series 2015A General Obligation Bonds that took place in November of fiscal year 2025.

XII.C. Enrollment Mobility Report

Edina Public Schools
DEFINING EXCELLENCE

Board Meeting Date: 12/8/2025

Title: Enrollment Report – November 2025

Type: Information

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

Description: The attached report describes district-wide enrollment through November 30, 2025 and includes comparative data from the prior year.

Recommendation: There is no recommended action

Desired Outcomes from the Board: This information is provided for the benefit of the School Board and its stakeholders.

Attachments:

1. Enrollment Report – November 2025

Edina Public Schools
DEFINING EXCELLENCE

Enrollment as of the end of November, 2025

Elementary Schools		KG	1	2	3	4	5	TOTAL
Concord Elementary School		107	119	123	128	134	138	**749**
Cornelia Elementary School		78	87	94	91	112	108	**570**
Countryside Elementary School		105	121	121	139	102	102	**690**
Creek Valley Elementary School		84	89	99	97	105	110	**584**
Highlands Elementary School		83	98	88	96	112	92	**569**
Normandale Elementary School		106	100	100	105	121	116	**648**
Totals		**563**	**614**	**625**	**656**	**686**	**666**	**3810**

Secondary Schools	6	7	8	9	10	11	12	TOTAL
South View Middle School	353	336	341	0	0	0	0	**1030**
Valley View Middle School	348	332	339	0	0	0	0	**1019**
Edina High School	0	0	0	703	680	681	685	**2749**
Edina Virtual Pathway Secondary	0	0	0	14	25	30	36	**105**
Options at Edina High School	0	0	0	0	0	0	0	**0**
Totals	**701**	**668**	**680**	**717**	**705**	**711**	**721**	**4903**

Enrollment Comparisons

	December 2024	November 2025	December 2025
K-5	3785	3816	3810
6-8	2026	2049	2049
9-12	2788	2855	2854
Totals K-12	**8599**	**8720**	**8713**
PS	195	160	162
ECSE	189	172	178

November Mobility

	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Withdrawn Students	0	1	2	3	1	0	2	0	2	0	0	0	0	11
Enrolled Students	1	1	1	0	2	0	1	1	1	1	1	0	0	10
	1	0	-1	-3	1	-1	-1	1	-1	1	1	0	0	

Leaver Breakdown

Reason for Withdrawal	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
03: Transferred to a Non-Public School	0	0	0	1	0	0	1	0	1	0	0	0	0	3
04: Moved Outside of the District	0	1	2	1	0	0	0	0	0	0	0	0	0	4
05: Moved Outside of the State	0	0	0	1	1	0	0	0	0	0	0	0	0	2
20: Transferred to Another MN District, did not move	0	0	0	0	0	0	1	0	1	0	0	0	0	2
Total	0	1	2	3	1	0	2	0	2	0	0	0	0	

Report Section Descriptions and Assumptions:

- **School Level Enrollment Information**
  - This section is broken up by School / Grade
  - This section counts a student as 1 even if they spent only one day enrolled during the reporting period. When this section is built, the first and last days of the month are used as the reporting period.

- **Enrollment Comparisons**
  - This section compares the enrollment totals of the current reporting period to the month prior and the same period a year prior.

- **Mobility**
  - This section of the report lists the total number of students by grade who have withdrawn and enrolled during the reporting period.
  - This section of the report uses the same reporting period as the other sections of the report.
  - This section of the report is only accurate the day the section is built as notifications of students withdrawing is ongoing throughout the next month.

- **Leaving Student Breakdown**
  - This section of the report displays the reason students withdrew during the reporting period.
  - This section of the report is broken out by the Minnesota Department of Educations approved End Status Codes. These codes are:
    - 03: Transferred to an approved nonpublic school
    - 04: Student moved outside of the district, transferred to another MN District
    - 05: Student moved to another state and enrolled in school; student moved out of the country
    - 20: Student transferred to another district/state but did not move

This section of the report is only accurate the day the section is built as notifications of students withdrawing is ongoing throughout the next month.